

## THE IMPERIAL TREASURES: FINANCE AND POWER IN SONG CHINA

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<sup>1</sup>The first part of this article is a revised version of a paper titled "The Imperial Treasury: Finance and Power in Traditional China" at the Conference on Imperial Governance in China, 10th to 14th centuries, Reisenberg, Germany, August 29-September 4, 1982, jointly sponsored by SSRC-ACLS Joint Committee for Studies of Chinese Civilization and the Deutsche Forschungsgesellschaft. The tables and sections III-V are completely new. Marianne Hartwell made stylistic and substantive suggestions that materially improved quality. I am, of course, responsible for any errors.

The following abbreviations are used in this article:

- CBBM Yang Zhongliang, Zizhi tongjian changbian jishi benmo (Taipei: Wen-hai, 1967 photo offprint of a Song edition).
- CSJC Congshu jicheng.
- JCZY Zhao Ruyu, Jucheng zouyi (Taipei: Wen-hai, 1970 photo offprint of a Ming printing of a Song woodblock edition).
- JYZJ Li Xinchuan, Jiannan yilai chaoye zaji (Taipei: Wenhai, 1967 reprint of the Shiyuan congshu edition).
- LDZY Huang Huai, Yang Shiqi et al., Lidai mingchen zouyi (Taipei: Xuesheng shuju, 1964 photo offprint of the Yongle [1403-1424] edition).
- LPJ Zeng Gong, Longping ji (Taipei: Wen-hai, 1967 photo offprint of the 1701 edition).
- MHLZ Meng Yuanlao, Dongjing menghua lu zhu with notes by Deng Zhicheng (Taipei: World Book Co., 1962 reprint of Beijing, 1959 edition).
- QSKS Zhang Ruyu, Qunshu kaosuo (Taipei: Xinxing shuju, 1971 photo offprint of the 1501 edition).
- SCSS Li You, Songchao shishi (Taipei: Wen-hai, 1967 photo offprint of the WYD edition).
- SHY Song Huiyao jigao (Shanghai, 1936).
- SHY:B Bing section of SHY.

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<sup>1</sup>(...continued)

- SHY:CR Chongru section of SHY.
- SHY:DX Dixi section of SHY.
- SHY:FYi Fanyi section of SHY.
- SHY:FYu Fangyu section of SHY.
- SHY:HF Houfei section of SHY.
- SHY:L Li section of SHY.
- SHY:RY Ruiyi section of SHY.
- SHY:SH Shihuo section of SHY.
- SHY:XF Xingfa section of SHY.
- SHY:XJ Xuanju section of SHY.
- SHY:ZG Zhiguan section of SHY.
- SS Tuo Tuo et al., Song Shi (1739 edition).
- SKCSZB Siku chuanshu zhenben.
- SWJY Gao Cheng, Shiwu jiyuan (CSJC edition).
- WLJS Zhou Mi, Wulin jiushi (Wulin zhanggu congbian edition).
- WXTK Ma Duanlin, Wenxian tongkao (Taipei: Xinxing shuju, 1963).
- WYD Wuying dian.
- XCB Li Dao, Xu Zizhi tongjian changbian (Zhejiang shuju, 1881 edition).
- XNYL Li Xinchuan, Jiannan yilai xinian yaolu (Guangya shuju edition, 1900).
- YH Wang Yinglin, Yuhai (Taipei: Gualian chupan she, 1964 photo offprint of the 1337 woodblock edition).
- YLDD Yongle dadian (Taipei: World Book Co., 1967 photo offprint of Ming manuscript).

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## I. INTRODUCTION

The extent of control over the allocation of financial resources is one index to the relative dispersion of power within a society. For example, an increment in the proportion of national income managed by the state represents a transfer of decisions hitherto made by private individuals and groups. Similarly, within any political system, the final arbiters of income and expenditure flows are normally the foci of power. During the demographic, political and social transformations that occurred during the Song<sup>2</sup> there must have been significant alterations in the distribution of wealth, and therefore power, at all levels of Chinese society and polity.

Extant sources provide a basis for estimating a rough quantitative measure of GNP in ca. 1077. A much richer body of data makes possible detailed reconstruction of the yearly government budgets for many periods between 960 and 1278. This documentary evidence facilitates an analysis and history of fluctuations in the percentage of gross national product managed by the state. More important, it helps the investigator trace variations in dominion over government resources exercised by such competitors for power as the emperor, chief councilors of state, financial officials and regional authorities. The objective of this essay is to present a preliminary report on these changes. The first section establishes a base institutional setting through a detailed delineation of the evolution of the Sung emperors' access to funds and supervision of expenditures during the early Northern Song (960-1069). The last two parts summarize alterations in the relative authority to audit, increase, decrease, and spend revenues held by different government authorities through a comparison of sections of four annual budgets (1072, 1093, 1172 and 1193).

Adam Smith divides the expenses of any "sovereign or commonwealth" into five

<sup>1</sup>(...continued)

NOTE: All conversion of measures in this study are based on Wu Chengluo, *Zhongguo duliangheng shi* (Shanghai: Commercial Press, 1960).

All prices and quantities have been converted to an imaginary silver-kilo (SK) money of account which is the price of the commodity in silver indexed on 1077 prices. See footnote 344 below for more detail. The following silver-grams per cash (*guan*) prices were used for the conversion of cash figures and are provided for the reader's benefit: 960-999 (47.20), 1000-1039 (54.30), 1040-1059 (34.77), 1060-1069 (36.76), 1070-1089 (37.30), 1090-1109 (38.54), 1110-1119 (27.66), 1120-1129 (25.07), 1130-1139 (11.30), 1140-1159 (9.01), 1160-1169 (9.58), 1170-1179 (11.37), 1180-1189 (11.62), 1190-1199 (11.61).

<sup>2</sup>Robert M. Hartwell, "Demographic, Political, and Social Transformations of China, 750-1550," *Harvard Journal of Asiatic Studies*, 42 (1982), 365-442.

categories: 1) defense, 2) the administration of justice, 3) public works--e.g. roads, bridges, canals, 4) public institutions--e.g. schools, religious foundations, and 5) "the support of the dignity of the sovereign."<sup>3</sup> During the Song, responsibility for the management, collection, and expenditure of the funds necessary to finance these activities was, at varying times and in different ways, divided among six entities: 1) the imperial privy purse, 2) the Finance Commission or Board of Finance (*Sansi* or *Hubu*), 3) the Department of Ministries (*Shangshu sheng*), 4) the quartermaster bureaus of the regional military commands (*Zongling suo*), 5) the offices of the circuit fiscal intendants (*Yunsi*), and the 6) administrators of local governmental units--prefectures (*zhou*, *jun*, *jian*) or counties (*xian*).

Each of these agencies had different lines of authority, treasuries, claims on all or part of specific sources of revenue, and mandates to underwrite assigned areas of government outlays. In sum, they managed the state's portion of national income. When the heads of these governmental organs exclusively used their revenues to cover fixed items in their respective budgets, then they merely served as accountants or supervisors over the transfer of money and material. Power increased with control over surpluses and discretionary funds; it declined with deficits. Therefore, the comparative power of the actors in this imperial drama partially depended upon the conscious or unconscious establishment and maintenance of administrative and accounting authority over surpluses which was made possible by maximizing access to sources of revenue yielding growing returns, and sloughing off increasingly expensive budgetary items to other centers of fiscal accountability. Agency chiefs exercised power through discretionary expenditure or non-expenditure of excess funds. The distribution of this responsibility for finances differed during three main periods of Song history: 1) the foundations, 960-1069, 2) innovation, 1069-1126, and 3) restoration, 1027-1279.

## II. THE FOUNDATIONS, 960-1069

## Privy Purse Administration:

Between the founding of the Song dynasty in 960 and the creation of the Finance Planning Commission (*Zhizhi sansi diaoli si*) in 1069, the imperial privy purse evolved into a system of inner palace treasuries administered by eunuchs, who kept the accounts and audited deposits and disbursements. The Song founders, through precept and practice, formulated the principles that governed the subsequent development of inner court finances throughout the dynasty.

When Taizu ascended the throne, he inherited numerous treasure chests containing the money and material allotted from public funds for the support of the imperial household.<sup>4</sup> There was, as yet, no distinction made between the income and expenditures of the state and those of the emperor. Members of the fiscal

<sup>3</sup>Adam Smith, *The Wealth of Nations* (New York: Modern Library Edition, 1937), pp. 653-768.

<sup>4</sup>These probably included the 1) Xuansheng dian ku, 2) Muqing dian ku, 3) Chongsheng dian ku, 4) Shouna dian ku and 5) Yueqi ku which were consolidated into the Fengchen ku in 1040. *SWJY*, 6.238-239.

bureaucracy managed the Left Treasury (Zuocang ku), which housed all revenues reaching Kaifeng.<sup>5</sup> In 965, Taizu established a Reserve Treasury (Fengzhuang ku) in the inner court.<sup>6</sup> Its primary purpose was to store enough funds and materials to cover the extraordinary costs of war or catastrophe relief.<sup>7</sup> He issued pronouncements affirming this goal on several occasions and, in 1033, Lu Yijian incorporated these statements into The Precious Lessons of the Three Reigns (Sanchao baozun).<sup>8</sup> Since it frequently was read in the Imperial Seminar,<sup>9</sup> the principle that the Reserve Treasury was a war chest was transmitted to his successors.

After Taizu's younger brother, Taizong, brought South China under Song rule, he began a series of changes in the organization of state finances, including alterations in the administration of the imperial privy purse. One of his most significant and far-reaching measures was to establish the Inner Palace Treasury (Neicang ku) in 978.<sup>10</sup> This was really a system of treasuries which comprised the neicang, a West Treasury (Xiku), and the Jingfu Palace Treasury (Jingfu dian ku). The latter storehouse apparently served as the temporary repository for funds set aside for the regular expenses of the royal household.<sup>11</sup> In a statement preserved in The Precious Lessons of the Three Reigns, Taizong said ordinary expenditures could never exhaust the mountain-high Zuocang ku reserves and accordingly ordered

<sup>5</sup>XCB, 6.8b; YH, 183.20b.

<sup>6</sup>He filled it with the treasures confiscated from the recently defeated kings who had governed Hunan and Western Sichuan during the Five Dynasties. Later, it received any surpluses of income over outgo remaining at year's end in the hands of the state fiscal authorities. XCB, 8.8b; YH, 183.17b.

<sup>7</sup>QSKS, xuji, 45.7a.

<sup>8</sup>QSKS, houji, 64.3b; SS, 10.11a; SWJY, 6.238. He announced upon the creation of the treasury that he pitied the people who lived in the eight prefectures of China Proper lost to the Khitan. He intended to use the funds of the fengzhuang ku to ransom this territory when five million strings of had cash had accumulated. QSKS, houji, 64.3b. On another occasion, he said: "twenty bolts of silk cloth pay for the head of one barbarian, and we can use two million bolts of silk cloth to completely expel the northern slaves." QSKS, xuji, 45.7a.

<sup>9</sup>Robert M. Hartwell, "Historical Analogism, Public Policy, and Social Science in Eleventh- and Twelfth-Century China," The American Historical Review, 76 (1971), pp. 699-700.

<sup>10</sup>QSKS, xuji, 45.7a-7b, houji, 64.31, 4a; LPJ, 1.10a; SHY:SH, 51.1a; YH, 183.17b-18a.

<sup>11</sup>The sources are somewhat ambiguous on this point. LPJ, 1.10a-10b indicates that Taizu established a Jingfu neiku. According to QSKS, houji, 64.3b, 4a, he renamed the Zuocang beiku as the Neicang ku and the Fengzhuang ku became the Jingfu neiku. See also SHY:SH, 51.1a; YH, 183.18a-18b.

the excess money and material moved to the newly created Inner Palace Treasury. Preparation for unanticipated expenses and the defense of Hedong against the Khitan were the specified goals.<sup>12</sup> Taizong placed the eunuch, Liu Mengzheng, in charge of the Neicang ku<sup>13</sup> and appointed another eunuch to audit its accounts periodically.<sup>14</sup> At first, the revenue chests of the Inner Palace Treasury only contained cash, gold, silver, and silk cloth. The privy purse, however, also encompassed various other buildings, under sole or partial eunuch management, holding specific commodities for imperial use.<sup>15</sup>

<sup>12</sup>All sources agree that Taizong visited the Left Treasury in 978 when he probably issued this pronouncement. QSKS, xuji, 45.7a-7b, 64.3b-4a; SWJY, 6.238; YH, 183.17b-18a.

<sup>13</sup>YH, 183.18a. He held this office for twenty years.

<sup>14</sup>SHY:SH, 51.1a.

<sup>15</sup>In the year 977, the emperor established two new storage facilities. The Ritual Wardrobe (Fawu ku) kept the robes loaned to officials on special occasions. SHY:SH, 52.16a-16b; YH, 183.23a. The Imperial Wardrobe (Yiku) held the ceremonial robes of the imperial guard, princes of the blood and the emperor. SHY:SH, 52.23b-24a. In 978, an imperial edict renamed the Gongbei ku as the Imperial Pantry (Nei wuliao ku). SHY:SH, 52.4b. During the Xingguo period (976-983), court decrees ordered construction of the Imperial Palace Requisition Bureau (Neiku men qusuo si) for the storage of tribute goods used at inner palace banquets (SWJY, 6.237) and a Tea Warehouse (Chaku) to keep tea sent to the capital from producing areas. SHY:SH, 52.3b-4a. In 990, Taizong issued detailed punishments for breakage to the eunuch supervisors and employees of the Imperial China Cabinet (Ciqi ku). SHY:SH, 52.37a-37b.

Other components of the privy purse probably date from the reigns of the two dynastic founders. The Oil and Vinegar Warehouse (Youcu ku) supplied the emperor's kitchen. SHY:SH, 52.3a; The Gift Warehouse (Zhihou ku) housed the silk cloth, robes and expensive vessels used as periodic grants to foreign rulers, ambassadors, imperial princes and high officials. SHY:SH, 52.35a; YH, 183.22b; The Inner Palace Tea and Charcoal Warehouse (Nei chatan ku) kept the palace allocations of such things as tea, charcoal, reed mats and rattan-ware. SHY:SH, 52.4a-4b; The Inner Palace Tea and Paper Warehouse (Nei cha zhi ku) provided the emperor and his entourage with a regular stock of fine tea, paper and ink. SHY:SH, 52.4a; The Ritual Wine Cellar (Fajiu ku) supplied the liquor used in imperial sacrifices and given to those Buddhist and Taoist temples of Kaifeng supported by royal patronage. SHY:SH, 52.1a-1b; The Import Warehouse (Xiangyao ku) stored the spices, aromatics, medicines and ivory presented by tribute missions or obtained through the imperial monopoly over maritime trade. SHY:SH, 55.22a; and gemstones, pearls and precious vessels seized from treasure chests of defeated South China kingdoms or presented as domestic or foreign tribute were put in one of several palace treasuries (e.g., the Warehouse for the Receipt of Pearls [Shouna zhenzhu ku]), which Renzong combined into a single Treasury of the Imperial Apartments (Fenggun ku) in 1040.



The dynastic founders had accomplished much. By the turn of the eleventh century, the privy purse system of treasuries and warehouses had become the locus of the diverse resources available for the personal use of the emperor. It was administered by eunuchs or other functionaries only answerable to the throne, and other officials in the personal entourage of the throne audited their accounts and investigated them for misappropriation of funds.<sup>16</sup> During the following reign (998-1022), Zhenzong created a fiscal system that changed little before Shenzong established the Finance Planning Commission in 1069.

The chief architects of Zhenzong's fiscal system were members of a political faction, dubbed by their opponents as the "Five Demons" (Wugui): Wang Chinruo; Chen Pengnian; the fiscal experts, Ding Wei and Lin Te, and their eunuch collaborator, Liu Chenggui.<sup>17</sup> These individuals primarily were responsible for 1) consolidation or reorganization of established treasuries and warehouses,<sup>18</sup> 2) construction of new storehouses, 3) promulgation of new regulations, 4) formation of new offices charged with oversight and auditing of the privy purse, and 5) codification of the administrative law governing both imperial and state fiscal institutions.

In 1005, an edict renamed the Inner Palace Requisition Bureau as the Inner Palace East Gate Bureau (Nei dongmen si).<sup>19</sup> During the next few months, the partisans completely reorganized the office, had an official seal cast, and issued new regulations. The latter set forth a table of organization, procedures governing procurement of goods for the palace, audit of its accounts, receipt and distribution of domestic and foreign tribute, and sale of surpluses.<sup>20</sup> Other edicts issued upon their recommendation added four buildings to the Inner Palace Treasury,<sup>21</sup> and provided the Gift Warehouse a new table of organization.<sup>22</sup>

In 1021, Zhenzong relocated the Import Warehouse within the inner palace. He renamed it the Inner Palace Import Warehouse (Nei xiangyao ku), and gave its eunuch

QSKS, houji, 64.5a-5b; MHLJ, p. 45; SWJY, 6.238-239; YH, 183.20b, 22a-22b. See footnote 4.

<sup>16</sup>Cf. SCSS, 15.7b-10b; SHY:SH, 51.21a, 52.37a-37b; SHY:ZG, 64.7b.

<sup>17</sup>Lu Xinyuan, Songshi yi (Taipei: Wenhai, 1967 photo offprint of Guangxu [1875-1907] edition), 40.2a.

<sup>18</sup>In addition to those cited in the text below, examples, they unified the two tea warehouses into the Capital Tea Bureau (Du cha fang) in 1003. SHY:SH, 52.4a, abolished the Imperial Wardrobe offices and created the eunuch-managed Inner Palace Wardrobe and Furniture Warehouse (Nei yiwu ku) between 1008 and 1015. SHY:SH, 52.23b-24a; SS, 184.8a, and also reorganized the Oil and Vinegar Warehouse. SHY:SH, 52.3a.

<sup>19</sup>SHY:CK, 32.28b; SWJY, 6.237.

<sup>20</sup>SHY:SH, 55.15a-16a; SHY:ZG, 36.28a-28b.

<sup>21</sup>YH, 183.18a.

<sup>22</sup>SHY:SH, 52.35a; YH, 183.21a.

administrators complete control over deposits and withdrawals of commodities received as foreign tribute or as profits-in-kind from the imperial monopoly over maritime commerce.<sup>23</sup> Two months later he ordered construction of additional buildings for each genre of good stored in the Inner Palace Import Warehouse and issued new regulations for its operation.<sup>24</sup> Other new warehouses included the New Imperial Wardrobe, the Suburban Sacrifice Warehouse and the Rein and Saddle Warehouse.<sup>25</sup>

By the end of the tenth century, there were over 130 different treasuries, storehouses, and tax repositories in Kaifeng. These were either under the nominal administration of the state fiscal bureaucracy or various agencies of the inner palace.<sup>26</sup> In actual practice, there was no (or very little) coordinated oversight of them. In particular, audit of the receipts and disbursements of the separate treasuries and warehouses was very uneven.

Attempts to create a rational administrative structure out of this chaos during the first two decades of the eleventh century reopened the question of the division of authority between the imperial privy purse and state treasury. At first, Zhenzong, who took a personal interest in his treasuries,<sup>27</sup> was somewhat ambivalent about the issue. Comments during a tour of inspection of the Jingfu palace treasury in 998 suggest that he then favored at least partial Finance Commission control over its revenues.<sup>28</sup> But the throne's interests in maintaining the security of the privy purse through independent management, accounting and auditing prevailed. A 1003 imperial mandate threatened eunuch office-holders in the Inner Palace Treasury with decapitation if they revealed its accounts to members of

<sup>23</sup>SHY:SH, 55.5b, 6a; SS, 165.6b; YH, 183.22b.

<sup>24</sup>SHY:SH, 52.6a; YH, 183.22b.

<sup>25</sup>In 998, Zhenzong established a New Imperial Wardrobe (Xin yi ku) under eunuch jurisdiction. Its primary purpose was to house the purple robes and other gifts periodically granted to Buddhist and Taoist clergy. SHY:SH, 52.24b-25a. When converted into a storehouse for palace surpluses and renamed Inner Palace Western Treasury (Neicang xi ku) in 1007, its administrators also took over the duties of the Jingfu palace treasury. SHY:SH, 51.1b; YH, 183.18a-18b. During the course of the year, workers completed construction of a Suburban Sacrifice Warehouse (Nanjiao jiashi ku) behind the Imperial Palace Gardens (Yujin yuan). An edict placed it under the supervision of park authorities. SHY:SH, 52.17a; YH, 183.23a. In 1011, an imperial rescript created a eunuch-managed Rein and Saddle Warehouse (Anpei ku). It stored the gifts required for special grants to imperial prices, princesses, high officials and foreign envoys. SHY:SH, 52.37b-41b.

<sup>26</sup>SHY:ZG, 27.41a-41b.

<sup>27</sup>He went on a personal tour of inspection of the main treasuries on several occasions during his reign. QSKS, houji, 64.4a; YH, 183.19a, 19b, 21a, 21b.

<sup>28</sup>QSKS, houji, 64.4a; YH, 183.19a.



the state bureaucracy.<sup>29</sup> An edict of 1008 ordered the Finance Commission to conduct semi-annual audits of the Import Warehouse, but limited them to withdrawals. Zhenzong finally moved this warehouse to the inner palace in 1021.<sup>30</sup> Before 1018, little control over palace requisitions from the public stores existed. In this year, Finance Commissioner, Li Shiheng, complained that there was no scrutiny over disbursements from the state warehouses because withdrawals normally required only verbal authorization. He therefore requested creation of a Verbal Requisition Office (Zhuanxuan hetong si), renamed the Inner Palace Requisition Verification and Auditing Office (Hetong pingyou si) in 1021, under the supervision of the Department of Inner Palace Affairs (Runeishi sheng) to examine and confirm these transactions.<sup>31</sup>

Zhenzong solved the problem of a lack of coordination in 1005 by forming an independent agency with responsibility for all capital warehouses, treasuries and tax bureaus. He appointed Staff Supervisor of the Salt and Iron Office (Yantie panguan), Qi Lun, and eunuch director of the Inner Palace Treasury, Liu Chenggui, as Co-Director-Generals of the Agencies and Warehouses of the Capital Bureaus (Tong du tiju zaijing zhushi kuwu) and he instructed them to cooperate with the Finance Commission on those matters concerning state interests and with the Bureau of the Imperial City (Huangcheng si) on those affecting the privy purse.<sup>32</sup> By 1007, he had reduced the number of warehouses, treasuries and tax bureaus in Kaifeng from 130 to 84 and approved a joint petition from the Finance Commission and the Director-Generals to maintain this level.<sup>33</sup> In 1018, the eunuch Co-Director-General, Lan Jizong, pointed out that the 36,388 soldiers and civilians then employed by capital warehouses were substantially under the original quota of 47,966 people. The emperor approved his request to fix the permanent staff at 33,921, keep 1,954 temporary employees, and reduce costs by cutting 513 positions.<sup>34</sup> The office of the Director-Generals provided a degree of necessary coordination between the inner and outer palace treasuries. At the same time, it insured an independent privy purse under imperial control and eunuch administration. A 1030 complaint lodged by the

<sup>29</sup> SHY:SH, 51.1b, 64.21b.

<sup>30</sup> SHY:SH, 52.5b-6a. A slightly ambiguous notice in 1008 suggests that the Finance Commission previously had checked Neicang ku disbursements and, hereafter, the Secretariat (Zhongshu sheng) would review them. SHY:SH, 51.2a-2b; QSKS, houji, 64.4b. There are no other sources that suggest anything of the kind. In any case, revenues and the amount contained in Neicang ku coffers were never subject to review by state officials between 960 and 1069.

<sup>31</sup> XCB, 113.6b-7a; JYZJ, jia, 17.7a; SHY:ZG, 36.31a-31b; SJWY, 6.237; SS, 166.8b.

<sup>32</sup> XCB, 33.3a, 79.12a; SHY:ZG, 27.41a-41b; SS, 466.10b.

<sup>33</sup> XCB, 65.13b-14a.

<sup>34</sup> SHY:ZG, 27.44b and XCB, 91.10a have different figures. The SHY numbers are consistent with the totals.

Director-General's office makes clear the need for such arrangements.

Each time there is an imperial procession, court banquet, major ceremony, or reception for the Khitan at the palace, the warehouses and agencies have been responding without submitting to the required Director-General's examination of the transaction. For example, recently the Ritual Wine Cellar supplied 1,700 bottles of liquor for the Autumn Banquet and only got back 420 empty bottles!<sup>35</sup>

Although the emperor later ordered the appropriate officials to obey the regulations, he maintained and reinforced the privy purse's independence. Eunuchs continued to serve as Co-Director-Generals,<sup>36</sup> and the administration of all capital treasuries remained isolated, as much as possible, from Finance Commission influence. A 1029 decree even prohibited the sons and younger brothers of the Finance Commissioner and his three top assistants from holding posts in the Director-General's office.<sup>37</sup>

Between 1005 and 1017, members of the so-called "Five Demon" faction edited several government publications that codified the rules and procedures for administering the state fiscal bureaucracy and imperial privy purse. In 1005, Zhenzong received a five juan collection of Imperial Farmland Decrees (Jingde nongtian chi) from Ding Wei.<sup>38</sup> He exhibited a Chronicle of the Inner Palace Treasury (Neicang ku ji) drafted by Chen Pengnian to his chief advisors in 1007,<sup>39</sup> and two years later he rewarded the eunuch Co-director-General of the Agencies and Warehouses of the Capital Bureaus, Liu Chenggui, when he presented newly compiled account books for the capital treasuries and warehouses.<sup>40</sup> Both Chen Pengnian and Lin Te edited several collections of edicts, rules, regulations and procedures in 1016 and 1017 that dealt with managing the Finance Commission.<sup>41</sup>

<sup>35</sup> SHY:ZG, 27.45b-46a.

<sup>36</sup> In 1043, Wang Chou refused to accept appointment to a newly created subordinate post as Staff Supervisor of the Director-General's Office (Tiju si goudang gongshi), because it would place him under a eunuch supervisor. XCB, 145.6b.

<sup>37</sup> XCB, 108.5b.

<sup>38</sup> XCB, 61.12a-12b.

<sup>39</sup> QSKS, houji, 64.4b; SHY:SH, 51.1b-2a; YH, 183.19a-19b.

<sup>40</sup> QSKS, houji, 64.4b; SHY:SH, 51.2b; YH, 183.19a-19b. At Chen Pengnian's request, a 1011 stele recognized Liu Chenggui's careful shepherding of Inner Palace Treasury funds from his appointment as director of the Neicang ku in 984 to his retirement in 1013. XCB, 81.2b; SS, 466.10a; YH, 183.19b. The eunuch received another honor in 1012 when he presented a compilation of imperial pronouncements, edicts and regulations entitled Vital Knowledge about the Inner Palace Treasury (Neicang ku xuzhi) in five juan. XCB, 79.11b; SHY:SH, 51.2b; YH, 183.19b.

<sup>41</sup> XCB, 187.14b-15a, 90.1b.

However historians may evaluate the other activities of the members of the "Five Demon" faction or the political implications of their fiscal reforms, their accomplishments were formidable. There were no basic changes in the organization of either the privy purse or the Finance Commission until the creation of the Finance Planning Commission in 1069. Even minor alterations were rare. A 1023 edict combined the separate storehouses of the Import Warehouse and minor modifications in its organization took place in 1030 and 1068.<sup>42</sup> An order of 1040 combined the Xuansheng, Muqing and Chongsheng palace treasuries, Treasury for Receipt of Pearls, and the Musical Instrument Warehouse into the Treasury of the Imperial Apartments.<sup>43</sup> During the same year, Song Qi noted that the Imperial Ancestral Temple Treasury (*Taimiao cang*) was full. This resulted in the construction of a separate Imperial Ancestor Treasury (*Shenyu ku*) to accommodate the overflow. The emperor assigned responsibility for its management to the Court of Imperial Clan Affairs (*Zongzheng si*).<sup>44</sup> At times, changes merely reaffirmed the principles established during the reign of Zhenzong. In 1033, Co-Director of the Left Treasury (*Tongjian Zuocang ku*), Han Qi, presented a petition noting that Zhenzong had created the Inner Palace Requisition Verification and Auditing Office in 1021 to approve palace requisitions for money and material from state treasuries and warehouses. He then complained that, in practice, supervisors issued blank forms which were filled out only after withdrawals were made. The emperor approved his request and ordered that all requisitions should be filled out advance.<sup>45</sup>

Between 960 and 1069, privy purse treasuries and warehouses were systematized and their relationship to the public fiscal administration defined. Even more important, the eunuch managers reported directly to the throne,<sup>46</sup> insuring secrecy of accounting and auditing, thereby placing the privy purse under the emperor's personal control. During the same period, the Song rulers enlarged both the sources of their personal income and its total.

#### Privy Purse Income:

The history of the privy purse began with the incorporation of the treasure chests inherited from the Later Zhou. Additional hoards confiscated from the various splinter kingdoms gradually brought under Song hegemony during the first two decades of the dynasty added to its stores.<sup>47</sup> But the permanent liquidity of the imperial pocketbook and a constant supply of goods to the inner palace warehouses depended upon budgeted annual revenues. These included 1) domestic and foreign tribute, 2) the output of mines and mints, 3) specified shares of regular

<sup>42</sup> *SHY:SH*, 52.6a-6b.

<sup>43</sup> *QSKS*, houji, 64.5a-5b; *SWJY*, 6.238-239; *YH*, 183.22a-22b.

<sup>44</sup> *YH*, 183.23a.

<sup>45</sup> *XCB*, 108.5b.

<sup>46</sup> The directors of the Inner Palace Treasury had the right to present memorials directly to the emperor. E.g., *SHY:SH*, 51.3a-4a.

<sup>47</sup> *JCZY*, 107.1b-2b.

taxes, 4) profits from state trading activities, and 5) transfers of Left Treasury surpluses to the Inner Palace Treasury.

Domestic tribute consisted of:

1) The prefectural gifts to the emperor announced at the New Year's Day Audience (*Zhengdan chaohui*).<sup>48</sup>

2) Commodities offered on the occasion of annual festivals,<sup>49</sup> special celebrations,<sup>50</sup> the triennial Suburban Sacrifices or alternative Mingtang ceremonies,<sup>51</sup> the emperor's birthday (under Renzong, called the Qianyuan festival),<sup>52</sup> or at the time of extraordinary sacrifices such as Zhenzong's sacrifices to Heaven at Taishan (*Dongfeng*) in 1008 and to Earth (*Houtu*) at Fenjin in 1011.<sup>53</sup>

3) Specific goods levied from the products of particular localities for palace use.<sup>54</sup>

The task of proclaiming domestic tribute receipts at court belonged to an honorary Supervisor of the Board of Finance (*Pan hubu*), an otherwise titular office having no connection at all with the state fiscal bureaucracy.<sup>55</sup> The actual transfer of tribute and other privy purse income to the treasuries and warehouses of the inner court fell within the purview of the eunuch supervisors of the Inner Palace East Gate Bureau and other agencies situated in the Forbidden City.

Foreign tribute and customs administration were also primarily privy purse operations. In 987, Taizong appointed eight eunuchs to command four separate naval convoys. He ordered them to sail to the South China Sea, buy foreign products and encourage the rulers of the various maritime states of Southeast Asia to send tribute missions.<sup>56</sup> Eunuchs managed the hostels that housed foreign ambassadors,<sup>57</sup> and eunuch agencies such as the Inner Palace Import Warehouse stored the tribute goods.<sup>58</sup>

Between 960 and 1069, the rulers or chieftains of 45 countries and aboriginal

<sup>48</sup> *SHY:SH*, 56.9b.

<sup>49</sup> *SHY:CR*, 7.54a-54b; *SHY:SH*, 41.36a, 36b-37a.

<sup>50</sup> *SHY:CR*, 7.54a-54b; *SHY:SH*, 41.37b.

<sup>51</sup> *SHY:CR*, 7.54a-54b; *SHY:SH*, 41.36b.

<sup>52</sup> *SHY:SH*, 41.36b-37a; Lu Zengxiang, *Baqiong shizhi buzheng* (Shige shiliao congshu edition), 111.28a.

<sup>53</sup> *SHY:FYi*, 7.17a; *SHY:SH*, 41.36b; *CBBM*, 19.6b-10b.

<sup>54</sup> For representative lists, see *SHY:CR*, 7.59a-61b; *SHY:SH*, 52.37a-37b.

<sup>55</sup> *SHY:SH*, 56.9b.

<sup>56</sup> *SHY:ZG*, 44.2b. See also, *XCBSE*, 5.23a-24a; *SHY:FYi*, 7.26b-27a.

<sup>57</sup> *SHY:FYi*, 7.28b; *SHY:FYu*, 10.12a; *SHY:ZG*, 25.6b-7a.

<sup>58</sup> *XCB*, 18.9a; *SHY:SH*, 52.5b, 55.22a.

tribes sent 523 separate tribute missions to the Song capital.<sup>59</sup> Estimates projected from seventy-seven preserved lists of commodities brought by these ambassadors<sup>60</sup> suggest that foreign tribute stocked the Imperial Stables, Palace Parks,<sup>61</sup> inner court warehouses, and privy purse treasuries during the early decades of Song. Once the new dynasty no longer needed foreign tribute for its symbolic value or legitimization, the emperor restricted most missions to special occasions—the accession of a new foreign ruler, ceremonies such as the sacrifices at Taishan and Heyin, and the appointment of a new headman of foreign residents in China's port cities.<sup>62</sup> The return gifts proved too costly; and customs revenue and the imperial monopoly over the purchase and sale of imports were more profitable.

Duty on maritime commerce and the imperial monopoly over imports became increasingly important sources of privy purse revenue. Duty amounted to ten percent of the goods arriving at seaports during the early reigns of the dynasty.<sup>63</sup> Eunuchs directed the finest items to the Inner Palace for palace use, and sent lower grade goods to the Inner Palace Import Warehouse for eventual resale.<sup>64</sup> The estimated value of the annual returns from the Superintendencies of Maritime Commerce were SK13,014 in 1049, SK13,479 in 1064, SK18,608 in 1087, SK27,453 in 1105 and SK28,799 in 1113.<sup>65</sup> These figures do not include monopolized goods purchased at imperially fixed prices. The Inner Palace treasury derived substantial revenues from the Directorates of Coinage (Qianjian).<sup>66</sup> Privy purse income also included the proceeds

<sup>59</sup>Robert M. Hartwell, Tribute Missions to China, 960-1126 (Philadelphia, 1983), Tables 1-41. The aboriginal missions have been reconstructed since then from SHY:FYi, 5.5a-104b.

<sup>60</sup>See Robert M. Hartwell, "Foreign Trade, Monetary Policy and Chinese 'Mercantilism'," in Kinugawa Tsuyoshi (ed.), Festschrift for James T. C. Liu (Kyoto: Dobonsha, 1988), forthcoming.

<sup>61</sup>E.g., a lion sent by the king of Champa in 1011 was to be raised in the Imperial gardens. XCB, 76.13a; SS, 8.4a, 489.7b; YH, 154.21a; QSKS, houji, 64.14b; SHY:FYi, 4.68b-69a; WXTK, 332.2609.2.

<sup>62</sup>See Hartwell, Tribute Missions, passim for examples of each. The Arab (Dashi) mission of 1073 was clearly for an appointment. But many others, based on the succession of headmen or master of ships who led the embassies, were for this purpose. See ibid., 195-205.

<sup>63</sup>XCB, 152.5b, 160.3a; Fan Zhongyan, Fan Wenzheng gong ji (SBCK), 14.7a.

<sup>64</sup>XCB, 18.9a; SHY:ZG, 44.4a; SHY:SH, 52b.5b, 6b-7a, 55.22a.

<sup>65</sup>SS, 186.19b-20a; WXTK, 20.200-201. Throughout this article, values have been converted to an imaginary money of account SK or silver-kilo. This is based on the price of each commodity in silver indexed on 1077 as a base year. See footnote 344.

<sup>66</sup>XCB, 114.21a-21b; SHY:SH, 51.1a-1b, 3b-4a.

from China's gold and silver mines.<sup>67</sup>

Between 960 and 1069, the reigning emperor frequently diverted regular tax revenues to the Inner Palace Treasury. A 996 law designated the total silk cloth levied in Hebei, Huainan, Shannan East circuits, Yingtian fu, Runzhou and Shengzhou as Neicang ku revenue.<sup>68</sup> In 1001, the privy purse received the tax pongee of Qingzhou, Weizhou, Dengzhou, Zizhou and Laizhou.<sup>69</sup> In 1016, Zhenzong withdrew SK1,086,070 worth of cash from the Inner Palace Treasury to finance the purchase of silk cloth in Jingdong West circuit. This resulted immediately in annual increments in textile prices which benefited the local population and enhanced the value of the tax silk from this circuit deposited in the Neicang ku. It also marked the beginning of the 'advanced purchase of cloth' (yu hemai or hemai) system that became a permanent and important source of privy purse income until the end of the dynasty.<sup>70</sup> Before 1019, the Inner Palace Treasury probably stored a large portion of the returns from the salt tax.<sup>71</sup> During Zhenzong's reign, Sichuan sent all of its tax silk cloth to the Neicang ku, which then transferred the textiles to the Imperial Dyeworks (Ranyuan) to be dyed yellow for use in the grand sacrifice to Heaven at Taishan.<sup>72</sup> In 1056, the Brewer Ferment Court (Quyuan) and the Capital Rental Agency (Dianzhai wu) both paid a portion of their revenues totaling SK22,599 worth of cash to the Inner Palace Treasury.<sup>73</sup> And before 1042, the Left Treasury even paid SK42 worth of cash a month pocket money to the emperor!<sup>74</sup>

Groups of individuals were sometimes either temporarily or permanently removed from the tax rolls in order to perform services for the emperor. In effect, imperial subjects provided labor service for the privy purse instead of paying taxes to the state treasury. Taizu, in 963, remitted the taxes of Shamen islanders so they would handle the annual shipments of Jurchen horses,<sup>75</sup> and he assigned the task of caring for the tombs of emperors of previous dynasties to nearby households in lieu of regular labor service in 965.<sup>76</sup> Zhenzong forgave a part or all of the

<sup>67</sup>XCBSB, 5.23a-24a; SHY:SH, 51.6a; SHY:ZG, 27.6a-7a.

<sup>68</sup>QSKS, houji, 64.22b; SHY:SH, 51.1a; YH, 183.18b.

<sup>69</sup>SHY:SH, 5.23a.

<sup>70</sup>Fiscal officials paid 1,000 and 800 cash a bolt respectively for future deliveries of tabby (juan) and pongee (chou) then selling for 800 and 600 cash a bolt in Qingzhou and Qizhou. QSKS, houji, 64.23a-23b; XCB, 86.5b-5a.

<sup>71</sup>SHY:SH, 51.3a-3b.

<sup>72</sup>SHY:SH, 51.2b-3a.

<sup>73</sup>Zhang Fangping, Lequan ji (SKCSZB).

<sup>74</sup>QSKS, houji, 65.5b; YH, 183.21a; YLDD, 12,399.25b.

<sup>75</sup>SHY:FYi, 3.1b.

<sup>76</sup>SHY:L, 38.1a-1b.



1009 and 1010 taxes from the counties of Kaifeng fu, Yingtian fu, Yanzhou, Yunzhou and the other prefectures of Jingdong and Hebei circuits servicing his procession to perform the grand sacrifice to Heaven at Taishan.<sup>77</sup>

A large proportion of both domestic and foreign tribute and shares of regular taxes paid into the warehouses, workshops and treasuries of the privy purse was in kind. Because the relative distribution of commodities did not always coincide with actual palace needs, eunuchs sold surplus items in order to buy goods in short supply. Profit from the trading activities of the various palace warehouses and treasuries, the State Purchasing Agency (Zamai wu), and the Monopoly Control Bureau (Juehuo wu) became an increasingly important source of privy purse income.

Sometimes specific storehouses sold their contents directly to buyers.<sup>78</sup> New procedures enacted in 1018 stipulated cooperation between the Finance Commission and the Inner Palace Treasury in the sale of silk cloth with the proceeds going to the Neicang ku.<sup>79</sup> Eunuchs assigned to other treasuries, warehouses and palaces of the inner court also patronized the markets situated outside the gates of the Forbidden City as both sellers and buyers.

The Inner Palace East Gate Bureau was the primary eunuch office supervising transmission of goods and documents between the inner and outer sections of the imperial compound. It accepted and deposited domestic and foreign tribute, other privy purse income, and commodities purchased for palace consumption in the appropriate warehouse or treasury. It passed on the money and goods used for grants or for the purchase of palace necessities. And the bureau also conveyed sealed memorials and military despatches to the emperor and transmitted imperial commands and edicts to the outer court.<sup>80</sup> Regulations dating from 1006 required the Inner Palace East Gate Bureau to negotiate both sales and acquisitions through the State Purchasing Agency, formed in 983, in order to avoid the abuses that had characterized the palace marketing system of the Tang.<sup>81</sup> Although the latter office was intended to be the main purchasing agency for the needs of both the state

<sup>77</sup>CBBM, 17.17a.

<sup>78</sup>In 1005, Zhenzong drew up special procedures for the sale of State Stockyards' (Niuyang si) surplus meat. SHY:CK, 21.10b. The Court of Imperial Banquets (Guanglu si) nominally supervised this office, but eunuchs managed at least a part of its operations, *ibid*, 21.11b, and its primary responsibility was to supply the palace kitchens, state banquets, sacrifices and imperial gifts. *Ibid*, 21.10a-14b. Two years hence he ordered the Imperial China Cabinet to send excess white porcelain dishes and lacquerware to Finance Commission licensed guild merchants for appraisal and sale. SHY:SH, 52.37a-37b. Renzong later made plans to sell a portion of the valuables stored in the Treasury of the Imperial Apartments in 1055.

<sup>79</sup>SHY:SH, 51.3a.

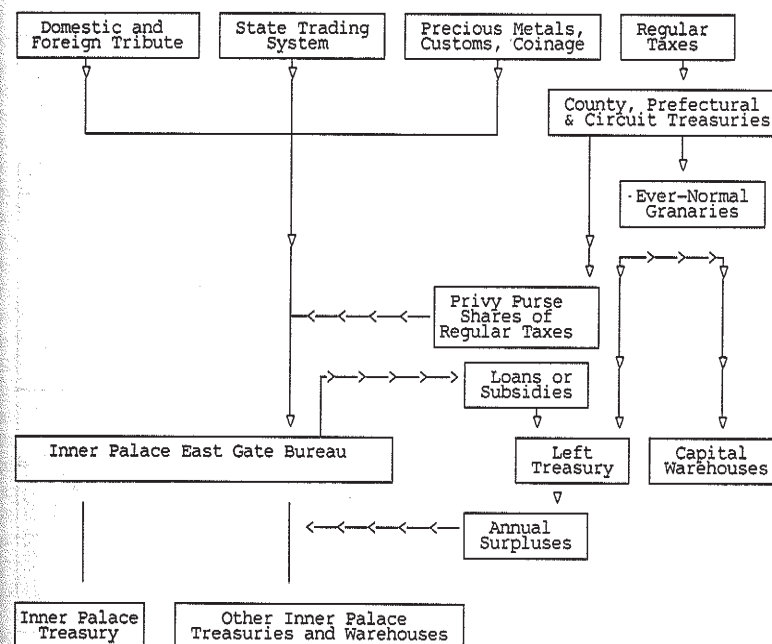
<sup>80</sup>SHY:ZG, 36.28a-28b.

<sup>81</sup>SHY:SH, 55.7b, 15a-15b; Wu Zimu, *Mengliang lu* (Wulin zhanggu congbian ed.), 9.7a.

bureaucracy and the emperor, Inner Palace East Gate Bureau representatives

CHART I

Privy Purse Income Flow Chart



continued to engage in marketing activities.<sup>82</sup> An order explicitly exempting some imperial households from the directive to use its services in 1009 further curtailed the Purchasing Agency's role.<sup>83</sup> Palace eunuchs continued to haunt the packed markets located outside the main gates of the Forbidden City.<sup>84</sup> At the same time, the State Purchasing Agency actively marketed privy purse commodities for the benefit of the imperial pocketbook. The Monopoly Control Bureau, however, became

<sup>82</sup>XCB, 177.12a.

<sup>83</sup>The Dongzhen gong, the Kaibao yuan (residence of the Hanguo Grand Princess [Hanguo Changgongzhu tuo]), and the Bajun yuan of the Guangping duke (gong). SHY:SH, 15.16a-16b.

<sup>84</sup>MHLZ, pp. 31-32; SWJY, 6.237; SHY:CK, 38.28a-28b.

the chief institution used by the emperor to carry on a large-scale trade with his income-in-kind.

On February 4, 977, the Commissioner in charge of the Import Warehouse (Xiangyao ku shi), Zhang Xun, proposed the creation of an Import Monopoly Court (Xiangyao yiyuan)<sup>85</sup> to sell the stores of rhinoceros horn, ivory, spices, perfumes, medicines and other exotic commodities either presented as tribute by embassies from such countries as Sri Vijaya, Borneo and Champa or collected as duty-in-kind

TABLE 1

Decennial Averages of Privy Purse Sources of Income, 960-1059

Decade	Precious Metals		Domestic Tribute		Coinage		Sea Duty	
	SK	%	SK	%	SK	%	SK	%
960-969	13,849	20.58	5,448	0.67	2,832	4.21	0	0.00
970-979	13,849	20.58	5,448	0.67	2,832	4.21	0	0.00
980-989	13,849	20.58	5,448	0.67	2,832	4.21	0	0.00
990-999	13,849	20.58	5,448	0.67	2,832	4.21	0	0.00
1000-1009	13,849	20.58	5,448	0.67	2,832	4.21	0	0.00
1010-1019	13,849	20.58	5,448	0.67	2,832	4.21	0	0.00
1020-1029	13,849	20.58	5,448	0.67	2,832	4.21	0	0.00
1030-1039	13,849	20.58	5,448	0.67	2,832	4.21	0	0.00
1040-1049	13,849	20.58	5,448	0.67	2,832	4.21	0	0.00
1050-1059	13,849	20.58	5,448	0.67	2,832	4.21	0	0.00
Foreign Tribute			Hemai Income		Other Income		Privy Purse Total Income	
	SK	%	SK	%	SK	%	SK	%
960-969	6,252	9.29	0	0.00	43,917	65.26	67,298	100.01
970-979	6,252	9.29	0	0.00	43,917	65.26	67,298	100.01
980-989	6,252	9.29	0	0.00	43,917	65.26	67,298	100.01
990-999	6,252	9.29	0	0.00	43,917	65.26	67,298	100.01
1000-1009	6,252	9.29	0	0.00	43,917	65.26	67,298	100.01
1010-1019	6,252	9.29	0	0.00	43,917	65.26	67,298	100.01
1020-1029	6,252	9.29	0	0.00	43,917	65.26	67,298	100.01
1030-1039	6,252	9.29	0	0.00	43,917	65.26	67,298	100.01
1040-1049	6,252	9.29	0	0.00	43,917	65.26	67,298	100.01
1050-1059	6,252	9.29	0	0.00	43,917	65.26	67,298	100.01

at South China seaports at enhanced prices. Taizong approved the proposal and placed Zhang Xun in charge of it,<sup>86</sup> and made Tao Bing<sup>87</sup> Superintendent of the Capital Import Sales' Market (Jian zaijing chumai xiangyao chang).<sup>88</sup> In March, the emperor acceded to Bing's request to guarantee the imperial monopoly by prohibiting private merchants from storing or selling spices, medicinal ingredients, perfumes, rhinoceros horn and ivory bought in Annam, Champa, Sumatra, Persia or other foreign

<sup>85</sup> Alternatively called Jueyao ju, Jueyi ju, and Jueyi yuan.

<sup>86</sup> XCB, 18.9a; SHY:CK, 27.50b; SHY:SH, 55.22a.

<sup>87</sup> He was son of Tao Gu who drafted the abdication edict of the last Later Zhou emperor. XCB, 1.3b.

<sup>88</sup> SHY:SH, 36.1b-2b.

countries.<sup>89</sup> Although there were admonitions designed to insure vent at market prices and prevent forced purchases,<sup>90</sup> the returns from the Kaifeng market were still high. During 977, the privy purse earned more than SK14,159 worth of cash in additional income from the sale of Import Warehouse stores and the profits rose to SK23,598 in subsequent years.<sup>91</sup>

The emperor probably placed management of the imperial import monopoly in the hands of eunuch administrators during the decade following its establishment. As early as 987, the eunuch admirals who led the naval convoys to Southeast Asia had instructions to purchase spices, perfumes, medicines, rhinoceros horn, ivory, pearls and Barus camphor for the Import Warehouse.<sup>92</sup> In 991, a eunuch superintendent, Fu Huaizhi, was convicted of stealing SK130 in cash from the receipts of the Import Monopoly Court (Xiangyao jueyi yuan).<sup>93</sup> The throne ultimately transferred jurisdiction over the sale of imperial imports to the Monopoly Control Bureau.

The emperor initially had created the Monopoly Control Bureau (Juehuo wu) to manage the sale and redemption of the salt and tea vouchers (cha- and yan-yin) and government promissory notes (bianqian and jiaoyin) issued to pay for commodities brought to the capital or northern military garrisons.<sup>94</sup> Its profits became another source of the imperial income. Between 996 and 1008, he frequently commissioned the Monopoly Control Bureau to sell—probably through its branch offices located in various parts of the empire—Import Warehouse stores.<sup>95</sup> In 1009, it took over the responsibilities of the Inner Palace Monopoly Court.<sup>96</sup> The initial quota set for annual repayment to the Import Warehouse was SK27,152 worth of cash.<sup>97</sup> From this time on, the Monopoly Control Bureau acted as the primary privy purse agency for the sale of foreign tribute, customs' duty-in-kind, goods purchased through the imperial import monopoly, and commodities received as prefectural tribute.<sup>98</sup> But this eunuch bureau's<sup>99</sup> other trading activities may have accounted for even greater funds for the privy purse.

<sup>89</sup> Ibid.

<sup>90</sup> SHY:SH, 52.5b, 55.22b.

<sup>91</sup> XCB, 18.9a; SHY:SH, 55.22a; SHY:ZG, 27.50a.

<sup>92</sup> SHY:CK, 44.2b.

<sup>93</sup> SHY:CK, 64.7b.

<sup>94</sup> SHY:SH, 55.22a.

<sup>95</sup> SHY:SH, 55.22a-22b.

<sup>96</sup> SHY:ZG, 27.50a.

<sup>97</sup> SHY:SH, 55.23a-23b.

<sup>98</sup> SHY:SH, 52.5b-7a, 55.23a-24a; SHY:ZG, 27.5b-6a.

<sup>99</sup> SHY:SH, 55.22a.

In 1004, Zhenzong ordered the Monopoly Control Bureau to send its gold and silver receipts to the Inner Palace Treasury.<sup>100</sup> A year later, he claimed all cash returns as privy purse income. He also mandated that the Left Treasury pay cash to the Monopoly Control Bureau for silk cloth received from the sale of vouchers and place this money in the Neicang ku.<sup>101</sup> In 1014, the Bureau used frankincense to redeem vouchers (*jiaoyin*) paid to merchants who transported grain to the frontier.<sup>102</sup> In the same year, the eunuch Co-Director-General of the Agencies and Warehouses of the Capital Bureaus, Lan Jizong, reported that the annual returns from the Monopoly Control Bureau's sale of tea vouchers amounted to over SK81,455 worth of cash.<sup>103</sup>

Finally, the Finance Commission was supposed to transfer any state treasury surpluses to the Inner Palace Treasury at the end of each year.<sup>104</sup> There are no extant data on the sums involved. Minimal Left Treasury revenues remained at year's end before the turn of the eleventh century. Estimates of income and expenditures suggest annual deficits before 998. The sources document subsidies or loans from the Inner Palace Treasury in all but ten of these years. And despite apparent surpluses after 998—excluding the 1008 and 1011 years of sacrifices to Heaven and Earth and the Xixia war era of the 1040's—the Neicang ku extended loans or subsidies in twelve of these years of surplus. During at least sixty-one of the 109 years between 960 and 1069, they Neicang ku dispensed loans or direct subsidies to the Finance Commission in order to cover its deficits. The emperor also supplemented the ever-normal granary funds of the Court of Agricultural Supervision (*Sinong si*) during four years between 1058 and 1069.<sup>105</sup> Imperial subsidies during the first century of the dynasty were probably even greater than extant records reveal. Accumulated privy purse surpluses between 960 and 1059 nearly equal total state treasury deficits calculated for the same period.<sup>106</sup> After 1060, both privy purse and state treasury surpluses mounted. Monies transferred to the Inner Palace Treasury in combination with Neicang ku and Monopoly Control Bureau successive year-end positive net returns laid the financial foundations for the period of 'New Laws' (*xinfa*) during Shenzong's reign. (See below, pp. 61-8)

Extant sources are inadequate to reconstruct precisely the aggregate annual income of the various privy purse warehouses and treasuries. This is, no doubt,

<sup>100</sup>SHY:SH, 55.22b.

<sup>101</sup>SHY:SH, 51.1b.

<sup>102</sup>SHY:SH, 55.23b-24a.

<sup>103</sup>XCB, 86.6a.

<sup>104</sup>QSKS, houji, 64.3b; XCB, 6.8b; SHY:SH, 51.1a; YH, 183.17b.

<sup>105</sup>See documentation for Table 3.

<sup>106</sup>See Table 5.

TABLE 2  
Agency Sources of Emperor's Total Income, Decennial Averages, 960-1059

Decade	Dianzhai Wu Income		Monopoly Control Bureau Income		Privy Purse Income		Emperor's Total Income	
	SK	%	SK	%	SK	%	SK	%
960-969	6,776	9.03	944	1.26	67,298	89.71	88,867	100.00
970-979	6,776	9.12	1,510	2.03	68,692	88.94	88,867	100.00
980-989	6,776	4.82	78,393	55.79	58,335	39.38	154,553	99.99
990-999	6,776	4.31	79,469	50.54	70,880	45.15	171,074	100.00
1000-1009	7,797	2.84	96,450	35.10	170,546	62.06	274,793	100.00
1010-1019	3,119	1.04	118,088	39.40	178,499	59.56	299,706	100.00
1020-1029	3,655	0.65	362,703	64.56	195,419	34.79	561,777	100.00
1030-1039	7,311	1.24	385,734	65.25	198,151	33.52	591,196	100.01
1040-1049	4,681	0.70	431,334	64.14	236,519	35.17	686,441	100.01
1050-1059	4,213	0.54	463,920	59.37	313,323	40.09	860,981	100.00

partially due to the secrecy maintained by palace eunuch accountants.<sup>107</sup> An entry in the *Yuhai* encyclopedia dated February, 996, records the annual receipts of the Inner Palace Treasury at SK47,196 in cash and SK3,679 in silver.<sup>108</sup> The same source estimates Neicang ku yearly receipts at SK92,329 in money and silk cloth between 1049 and 1053, and SK140,890 in all types of media of payment between 1064 and 1067.<sup>109</sup> These figures are compatible with independent assessments pieced together from other sources which put Neicang ku income respectively in 996, 1049 and 1064 at SK52,613, SK132,377 and SK188,137.<sup>110</sup> Neither the *Yuhai* statistics nor these calculations include repayment of Finance Commission loans, privy purse income from trading activities, and the receipts of other Inner Palace warehouses, storehouses and treasuries. When such returns are added, the projected decennial average earnings of the emperor of SK171,074 in 990-999, SK696,441 in 1040-1049 (Table 2), and an annual income of SK706,602 in the 1060's are all consistent with both *Yuhai* totals and independent estimates based upon sources of income.

There are no comparable figures on the commodities deposited in the Treasury of the Imperial Apartments, Gift Warehouse, Inner Palace Import Warehouse, Jingfu Palace Treasury and other inner palace warehouses, palace treasuries of the empresses, and special gifts. The totals must have been substantial. For example, in 1068 the Treasury of the Imperial Apartments was able to provide over thirty-three million pearls for sale at the four border trading markets. The government

<sup>107</sup>SCSS, 15.7b-10b.

<sup>108</sup>YH, 183.18a.

<sup>109</sup>YH, 183.18b-19a. The source gives aggregates in units of various kinds of goods and these values are computed from average prices weighted on estimated quantities of goods received from various sources of income (precious metals, hemai, foreign tribute, etc.) and indexed on average prices in 1077.

<sup>110</sup>QSKS, 64.5b; SHY:SH, 33.27a-29b, 41.36b-37a, 63.167a-167b, 64.3b-5a; XCB, 97.17b, 100.15a; 136.19a, 167.3b; YH, 183.21a; and documentation for Table 6.



used the proceeds to purchase cavalry horses.<sup>111</sup> But even if such earnings are ignored, the privy purse proportion of all government revenues was impressive. The emperor's total income averaged nearly 14% of government revenues during the 1040's, 11% in the 1050's and 12% in the 1060's (see Table 2 below).

Between 960 and 1069, the imperial privy purse received an increasing proportion of regular taxes and a growing income from profits derived from its monopoly over maritime commerce and other palace trading activities. At the same time, the emperor had the wherewithal to pay for a large part of his regular expenses from tribute of specific products and other goods transferred from public warehouses. The resulting surpluses of revenues over expenditures furnished the throne with ample discretionary funds to use in support of imperial power.

#### Privy Purse Expenditures:

The privy purse and the state treasury shared the expenses needed "to support the dignity of the sovereign." These included both regularly budgeted items such as food and clothing for the royal household, allowances to members of the immediate imperial family and more distant kin, patronage and charity and the extraordinary expenditures required at the birth, marriage and death of imperial relatives, the construction and repair of palaces, the performance of state ceremonies and the sacrifices of the imperial cult. During the first five reigns of the Song, the obligation for greater portions of these costs shifted from the privy purse to the state treasury budget. At the same time, the emperor used the substantial surpluses of the Neicang ku as discretionary funds to cover Finance Commission deficits, pay for specific emergency needs created by war, rebellion, flood, drought and crop failure, and underwrite spending programs, such as price control, that had hitherto been the prerogative of the fiscal bureaucracy.

Regardless of the source—either imperial revenues or transfer-payments from the Finance Commission—the Inner Palace East Gate Bureau received the monies and materials set aside for the emperor's use. The Bureau then sent them to the appropriate warehouse or workshop of the inner palace or to the Inner Palace Treasury. These repositories, in turn, either dispensed their stores to cover the daily, weekly, and monthly needs of the imperial household or they retained the excess for use in times of emergency.

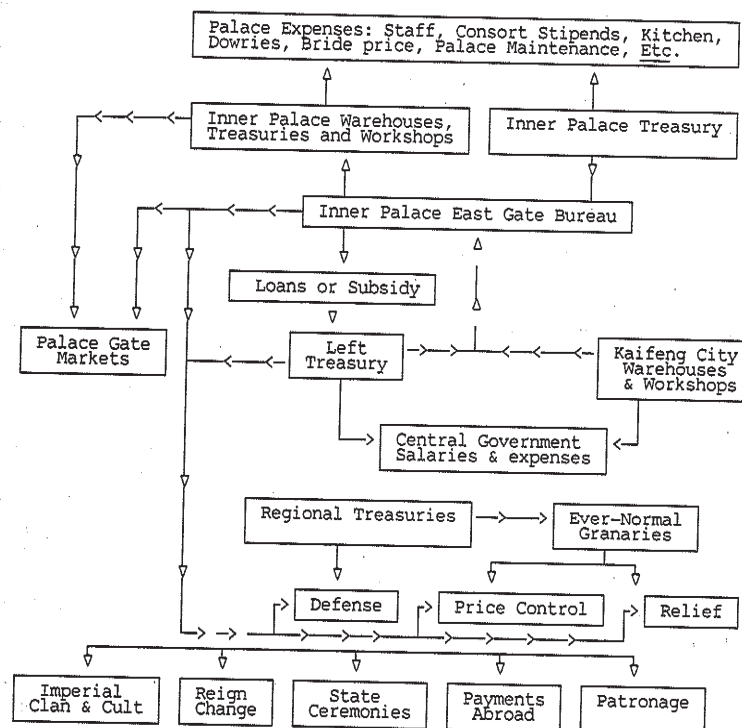
Requisitions from warehouses and treasuries of the Forbidden City supplied the normal consumption of the royal entourage. These are too numerous to list here and a brief description of the most important must suffice. The Inner Palace East Gate Bureau, Jingfu Palace Treasury and the treasure chests of the separate palace quarters of empresses, princes and princesses kept petty cash in order to purchase goods in the daily markets outside the gates of the inner court.<sup>112</sup> The Inner Palace East Gate Bureau also forwarded requisitions to the State Purchasing Agency and other warehouses located in the outer palace compound in order to fill special

<sup>111</sup> SHY:SH, 52.17a-17b.

<sup>112</sup> XCB, 177.12b; MHLZ, pp. 31-32; SHY:SH, 51.2b, 55.15b-16a, 16b-17a, 17a-17b, 17b-18a.

CHART II

Privy Purse Disbursement Flow Chart



orders submitted by various workshops, kitchens and palaces.<sup>113</sup>

Some agencies, bureaus, and storehouses procured and stored specific commodities destined for palace consumption.<sup>114</sup> Other warehouses held items

<sup>113</sup> SHY:ZG, 36.28b; SHY:SH, 55.15a-15b, 15b-16a.

<sup>114</sup> These included the Oil and Vinegar, Inner Palace Tea and Paper, and Inner Palace Import warehouses, Imperial Pantry, Stockyards (SHY:ZG, 21.10a-14a), China Cabinet, and Dyeworks cited earlier as well as the Capital Brewers Yeast Court (Du guyuan) (SHY:ZG, 26.33a-34b), Court of the Imperial Tailor (Cai jiufang) (SHY:SH,

budgeted for expenditure on special occasions.<sup>115</sup> For example, in 1008, Zhenzong withdrew a jade tablet crafted and placed in the Chongzheng Palace Treasury during Taizong's reign for use at the grand sacrifice to Heaven at Taishan,<sup>116</sup> and Renzong created a separate Imperial Ancestor warehouse under the management of the Court of Imperial Family Affairs to hold the overflow of ceremonial materials kept in the Imperial Ancestral Temple Warehouse in 1040.<sup>117</sup>

The Neicang ku, like its immediate predecessor the Reserve Treasury, was initially a war chest and relief treasury,<sup>118</sup> but it soon became the chief source of loans and direct subventions to the state treasury.<sup>119</sup> The Inner Palace Treasury sometimes transferred funds to the other treasuries of the privy purse in order to pay for special purchases or to meet cost overruns in palace expenses.<sup>120</sup> Bureaucratic opinion, however, viewed such disbursements as contrary to the Precious Lessons of the dynastic founders who had used it as a source of emergency funds.<sup>121</sup> During the first century of Song, at his discretion, the emperor used Neicang ku funds to finance military operations, famine relief, and budget deficits accumulated by the central and regional state fiscal authorities. The Treasury of the Imperial Apartments, established in 1040, probably held precious metals and gemstones for emergency expenditures rather than for the private use of the royal household.<sup>122</sup>

#### A. Expenditures to Support the Dignity of the Emperor:

Except for the scale, the imperial family differed little from other households in its needs for housing, food, drink, clothing, fuel, stationary, medical service, transportation, recreation and domestic help. The royal workshops,

51.3a), Inner Palace Brewery District (Nei jiufang) (SHY:ZG, 26.33a-34b), and Apothecary for the Imperial Stables (Yaomi ku) (SHY:SH, 52.13a-13b).

<sup>115</sup>These included the Gift Warehouse (SHY:SH, 52.35a-37a), Rein and Saddle Warehouse (SHY:SH, 52.37b-41b), and Suburban Sacrifice Warehouse (SHY:SH, 52.17a); YH, 183.23b. A 1012 mandate established two warehouses—one to keep materials for sacrifices to the imperial ancestors and to Heaven and Earth (SHY:ZG, 21.1b), and another to preserve the ritual purity of materials used in other religious observances of the imperial cult (SHY:ZG, 21.1b-2a).

<sup>116</sup>YH, 183.20b.

<sup>117</sup>YH, 183.23a.

<sup>118</sup>QSKS, houji, 64.3b, 23b-24a; JCZY, 107.1b-2a; XCB, 6.8b; SHY:SH, 51.1a; YH, 183.12b-18a.

<sup>119</sup>QSKS, houji, 64.3b-4a; XCB, 166.9a; LPJ, 1.10a-10b; YH, 183.18a.

<sup>120</sup>See SHY:SH, 51.2b, 3a for procedures governing such transfers to the Jingfu neiku.

<sup>121</sup>QSKS, houji, 64.3b-4a, 5b; JCZY, 107.1b; XCB, 166.9a; LDZY, 265.1a-2a.

<sup>122</sup>MHLZ, pp. 45-46; SWJY, 6.238-239.

imperial warehouses, direct purchases and employment of a large staff of eunuch and female servants took care of their requirements. Tribute goods and other income controlled by the privy purse covered some portion of the cost of daily living. Unusual expenditures caused by the construction and repair of imperial palaces also came from Inner Palace Treasury funds.<sup>123</sup> But a significant share of ordinary consumption was a regularly budgeted obligation of the state fiscal bureaucracy.

The Oil and Vinegar Warehouse insured a regular stock of fuel for royal lamps, oil for paper screens, and cooking oil and vinegar for imperial kitchens. Annual tribute, no doubt, furnished a portion of the raw materials, but the Left Treasury provided the chief operating expenses and the unexpended monies returned to it at year's end.<sup>124</sup> In 1007, the Capital Brewers Yeast Court manufactured fifty-four tons of leaven for the Inner Palace Brewery District.<sup>125</sup> The Ritual Wine Cellar manufactured and stored ceremonial spirits for imperial consumption, state sacrifices, and periodic allotments to the imperially patronized Taoist and Buddhist temples of Kaifeng. Once again, the Finance Commission apparently was responsible for their operating expenses.<sup>126</sup> The Imperial Dyeworks, Court of the Imperial Tailors, and Imperial Wardrobe processed cloth into the clothing worn by the emperor, his consorts and concubines, and the other immediate members of the imperial family.<sup>127</sup> Privy purse revenues-in-kind probably supplied the cloth. In addition, royal dyers consumed at least a portion of the Finance Commission's annual purchase of sixty-five tons each of saffron and Lithospermum officinale (zicao).<sup>128</sup> These workshops and other royal factories either stored their own products or sent them to special warehouses awaiting withdrawal for palace consumption.

The workshops accounted for only a fraction of the commodities used by the imperial households. Since already processed goods constituted most privy purse receipts, royal stockrooms merely kept them until needed. Rice, wheat, flour, honey, dates, beans, sweetmeats and other foodstuffs lined the shelves of the Imperial Pantry.<sup>129</sup> Additional storehouses held teas favored by members of the inner court, as well as the charcoal, reed mats, paper and inkstones used in the

<sup>123</sup>In 1042, the Inner Palace Treasury disbursed 100,000 strings of cash to repair the Northern Capital Temporary Palace (Beijing xingong). XCB, 137.11b.

<sup>124</sup>It employed sixty artisans to process oil and four others to manufacture vinegar. This SHY:SH, 52.3a-3b.

<sup>125</sup>SHY:ZG, 26.33b-34b.

<sup>126</sup>It employed fourteen brewers and 110 helpers (SHY:SH, 52.1a-3a).

<sup>127</sup>SHY:SH, 51.3a.

<sup>128</sup>XCB, 135.14b.

<sup>129</sup>SHY:SH, 52.4b.

kitchens, living-quarters and offices of the palace.<sup>130</sup> The Import Warehouse contained the condiments used by the royal chefs, the perfumes and incense that scented the imperial harem, and the medicines destined for the Imperial Apothecary.<sup>131</sup> Food was served on dishes from the Imperial China cabinet,<sup>132</sup> and there were several imperial wardrobes filled with ceremonial robes and other garments.<sup>133</sup> Although the bulk of the contents of these stockrooms came from privy purse income-in-kind, the state also disbursed sums to support other agencies responsible for supplying the imperial warehouses. The Finance Commission paid for the annual conveyance of thirty-two tons of sugar from Jizhou and Nanen jun to the Apothecary of the Imperial Stables in Kaifeng.<sup>134</sup> Indeed, the central and regional treasuries of the state fiscal authorities financed the transport costs of foreign tribute and probably all imperial income (see below, p. 49). In addition to income-in-kind, direct purchase, special procurement bureaus and the State Purchasing Agency supplied the palace with much of its daily needs.

Servants from the palace apartments (*ge*) of the emperor, empresses, concubines, princes and princesses competed with each other to buy delicacies in the crowded markets outside the Eastern Splendor Gate (*Donghua men*). This frequently forced the price of seasonal fruits, melons and vegetables to three, five and even ten thousand each.<sup>135</sup> One possibly apocryphal story describes a palace banquet by chefs representing each of the ten main inner court apartment complexes. Fresh crab purchased from local fishmongers was the main ingredient in twenty-eight separate dishes at a cost of 1,000 cash each.<sup>136</sup> Although privy purse and other palace treasury currency paid for some of the commodities bought at the palace-gate markets, agents despatched by the *Nei dongmen si* obtained other goods from the guild merchants of Kaifeng on credit. Finance Commission monies probably liquidated the accumulated debts, because Left Treasury disbursements defrayed the cost of supplies procured through special bureaus and the State Purchasing Agency.<sup>137</sup> For example, there is no indication that the emperor used his own reserves to buy tens of thousands of Imperial Stockyards' sheep each year for the

<sup>130</sup> *SHY:SH*, 52.4a-4b.

<sup>131</sup> *SHY:SH*, 52.6a. See also, *XCB*, 123.15a.

<sup>132</sup> *SHY:SH*, 52.37a-37b.

<sup>133</sup> *SHY:SH*, 52.23b-24a, 24b-25a; *YH*, 183.23a.

<sup>134</sup> *SHY:SH*, 52.13a-13b.

<sup>135</sup> *XCB*, 177.12a; *MHLZ*, pp. 31-32; *SHY:SH*, 55.17b-18a. Worth 112 to 373 grams of silver at 1077 prices.

<sup>136</sup> *MHLZ*, pp. 31-32. The maximum number of inner palace apartment complexes for empresses, concubines, princes and princesses was ten. Renzong, reportedly, could not bear to eat after learning of the cost of this banquet, which cost SK1.04 at 1077 prices.

<sup>137</sup> See *XCB*, 177.12a; *SHY:SH*, 55.17a-18a.

palace kitchens and state sacrifices.<sup>138</sup>

After 1006, the Inner Palace East Gate Bureau made most purchases for the inner court through requisitions it transmitted to the State Purchasing Agency.<sup>139</sup> And many, if not all, of these transactions used Left Treasury reserves.<sup>140</sup> Concern about the abuse of this privilege possibly motivated edicts in 1014, 1035 and 1052, which ordered the accountable officials to make sure that the palace really needed the supplies and that they were not already stored in one or another of the Forbidden City warehouses.<sup>141</sup> The purchasing agents also often were admonished to pay the guild merchants of the capital a fair market price for their wares.<sup>142</sup>

The state payroll included the salaries of many members of the emperor's personal staff and domestic help. The schedules of the Finance Commission listed the relative remuneration due the Department of Inner Palace Affairs' eunuch employees who held military titles and official rank. This agency was the formal bureaucracy of the inner court.<sup>143</sup> The Finance Commission diverted income from office lands (*zhitian*) assigned to the various circuit intendants to eunuchs serving outside the capital.<sup>144</sup> It also paid the wages of the 266 military workers who tended the Imperial Gardens.<sup>145</sup> Edicts issued in 1013 and 1043 indicate that the Left Treasury and the warehouses managed by the Finance Commission covered the cost of the administrative staff and employees of the many inner palace stockrooms and workshops, services provided by Buddhist and Taoist clergy (*e.g.*, fasts to avert calamity), travel expenses of imperial emissaries, special grants, severance pay for maidservants and concubines, payment for tribute horses, and the customary presents given to foreign ambassadors upon their departure from court.<sup>146</sup> Although the source of the wages for the palace maids (estimated at 300 by Taizong in 993)<sup>147</sup> is unclear, the total grants given to excess palace women returned to their

<sup>138</sup> *SHY:ZG*, 21.10a-14a.

<sup>139</sup> *SHY:SH*, 55.15a-17b.

<sup>140</sup> *SHY:SH*, 15.16b.

<sup>141</sup> *XCB*, 116.3a, 172.10a-10b; *SHY:SH*, 55.16b-17a, 17b.

<sup>142</sup> *XCB*, 172.10a-10b, 177.12a; *SHY:SH*, 55.16b-17a, 17a, 17b-18a.

<sup>143</sup> *SHY:ZG*, 57.1a-17a, 27a, 35b-36a.

<sup>144</sup> *XCB*, 177.2b.

<sup>145</sup> *SHY:FYU*, 3.10a-13a.

<sup>146</sup> *SHY:SH*, 51.22b, 24a-24b.

<sup>147</sup> *SHY:CR*, 7.77a. See *YLDD*, 20.478.2a-5a and Priscilla Ching Chung, *Palace Women in the Northern Sung*, 960-1126 (Leiden: E.J. Brill, 1981) for the organization of the inner palace women.



families was probably substantial.<sup>148</sup>

The division of responsibility between privy purse and state treasuries in financing daily operations of the inner court was far too intricate to permit any accurate estimate of their relative shares. The Imperial Kitchen (*Yuchu*) offers just one example of the complexities involved. An indeterminate amount of its food and fuel came from domestic tribute; chefs cooked meat from the Imperial Stockyards funded by the Finance commission; the Left Treasury subsidized the manufacture of its cooking oil and vinegar, and the state furnished the compensation for four supervisors and their staff of 1,069 chefs and chef's helpers.<sup>149</sup>

In addition to room and board, princes, princesses, aunts, sisters, empresses and ranking concubines received generous allowances.<sup>150</sup> The aunts, sisters and daughters of reigning emperors received monthly stipends of SK7.1 worth of cash at the beginning of the dynasty and twice this amount by the turn of the eleventh century.<sup>151</sup> Special allocations supplemented these salaries. A 1064 edict assigned annual public expense cash (*gongshi qian*) to Yingzong's younger sons.<sup>152</sup> Until Renzong abandoned the practice as superfluous in 1043, the Son of Heaven received an allowance of 1,200 strings a month.<sup>153</sup> The Left Treasury disbursed,<sup>154</sup> and the Inner Palace East Gate Bureau transferred, these funds to the inner palace.<sup>155</sup>

Because extant sources lack enough data to compute an accurate detailed estimate of the total budget of the inner palace, a completely reliable assessment of the relative amounts paid by the privy purse and the state treasury is also impossible. A report presented by the Staff Supervisor of the State Budget Office (*Duzhi panguan*), Xie Jiang, in 1034, however, is suggestive. According to Xie, the Forbidden City (*Jinzhong*) used 450,000 strings (SK24,437) of Finance Commission

<sup>148</sup> The emperor discharged 184, 200, 150, 236 and 180 maids and concubines respectively in 1015, 1033, 1047, 1060, 1064 and 1066 and an edict secularized an additional ninety-six palace nuns in 1064. *SHY:CR*, 7.77a-81a.

<sup>149</sup> *SHY:FYu*, 4.1a, 10a.

<sup>150</sup> *SHY:CK*, 57.38a, 40b; *SHY:DX*, 8.1a-1b.

<sup>151</sup> *SHY:DX*, 8.1a.

<sup>152</sup> 3,000, 2,000 and 1,500 (worth 239 grams of silver) respectively to each of Yingzong's younger sons--Ying, Jing and Jun. *XCB*, 202.3b-4a. When Shenzong succeeded to the throne (Yingzong's eldest son), he added 5,000 strings (SK184) to the amount required to support the palace of his grandfather, the Puwang. *SHY:ZG*, 57.48a.

<sup>153</sup> *QSKS*, houji, 64.5b; *YH*, 183.21a; *YLDD*, 12,399.25b.

<sup>154</sup> *SHY:CK*, 36.29a, 57.39a, 40b. The Finance Commission seems to have been responsible for all "public expense funds," e.g., *SHY:CK*, 20.3b.

<sup>155</sup> *SHY:ZG*, 36.28a-28b.

cash in 1033, and 250,000 more during the first quarter of 1034.<sup>156</sup> If accurate, in 1033 the state treasury supplied 24% of an estimated SK101,892 in palace expenses and a projection of Xie's first quarter estimate would raise this percentage to 53% in 1034.<sup>157</sup> The actual allocations may have been higher or lower depending on whether or not Xie's figures include monies expended for gifts to high officials, other costs of imperial patronage, salaries and allowances. Even so, they illustrate the scale, if not the proportion, of Finance Commission contributions to regular expenses of the inner court.

As the head of the imperial Zhao clan, the emperor was responsible for the support of his more distant kin; the largest share of the cost, however, was covered by state treasury disbursements. The Finance Commission provided the descendants of Taizu, Taizong and Weiwang with housing,<sup>158</sup> monthly stipends,<sup>159</sup> and food rations beginning at the age of five *sui*.<sup>160</sup> It also paid the 15,000 monthly expense cash allotted to the offices of the Court of Imperial Clan Affairs after 1016.<sup>161</sup> This burden became increasingly onerous. As early as 1036, the sheer number of the grandsons and great grandsons of the founders forced the Office of Imperial Clan Affairs to divide its responsibilities between two separate agencies.<sup>162</sup> By the 1070's, the rate of new entries into the Jade Registers (*yudie*) rose to a disturbing level--487 in 1075, 544 in 1076, 690 in 1077, and 870 in 1078 (annual rates of growth in increments of 11.7, 26.8 and 26.1 percent), while the death rate remained steady at fewer than 200 per year.<sup>163</sup>

By 1068, pensions allotted to members of the imperial clan came to 32% (70,000 strings) of the Finance Commission's monthly capital payroll. This figure did not include seasonal allocations of clothing, grants made on the occasion of state sacrifices, birthday gifts, dowries, brideprices, and funeral expenses.<sup>164</sup> For the immediate imperial family, at least, these latter costs could be quite high.

Birth, marriage and death were events in the life-cycle that required recognition commensurate with the lofty position of the emperor and his close relatives. The state treasury and privy purse shared the cost of these special occasions as they did the regular expenses of the royal establishment.

At the birth of an imperial child, the Inner Palace East Gate Bureau

<sup>156</sup> *XCB*, 114.21a-21b.

<sup>157</sup> For documentation for inner palace expenses, see footnote # 216.

<sup>158</sup> *JYZJ*, jia, 1.25b; *SHY:DX*, 4.15b.

<sup>159</sup> *SHY:DX*, 4.31b.

<sup>160</sup> At least after 1050. *XCB*, 168.4b.

<sup>161</sup> *XCB*, 209.12a; *SHY:ZG*, 20.3b.

<sup>162</sup> *SHY:DX*, 4.4a-4b.

<sup>163</sup> Zeng Gong, *Nanfeng xiansheng yuanfeng leigao* (SBBY), 31.1b-2a.

<sup>164</sup> *SHY:DX*, 4.21b.

requisitioned substantial sums of gold, silver, silk cloth and precious rarities from the Inner Palace Treasury and other royal treasure chests for gifts to the attending physician and his staff.<sup>165</sup> The betrothal of an imperial prince required payments.<sup>166</sup> The emperor gave prospective sons-in-law valuable presents as well.<sup>167</sup>

However, it was a change in reign that called for the most extravagant expenditures. The death of an emperor and the accession of his successor required a funeral, a tomb, the enthronement of the new ruler, investiture of a new empress and, frequently, an empress dowager. Extant sources provide a fairly good picture of the scale of total expenditures resulting from the demise of an emperor as well as the magnitude of privy purse and state treasury contributions.

The construction of an imperial tomb (shanling) clearly was a costly undertaking. Edicts issued at the time of Taizu's, Zhenzong's and Yingzong's funerals ordered the use of official resources so as not to increase the corvée and tax burden of the ordinary people.<sup>168</sup> Yingzong went so far as to require the various regional authorities to send 46,787 soldiers to erect Renzong's burial place in order to avoid troubling the local population with extraordinary exactions.<sup>169</sup> Yingzong's smaller tomb required only 35,000 soldiers in addition to the 4,000 stonemasons hired by circuit Fiscal Intendants at fair wages (hegu).<sup>170</sup> The money-payments needed for the mausoleums of Empress-dowager Zhang, Renzong and Yingzong amounted to at least the 300,000 strings of cash that the Finance Commission borrowed each time from the Inner Palace Treasury.<sup>171</sup>

At times, there were cost overruns. In 1063, the Finance Commissioner, Cai Xiang, reported that the total cost of Renzong's tomb had risen to over 500,000 strings of cash and piculs of grain and exceeded the allocated funds. He requested the diversion of salt vouchers allotted for the purchase of Shanxi border garrisons

<sup>165</sup>WLJS, 8.4b-8a.

<sup>166</sup>These included 13,000 ounces of silver, twenty sheep, and twenty bottles of liquor, to the family of the future bride. SHY:L, 53.18b-19a.

<sup>167</sup>Such as vessels of gold and silver totalling more than 2,200 and 19,500 ounces of each of the respective metals, 260 pounds of camphorated brick tea, 130 pounds of frankincense, 100 sheep, fifteen horses, large quantities of different textiles, and a nearly inexhaustible list of other expensive gifts. SHY:DX, 8.5a-7a. See also WLJS, 2.6b-9a.

<sup>168</sup>SHY:L, 29.2a, 23b, 47b.

<sup>169</sup>SHY:L, 29.37b. XCB, 209.3b and SHY:L, 29.49a-49b record 46,442 soldiers. XCB, 198.15b.

<sup>170</sup>XCB, 209.3b; SHY:L, 29.49a-49b.

<sup>171</sup>Worth SK11,027. QSKS, houji, 64.24b; XCB, 112.13a, 209.3b; SHY:ZG, 27.3b; SHY:L, 29.45b, 49b, 32.8a, 16a, 32A.5b.

military provisions to the site of the Song imperial cemetery at Yong'an xian.<sup>172</sup> In other instances, the size of the tomb necessitated the acquisition of additional land. In 1023, the authorities of Henan fu reported that Zhenzong's tumultuous encroached upon seventy-eight acres of farmland formerly owned by a certain Du Yan. The state paid one million cash for the real estate which had an assessed value of 700,000 cash.<sup>173</sup> The state treasury also partially reimbursed local offices for the money expended in escorting the funeral processions to the tombs.<sup>174</sup> At the time of Renzong's burial in 1063, Zhengzhou was granted an extra 500<sup>175</sup> and Luoyang 1,000 strings<sup>176</sup> of public expense money to help cover the added drain on the prefectural budgets. Each new tomb also entailed additional donations of land, money, purple robes and higher ordination quotas for the Yongding Zhaoxiao Chan temple which maintained the imperial cemetery.<sup>177</sup>

Mausoleum construction, travel and burial made up only a small segment of the total expenses incurred by a reign change. Gifts to members of the funeral party and awards ordered by the edict of grace issued upon the accession of the new emperor were the chief expenditures. The Inner Palace Treasury, alone, disbursed SK159,318 worth of cash, silk cloth and silver to assist in covering the cost of Renzong's funeral and the accompanying grants, including those made to circuit and capital armies. Yingzong based the whole cost of the funeral and the accompanying edict of grace upon the precedent established by Renzong in 1022. And this was probably the norm followed by other Northern Song emperors. The central government's contributions to the cost of the reign change amounted to SK434,256, nearly 15% of the total annual budget in 1063. The Inner Palace Treasury disbursed SK3,181 for the investiture of the emperor, huanghou and huang taihou. It spent another SK159,374 for the cost of funeral of Renzong and grants accompanying the edict of grace issued upon the accession of Yingzong. The Left Treasury provided SK11,027 for Renzong's mausoleum and another SK260,674 for army bonuses.<sup>178</sup>

It is difficult to determine the final differential costs of reign-change

<sup>172</sup>XCB, 198.15b-16a. See also SHY:L, 32.16a.

<sup>173</sup>SHY:L, 29.32b.

<sup>174</sup>These were located 175 miles west of Kaifeng and between Zhengzhou and Luoyang. The distances are based upon those in Wang Cun, *Yuanfeng jiuyu zhi* (1784 edition). This was the site of the burial place (*Yong'an ling*) of Taizu and Taizong's father, Zhaozu Di, and all eight Northern Song emperors from Taizu through Zhezong are buried here. Gu Zuyu, *Du shi fangyu jiyao* (Taipei: Xinxing shuju, 1976 photo offprint of 1879 edition), 48.29b.

<sup>175</sup>SHY:L, 29.38b-39a.

<sup>176</sup>SHY:L, 29.39b.

<sup>177</sup>SHY:L, 29.55b.

<sup>178</sup>SHY:L, 29.36b-37a; XCB, 198.4b-5a; SHY:ZG, 27.3b-4a; SHY:SH, 51.5a; SHY:HF, 2.13b, 26b; XCB, 112.1b.



expenditures shouldered by the privy purse, state treasury and regional fiscal authorities. The bulk of the immediate funds came from the Inner Palace Treasury, but the Finance Commission repaid a portion of the cost. Renzong and Yingzong, at least, treated the basic 300,000 strings used in tumultuous construction as a loan to the Finance Commission. Imperial benevolence forgave half, and the Neicang ku received the remaining 150,000 strings over an indeterminate period.<sup>179</sup> Local officials recruited and paid for the labor required for tomb construction. The Fiscal Intendant of Jingxi circuit had the responsibility for financing the annual visitations to the imperial graveyard.<sup>180</sup> Civil authorities also had an even greater, and growing financial obligation to support the public ceremonies of the imperial cult.

Where sumptuous funerals were family matters, the continued reaffirmation of the ritual significance of the institution of "emperorship" was a much more important aspect of supporting the dignity of the Chinese sovereign. The Finance Commission dispensed public funds to pay for the maintenance of the tombs of emperors of earlier dynasties. It carried the main burden of grants made at the time of the imperial ritual plowing (Jitian), the sacrifices to Heaven at Taishan and to Earth at Fenying performed by Zhenzong, and the periodic Suburban Sacrifices (Nanjiao) and Imperial Ancestral Hall (Mingtang) ceremonies.

The repair and care for the tombs of "paragon emperors" of former dynasties affirmed interdynastic continuity in the imperial system. Removing households from the local tax rolls and assigning them responsibility for the preservation of these burial places partly covered the expense.<sup>181</sup> The cost of the grants bestowed after Renzong's ritual plowing in 1033 apparently was too great for state treasury reserves, and the Finance Commissioner requested a loan from the Inner Palace Treasury. Although the emperor probably granted the ensuing award of SK54,304 worth of cash without expectation of repayment, there is no evidence that this became a common practice.<sup>182</sup> Privy purse warehouse stores or goods newly manufactured by inner palace workshops supplied most of the requisite ritual clothing and ceremonial paraphernalia used in the grand sacrifices to Heaven in 1008 and to Earth in 1011.<sup>183</sup> However, the accompanying bonuses to members of the imperial household, high officials, and members of the imperial procession to the sites of the ceremonies came from Finance Commission funds. The respective totals were SK450,719 and SK461,580 (more than 15 percent of total government expenditures in

both years).<sup>184</sup> And the estimated SK202,322 worth of back taxes remitted in the edict of grace Zhenzong issued after the sacrifice to Heaven primarily affected debts owed to the state treasury.<sup>185</sup> The transfer of the escalating costs of the Suburban Sacrifices and the sacrifices in the Imperial Ancestral Hall was of even greater significance.

With several notable exceptions, the early Song emperors performed the sacrifices to Heaven and Earth on an altar located in the southern suburbs of the imperial capital (Nanjiao) every three years.<sup>186</sup> The grants made after the ceremony were the largest expense associated with them. The founders apparently used privy purse funds to make these payments, but after Zhenzong's succession, at the latest, the state treasury assumed the full burden.<sup>187</sup> Since the Finance Commission conveyed its year-end surpluses to the Inner Palace Treasury, the added triennial expense was specially onerous. Finance Commissioner, Lin Te, borrowed SK23,130 worth of cash and cloth from the Neicang ku in 1013 in preparation for the sacrifices scheduled for 1014. His successor, Ma Yuanfang, used this precedent to request an Inner Palace Treasury loan of SK116,754 in 1016 to fund grants to the armies after the 1017 ceremony.<sup>188</sup>

A 1019 decision to reserve SK16,291 worth of cash a year from Neicang ku income to shift to the Left Treasury at the time of the Suburban Sacrifices partly ameliorated the problem, but the sum was woefully inadequate.<sup>189</sup> In 1005, the state treasury disbursed SK183,391 worth of cash, gold, silver and cloth for Nanjiao awards.<sup>190</sup> The emperor reduced grants to members of the imperial household in 1042.<sup>191</sup> Cai Xiang's detailed 1064 report shows that total costs fell to SK135,371 by the 1062 Mingtang ceremonies. In the same memorial, he lists SK133,797 worth of goods held in reserve for the 1065 Suburban sacrifices. Of this, the Monopoly

<sup>184</sup> The sources for estimating regular palace expenses are as follows: SHY:SH, 51.10b (birthday of huanghou), SHY:SH, 51.3a, 56.72a-74a (pay for non-bureaucratic members of the inner palace staff), SHY:FYu, 4.10a (supplies for the imperial kitchen), XNYL, 183.26b (New Year's bonus for inner palace staff), SHY:HF, 2.19a (birthday of the huang taihou), SHY:HF, 2.8b (huang taihou stipend), and Lou Yue, Gongkui ji (SBCK), 29.15a-16a (other consort expenses).

<sup>185</sup> XCB, 72.3b.

<sup>186</sup> It was irregularly scheduled under Taizu, replaced by the grand sacrifices to Heaven in 1008 and Earth in 1011, by the Imperial Ancestral Hall (Mingtang) ceremonies in 1050 and 1062, and omitted after the empress-dowager's death in 1033 (although there was a ritual plowing [Jitian] in this year). SCSS, juan 4-5.

<sup>187</sup> QSKS, houji, 64.23b.

<sup>188</sup> QSKS, houji, 64.23a-23b.

<sup>189</sup> XCB, 114.21b-22b; SHY:ZG, 27.8a-8b; SHY:SH, 51.3b-4a.

<sup>190</sup> XCB, 179.9a-10b; SCSS, juan 4-5.

<sup>191</sup> XCB, 136.4b, 161.12b-16a; SHY:DX, 4.6a.

<sup>179</sup> XCB, 200.7b; SHY:L, 29.45b.

<sup>180</sup> XCB, 116.7b.

<sup>181</sup> SHY:L, 38.1b-2b, 3b-4a.

<sup>182</sup> QSKS, houji, 64.4b-5a; XCB, 113.3b.

<sup>183</sup> E.g., SHY:ZG, 21.1b; SHY:SH, 51.2b-3a; YH, 183.20b.



Control Bureau stored SK44,106 in cash, which equals two year's worth of the SK22,053 annual privy purse contribution.<sup>192</sup> By 1064, the privy purse had managed to divest itself of at least fifty percent of the cost of the Grand Ceremonies of the State Cult.

Accumulated Neicang ku surpluses provided the emperor with discretionary funds which he partially expended on domestic patronage. On various designated occasions--the death of close relatives, participation in an imperial funeral, after state sacrifices, etc.--the Son of Heaven gave statutory gifts to high officials or to their families when they died.<sup>193</sup> Some portion of these grants came from privy purse stockrooms and treasure chests, but the state treasuries paid for most of the routine gifts.<sup>194</sup> The emperor, however, sometimes bestowed exceptional favor on specific individuals, their families or particular groups of officials.<sup>195</sup> For the most part, the Inner Palace Treasury apparently disbursed the funds required for these special demonstrations of imperial approval. For example, in 1009 Zhenzong withdrew five million cash from the Neicang ku in order to redeem the residence of his former chief minister, Lu Duan. He then gave the house to Duan's heir, Fan, so the whole family might live together.<sup>196</sup> The sole list of 'secret gifts,' no doubt drawn from Inner Palace Treasury funds, preserved in the Song Huiyao records SK347 worth of grants to members of Zhezong's State Council in 1097.<sup>197</sup> There must be many other unrecorded examples of secret presents.

Song emperors also used privy purse reserves to finance imperial charities. Liquor manufactured in the Ritual Wine Cellar supplied at least eight Taoist and

<sup>192</sup> SHY:SH, 51.24b-25a; Cai Xiang, Cai Zhonghui ji (Xunmin zhai woodblock edition, 1734), 22.17b-19b. Zhuang Jiyu, Jizu bian (CSJC), 'zhong,' p. 60 summarizes Cai Xiang's figures, but leaves out several items.

<sup>193</sup> SHY:L, 44.1a-12a.

<sup>194</sup> Sima Guang, Wenguo wenzheng Sima gong wenji (SBCK), 37.8a-9a.

<sup>195</sup> A few examples are: Upon the death Wang Jien's mother in 993, Taizong gave him 200 strings of cash, 100 bolts of silk cloth, twenty sheep and ten bottles of liquor (SHY:L, 44.13b); Renzong gave Special Drafting Official of the Secretariat (Zhizhigao) Chen Zhihui's mother fifty bolts of silk cloth and 3,320 liters each of rice and leaven when Zhihui passed away in 1033 and 50,000 cash, fifty bolts of silk cloth and 3,320 liters each of rice and leaven to family of the Executive Assistant in the Directorate of Construction (Jiangzuo jian cheng), Zhang Tangqing, after his death in 1037 (SHY:L, 44.15a).

<sup>196</sup> QSKS, houji, 64.22b.

<sup>197</sup> SHY:L, 62.91a. The recipients were Chief Councillor of State Zhang Dun, Director of the Bureau of Military Affairs, Zeng Bu, Executive of the Secretariat, Xu Jiang and Left Executive Assistant of the Department of Ministries, Cai Bian (Cai Jing's brother).

five Buddhist temples in Kaifeng.<sup>198</sup> In 1063, Yingzong noted that the Eastern and Western Poorhouses (Dongxi futian yuan), which served the needs of the old, sick, orphaned, childless and other unfortunates of an imperial capital populated by nearly a million people, had money and rice adequate to support only twenty-four subjects. The new emperor mandated the erection of Northern and Southern Futian yuan as well as the addition of fifty rooms to the existing buildings to house 300 people in each of the four institutions. He also ordered the Inner Palace Treasury to budget SK184 worth of cash a year to support the enterprise.<sup>199</sup>

The privy purse also partly funded imperial patronage of foreign rulers. The Finance Commission paid stipends to chieftains and their lieutenants who were close allies and held titular offices in the Chinese bureaucracy. One such was the Tibetan leader, Jiesiluo, who received an annual salary of 1,000 bolts of silk cloth and 3,250 pounds of tea in 1038.<sup>200</sup> On the other hand, the annual gifts determined by the exchange of oaths between the Song and Liao and Xixia were regularly budgeted expenditures of the Inner Palace Treasury--no doubt, in part because of the fiction that they were grants to members of the imperial family and in part on the grounds that they were extraordinary military expenses.<sup>201</sup>

The reception of tribute missions from other countries and tribal confederations was not only an opportunity for a demonstration of imperial patronage, but also a time for practical economic exchange. The supplementary gifts presented to the envoys and their rulers almost certainly came from the stockrooms and treasure chests of the inner palace.<sup>202</sup> At the same time, privy purse income included the tribute brought by these embassies (see above, pp. 28-9). While the privy purse, state treasury and local offices shared the payment for the commodities presented as tribute and their transport to the capital, on balance, the emperor came out ahead.

The emperor based his determination of the selection of return gifts upon a careful assessment of the value of the tribute. The Finance Commission in 1022 asked Kaifeng guild merchants to appraise the inventory of Annamese tribute.<sup>203</sup> In 1028, officials in charge of the State Workshops' Stockroom (Zuofang wuliao ku)

<sup>198</sup> SHY:SH, 52.2b-3a.

<sup>199</sup> SCSS, 15.5a; XCB, 199.17b-18a. The sum was subsequently increased to SK294 (8,000 strings of cash). For an estimate of the population of Kaifeng city at this time, see Robert M. Hartwell, "A Cycle of Economic Change in Imperial China: Coal and Iron in Northeast China, 750-1350," Journal of the Economic and Social History of the Orient, 10 (1967), pp. 125-127.

<sup>200</sup> XCB, 122.12b.

<sup>201</sup> XCB, 58.22b, 152.10a; YLDD, 12,400.9b; Yin Zhu, Henan xiansheng wenji (SBCK), 14.11a-11b.

<sup>202</sup> E.g., Rein and Saddle Warehouse. SHY:SH, 52.37b-41b.

<sup>203</sup> SHY:FYi, 4.31b-32a.

TABLE 3

Decennial Averages of Privy Purse Types of Disbursements, 960-1059

Decade	Defense		Price Control		Relief		Major Ceremonies		Patronage	
	SK	%	SK	%	SK	%	SK	%	SK	%
960-969	0	0.00	0	0.00	0	0.00	0	0.00	690	0.52
970-979	2,360	1.36	0	0.00	0	0.00	0	0.00	661	0.38
980-989	0	0.00	0	0.00	0	0.00	0	0.00	684	0.44
990-999	0	0.00	0	0.00	0	0.00	2,832	1.82	671	0.38
1000-1009	0	0.00	14,444	6.89	0	0.00	16,291	7.77	847	0.40
1010-1019	5,430	2.50	11,947	5.51	0	0.00	32,363	14.93	767	0.35
1020-1029	6,932	2.93	16,291	6.88	0	0.00	32,582	13.76	4,397	1.86
1030-1039	84,706	25.23	8,557	2.55	1,390	0.41	38,012	11.32	865	0.26
1040-1049	49,250	17.35	0	0.00	1,737	0.61	20,861	7.35	511	0.18
1050-1059	60,594	25.43	1,738	0.73	9,111	3.82	20,861	8.76	510	0.21
	State Subsidy		Payments Abroad		Reign Change		Palace Expenses		Total Privy Purse Expenses	
	SK	%	SK	%	SK	%	SK	%	SK	%
960-969	49,556	37.08	0	0.00	584	0.44	82,813	61.97	133,644	100.01
970-979	70,792	40.77	0	0.00	16,815	9.68	83,005	47.80	174,607	99.99
980-989	70,792	45.83	0	0.00	259	0.17	82,742	53.56	154,480	100.00
990-999	70,792	40.59	0	0.00	17,075	9.79	83,045	47.61	174,418	99.99
1000-1009	69,089	32.96	6,114	2.92	0	0.00	102,808	49.05	209,593	99.99
1010-1019	52,157	24.05	10,260	4.73	280	0.13	102,543	47.29	216,834	99.99
1020-1029	36,678	15.49	10,260	4.33	19,465	8.22	110,973	46.87	236,778	100.34
1030-1039	77,176	22.98	10,271	3.06	4,630	1.38	110,193	32.81	335,801	100.00
1040-1049	100,328	35.34	27,643	9.74	0	0.00	82,890	29.20	283,915	100.01
1050-1059	20,861	8.76	34,894	14.64	0	0.00	82,542	34.64	238,273	100.00

## Sources:

The documentation for Tables 1, 2, 4 and 5 for the privy purse is contained, for the most part, in the footnotes to the text. State income and expenditure sources are cited in Robert M. Hartwell, "Government Finance and the Regional Economies of China, Ca. 750-1200," a paper presented at the "Conference on Temporal and Spatial Trends and Cycles in Chinese Economic History, 1000-1980, the Rockefeller Conference and Study Center, Bellagio, Italy, August, 1984, partly sponsored by the SSRC-ACLS Joint Committee for the Study of Chinese Civilization. Most major center libraries have copies of the conference papers were. See also documentation for Tables 6-12. The following citations supplement those cited in the footnotes to text on disbursements. Palace construction, reign change, state sacrifices, and patronage: QSKS, houji, 64.4b-5a, 22b, 23b, 24b; XCB, 73.16a, 112.13a, 113.3b, 137.11b, 198.4b-5b, 209.3b; SHY:SH, 51.5a; SHY:L, 29.32b, 36b-37a, 49a, 32.5b, 8a, 32A.5b; SHY:ZG, 27.3b, 3b-4a. State subsidies: QSKS, houji, 64.4a, 22b-25a; XCB, 72.18b, 73.8b, 74.1b, 78.1a, 80.15a, 120.1b, 142.21a, 176.5b; YH, 183.20b; SHY:SH, 51.4a-4b; Fan Zhongyan, Fan Wenzhong gong ji (SBCK), 11.16a. Relief: See footnote to text # 255. Palace expenditures: See footnote to text # 216. Defense: These include both direct grants and loans or subsidies to the Finance commission for this purpose. QSKS,houji, 64.5a-5b, 22b, 24a-26a; XCB, 55.10b-11a, 106.13a,108.7b, 110.12b, 13a, 13b, 116.18b, 117.14b, 119.11b, 120.18b, 122.7b, 126.10b, 127.5a, 129.3b, 129.8a, 132.5b, 137.1a, 156.14a,

## Sources for Table 3 (cont.):

161.12b-16a, 168.3b, 169.4a, 12a, 172.9b, 173.1a, 175.5a, 176.14a, 181.8a, 11b, 184.5b, 194.5a, 195.3a-3b; YH, 183.19b-20a; SHY:SH, 51.4b; LDZY, 269.12a-14b; Fan Zhongyan, loc cit., 12.6a; Zhang Fangping, Luoguan ji (SKCSZB), 23.2b-5a.

performed a similar service,<sup>204</sup> and there are many other examples.<sup>205</sup> At times, the emperor granted repayment considerably higher than the estimated price of the tribute,<sup>206</sup> but, at others, he reduced the assessed value.<sup>207</sup> Even more strikingly, although the throne received the presents as privy purse income, the state treasury frequently, if not always, paid for these commodities.<sup>208</sup> Finally, the cost of transporting the embassies and the tribute they carried was at least partially born by local authorities who had jurisdiction over the routes they traveled.<sup>209</sup> The emperor, as in so many other cases, managed to maximize the financial advantages, and minimize the expense, of the tribute system.

Between 960 and 1069, Song rulers controlled the audit of their personal pocketbook and maximized income by enhancing the profitability of, and adding to, the sources of imperial revenue. They minimized expenses by maintaining or increasing the obligation of state and regional fiscal authorities to underwrite a large proportion of royal expenditures. The regularly budgeted payments by the privy purse were an amount allocated to palace consumption, Neicang ku disbursements for gifts to Liao and Xixia, an annual subvention of 600,000 strings of cash paid to the Finance Commission after 1020, support of the Kaifeng poorhouses after 1064, and unknown total of contributions to the religious institutions patronized by the imperial family. Despite periodic outlays for gifts to high officials, support of a change of reign, palace construction and state sacrifices, ample surpluses remained that the emperor used, at his option, to provide loans or subventions to cover state treasury deficits, relieve his subjects at times of catastrophe, and add to the funds of the regional armies or finance urgent military operations.

## B. Discretionary Expenditures of Privy Purse Surpluses:

## 1. Loans or Grants to the Finance Commission:

The table of organization of the early Song bureaucracy made the offices of finance directly accountable to the throne and independent from oversight by the chief ministers of state. This, in combination with privy purse control, was

<sup>204</sup> SHY:FYi, 4.32a.

<sup>205</sup> E.g., QSKS, houji, 64.20b; XCB, 90.11b; SHY:FYi, 4.15a; SHY:FYu, 21.21a-21b; SS, 8.15b.

<sup>206</sup> E.g., SHY:FYi, 7.25b; SHY:FYu, 21.23a.

<sup>207</sup> XCB, 285.2a; SHY:FYi, 4.16a.

<sup>208</sup> QSKS, houji, 64.22a; SHY:FYi, 7.18a.

<sup>209</sup> E.g., XCB, 87.9b-10a; SHY:FYi, 3.1b, 7.20b.



important in strengthening the exercise of imperial authority during the first five reigns of the dynasty. The Finance Commission received all communications from regional authorities that concerned economic matters,<sup>210</sup> and the head fiscal officers reported directly to the throne.<sup>211</sup> The emperor more and more frequently after the first two decades of Song rule selected his highest civil and military advisors from members of powerful professional bureaucratic elite families. Since these functionaries had kinship ties permeating the civil administration, this independent control over finance was vital to imperial power. Although the emperor recruited his Finance Commissioners and their staffs from the same families,<sup>212</sup> and such posts often preceded appointment to the council of state,<sup>213</sup> the success or failure of these officials in carrying out their duties became evermore dependent upon the imperial will. The emperor, through his direction of privy purse surpluses, could determine whether or not the Finance Commissioner would succeed or fail when he faced a budget deficit, which was the norm rather than the exception during the first century of the dynasty. Inner Palace Treasury loans and subventions disbursed to liquidate general shortages or to pay for particular needs eliminated real or potential shortfalls of state income below current expenses. Between 960 and 1060, extant sources record a total of SK6,496,591 in transfers as either subsidies or loans from the privy purse to the Finance Commission, and the actual figure may have been double that (see below, p. 61).

During the half century between 970 and 1020, the Finance Commission borrowed nearly two million silver-kilo worth of cash, silver and silk cloth from the Neicang ku in order to cover budget overruns. The state treasury had to appeal for imperial relief every single year during these decades despite apparent surpluses after 998. Zhenzong, alone, granted SK574,551 worth of Inner Palace Treasury cash as direct subventions (see Table 3). Source after source records long-run cancellation of debts resulting from loans initially granted on condition of eventual repayment.<sup>214</sup>

This became the cause of ever greater concern during the later years of Zhenzong's reign. When Li Shiheng accepted appointment as Finance Commissioner in 1019, the emperor dispensed SK108,60 worth of privy purse funds as an outright grant in order to assist regular state expenditures.<sup>215</sup> At year's end, he provided the Finance Commission with an annual subvention of SK32,582 worth of cash (600,000 strings) termed "annual reserve cash" (*niantui qian*) from Neicang ku income. At the

<sup>210</sup> XCB, 31.10a.

<sup>211</sup> XCB, 36.6b.

<sup>212</sup> Hartwell, "Transformations...", *loc. cit.*, pp. 405-416.

<sup>213</sup> Robert M. Hartwell, "Financial Expertise, Examinations, and the Formulation of Economic Policy in Northern Sung China," in John A. Harrison (ed.), *China: Enduring Scholarship* (Tucson, Arizona: University of Arizona Press, 1972), pp. 42-43.

<sup>214</sup> QSKS, houji, 64.3b-4a, 4b; LPJ, 1.10a-10b; SHY:SH, 51.1b-2a; YH, 183.19a-19b.

<sup>215</sup> QSKS, houji, 64.24a; Fan Zhongyan, *loc. cit.*, 11.16a.

same time, he forbid any further borrowing from the privy purse.<sup>216</sup> But the basic problem remained unresolved. As long as the emperor was able to seize sources of income originally meant for the Left Treasury, assign responsibility for imperial expenditures to the state fiscal bureaucracy, and transfer annual surpluses to the coffers of the Inner Palace Treasury, then any extraordinary expenditures would produce Finance Commission deficits.

A 1037 memorial from the superintendent of the Inner Palace Treasury reported that the Finance Commission had borrowed more than SK319,250 worth of cloth and

TABLE 4  
Agency Origins of Emperor's Total Disbursements,  
Decennial Averages, 960-1059

Decade	Dianzhai Wu Disbursements		Monopoly Control Bureau Disbursement		Privy Purse Disbursements		Emperor's Total Disbursements	
	SK	%	SK	%	SK	%	SK	%
960-969	0	0.00	0	0.00	133,644	100.00	133,644	100.00
970-979	0	0.00	0	0.00	173,637	100.00	173,637	100.00
980-989	0	0.00	0	0.00	154,480	100.00	154,480	100.00
990-999	0	0.00	0	0.00	174,418	100.00	174,418	100.00
1000-1009	8	0.00	0	0.00	209,593	100.00	209,601	100.00
1010-1019	39	0.02	0	0.00	216,834	99.98	216,873	100.00
1020-1029	39	0.01	160,282	40.68	236,778	59.31	397,899	100.00
1030-1039	39	0.01	155,666	31.67	335,801	68.32	491,506	100.00
1040-1049	25	0.01	50,414	15.08	283,915	84.91	334,354	100.00
1050-1059	25	0.01	0	0.00	238,273	99.99	238,298	100.00

money over the preceding four years. In response, Renzong reiterated the 1019 edict prohibiting credit.<sup>217</sup> During the same period, the emperor withdrew funds and materials from other inner palace treasuries to make outright grants to the public purse. In 1033, he took SK54,304 worth of cash from the reserves of the Longtu Pavillion and Yanfu Palace to pay for the gifts bestowed after the ritual plowing.<sup>218</sup> Two years later he released pearls stored in the Yisheng Palace to assist general state expenses.<sup>219</sup>

After 1019, the throne restricted most privy purse loans and subventions to distinct projects and increasingly bypassed the Finance commission altogether by making direct grants to immediately responsible agencies. This was probably true of the loans made between 1032 and 1036 and the several million strings of cash borrowed by Finance Commissioner, Yao Zhongsun, during the Xixia wars. His

<sup>216</sup> QSKS, houji, 64.4b; XCB, 120.1b; SHY:SH, 51.3a-4a; YH, 183.20b.

<sup>217</sup> XCB, 152.10a.

<sup>218</sup> QSKS, houji, 64.4b-5a; XCB, 113.3b.

<sup>219</sup> QSKS, houji, 64.4b-5a; XCB, 113.3b.



successor, Wang Yaochen, repaid the latter loans before he left office in 1046.<sup>220</sup> Times of crisis—flood, drought, crop failure and war—occasioned most special allocation of privy purse funds.

## 2. Relief Payments:

Between 1007 and 1062, the Inner Palace Treasury disbursed at least SK1,238,524 worth of cash, silver and silk cloth either through loans or subsidies to the Finance Commission or direct grants to furnish relief.<sup>221</sup> These expenditures included assistance for victims of droughts or locust plagues,<sup>222</sup> floods<sup>223</sup> and famines,<sup>224</sup> support of war refugees and the families of slain warriors,<sup>225</sup> the distribution of food to landless vagrants,<sup>226</sup> and purchase of grain or cloth in order to maintain prices at times of depressed markets.<sup>227</sup> In 1044, even the Treasury of Imperial Apartments contributed 1,455 kilo of silver to help buy wheat for distribution to the starving people of Shanxi.<sup>228</sup>

At times, relief measures allowed for direct payments to the affected populace. The emperor also often replaced regular state revenues with privy purse reserves to reduce the tax burden in stricken localities. The central government's portion of Jingdong circuit's annual tax quota of silk cloth in 1033 was replaced by 200,000 bolts of Neicang ku reserves to spare the famine victims of the region.<sup>229</sup> The Inner Palace Treasury supplied another 200,000 bolts in 1034 to deal with a similar situation in Huainan circuit.<sup>230</sup> Other allocations to the South China Intendant of Exchange in 1034,<sup>231</sup> and to Hebei circuit authorities in 1051<sup>232</sup>

<sup>220</sup> XCB, 158.1b; Ouyang Xiu, Ouyang wenzhong ji (SBBY), 32.2a-2b.

<sup>221</sup> Table 3 only includes direct grants for relief. Complete documentation for both direct grants and loans or subsidies to the Finance Commission for this specific purpose are: QSKS, houji, 64.4a, 5b, 23a-23b, 24b, 25a, 26a; XCB, 86.4b-5a, 114.3a, 12a, 13b, 19a, 131.21a, 183.6a, 197.14b; YH, 183.20a; SHY:SH, 53.8a.

<sup>222</sup> QSKS, houji, 64.23b-24a.

<sup>223</sup> QSKS, houji, 64.5b; XCB, 113.14a.

<sup>224</sup> QSKS, houji, 64.24b; XCB, 113.14a; Ouyang Xiu, loc. cit., 104.1b.

<sup>225</sup> QSKS, houji, 64.25a; XCB, 131.21a, 138.6b.

<sup>226</sup> XCB, 165.14a.

<sup>227</sup> QSKS, houji, 64.4b, 23a-23b; XCB, 86.4b-5a.

<sup>228</sup> XCB, 146.8b.

<sup>229</sup> QSKS, houji, 64.24b; XCB, 113.14a.

<sup>230</sup> QSKS, houji, 64.5a, 24b; XCB, 114.3a.

<sup>231</sup> QSKS, houji, 64.24b; XCB, 114.12a.

<sup>232</sup> QSKS, houji, 64.5b; XCB, 169.12a.

relieved taxpayers in areas suffering crop failures from their obligation to supply military provisions. The most important use for Neicang ku surpluses, by far, was the emergency funding of military expenses.

## 3. National Defense Expenditures:

Taizu and Taizong had established the Inner Palace Treasury as a war chest (see above, p. 22). Both succeeding emperors, and their advisors, continued to view the privy purse primarily as a source of funds to supplement the military payroll during war and to assist national and regional fiscal authorities when they had difficulty supplying frontier armies during periods of peace. The throne wielded the financial balance of power over the cost of national defense.

The emperor nearly always used Inner Palace Treasury income for the customary rewards granted to victorious troops. Taizong withdrew SK23,598 in cash from the Neicang ku in 979 in order to grant bonuses to the conquerors of the splinter kingdom of Northern Han.<sup>233</sup> Renzong granted SK34,740 worth of cloth apiece to the Righteous Braves (Yiyong bing) and Stout Archers (Gongnu jian) militiamen of Hebei for their efforts in mobilizing against a threatened Khitan invasion in 1042.<sup>234</sup> In 1046, he added 1,000 (SK35) extra strings of cash a year to the Jinghu Nan circuit Fiscal Intendant's public expense money to provide feasts for the soldiers fighting rebellious Man tribesmen.<sup>235</sup> The total increment in state expenditures during wartime was considerable, and a large portion of the added burden fell upon the privy purse. The mid-eleventh century war with the Tangut Xixia is illustrative.

Between Yuanhao's initial attack on Song territory in 1034,<sup>236</sup> and the exchange of oaths that ended fighting in 1044,<sup>237</sup> the privy purse expended nearly SK1,191,000 in cash, cloth, and silver in order to augment state and regional sources of income.<sup>238</sup> The additional money paid the regular salaries of the 400,000 recruits in the 860 battalions formed after 1034.<sup>239</sup> It also paid for their victory bonuses, food for them and their horses, and the manufacture of their weapons.<sup>240</sup>

<sup>233</sup> Fan Zhongyan, loc. cit., 12.6b; Peng Baichuan, Taiping zhi ji tonglei (Taipei: Chengwen chupan she, 1966 photo offprint of a Song manuscript), 2.38b-39b.

<sup>234</sup> QSKS, houji, 64.25b; XCB, 137.1a; Ye Longli, Qidan guozhi (Taipei: Guangwen shuju, 1968), pp. 71-74.

<sup>235</sup> XCB, 158.3b. These were probably Finance Commission funds.

<sup>236</sup> Wu Guangcheng, Xi Xia shushi (Taipei: Guangwen shuju, 1968), 11.13b-14a.

<sup>237</sup> XCB, 152.10a.

<sup>238</sup> Documentation included in the sources for Table 3.

<sup>239</sup> XCB, 161.12b-16a; LDZY, 269.12a-14b; Zhang Fangping, loc. cit., 23.5a-8a.

<sup>240</sup> In 1034, Renzong authorized the disbursement of SK11,404 worth of Neicang ku cash to finance banquets for the imperial armed forces (SHY:SH, 51.4a-4b). He withdrew more money at the time of the Suburban Sacrifices in 1041 in order to make

In addition to the SK69,480 worth of silk cloth granted to the Righteous Braves and Stout Archers of Hebei cited above, Renzong transferred 75,264 kilo of silver from the Neicang ku to the Finance Commission in 1042 to help finance the war with the Tangut. Zhang Fangping assessed the total privy purse outlay of cash, silver and cloth used to support military operations during that year at SK417,217 worth of cash; the emperor expended an equal amount for the same purpose in 1043.<sup>241</sup> He shifted additional sums from the Inner Palace Treasury to regional authorities to purchase provisions for the border armies--both to support the fighting troops as well as to supply those defending against possible Khitan attack--during hostilities with the Tangut. Between 1035 and 1040, Renzong drew SK205,873 worth of silver, cash and silk cloth from Neicang ku reserves to buy food and fodder for the armies of Hebei, Hedong and Shanxi circuits.<sup>242</sup> Because maintenance of a large peacetime army was also often beyond the capabilities of the state treasury, the emperor did not limit privy purse support of national defense to wartime.

The Finance Commission and regional fiscal authorities ordinarily paid for the periodic banquets and rewards granted to the regular army.<sup>243</sup> But in 1050, the Inner Palace Treasury distributed SK17,365 worth of silk cloth to Hebei, Shanxi and Hedong as a special bonus to the troops--possibly because of their success in keeping the peace along the northern frontiers during the preceding five years.<sup>244</sup> At times of shortages in circuit reserves or when grain prices were particularly low, the emperor might send Neicang ku funds to the Fiscal Intendants so they could purchase supplies for border garrisons.<sup>245</sup> Sometimes he required repayment. For example, in 1054, Hebei authorities had insufficient stores of currency and cloth to pay the grain merchants who supplied the soldiers stationed there. Renzong allocated Inner Palace Treasury holdings of SK10,430 in cash and SK17,365 in silk cloth to make up the shortage. He also ordered the Finance Commission to reimburse the silk cloth within three years and that the cash be deducted automatically, at an annual rate of SK3,477, from the "annual reserve cash" the Neicang ku had deposited in the Left Treasury each year since 1019.<sup>246</sup> During the peacetime years of 1004-1031 and 1050-1061, the Inner Palace Treasury financed the purchase of

supplementary grants to the archers (Gongjian shou) of the militia and the soldiers of the Guardian Braves division (Baoyi jun) of the imperial guard (XCB, 134.12a).

<sup>241</sup>XCB, 161.12b-16a; LDZY, 269.12a-12b; Zhang Fangping, loc. cit., 23.2b-5a.

<sup>242</sup>Documentation is included in the sources for Table 3.

<sup>243</sup>E.g., until 1034, Chuzhou, Shucheng xian provided four tons of tea each year for army banquets. XCB, 115.16b.

<sup>244</sup>QSKS, houji, 64.5b; XCB, 168.3b.

<sup>245</sup>QSKS, houji, 64.22b; XCB, 55.10b-11a, 169.4a, 195.3a-3b.

<sup>246</sup>XCB, 176.5b.

circuit provisions at least twenty-one times.<sup>247</sup>

On occasion, other privy purse treasuries contributed to national defense. In 1005, the Import Warehouse sold its spices, perfumes and medicines in order to obtain supplies for the frontier army camps.<sup>248</sup> Renzong, in 1039, gave the Finance Commission pearls worth SK16,291 from palace treasure boxes to assist the war effort.<sup>249</sup> In the following year, he freed more pearls to buy army horses.<sup>250</sup> And in 1068, Shenzong withdrew 33,436,569 pearls of various sizes and quality from the Treasury of the Imperial Apartments and sent them to the four northern state-controlled border markets (Juechang) to trade for cavalry mounts.<sup>251</sup> Privy purse involvement in the purchase of military supplies grew progressively as did its role in the price control measures that hitherto had been a prerogative of the state treasury.

#### 4. The Privy Purse and Price Control:

In 1006, Zhenzong decreed that all prefectures retain a portion of the tax money remittances to the capital treasuries (shanggong qian) to underwrite the ever-normal granary (changping cang) system, which he placed under the control of the Court of Agricultural Supervision (Sinong si), thereby deliberately separating it from the Finance Commission administration. He ordered the Sinong si to oversee the purchase of cheap grain at harvest-time and its sale when commodity prices rose above predetermined levels.<sup>252</sup> Although the expectation was that the ever-normal granaries would be self-supporting, by the late 1050's and early 1060's the privy purse began to supplement Sinong si funds. In 1058, Renzong used Inner Palace Treasury money to buy changping grain.<sup>253</sup> Four years later he ordered the Neicang ku and Finance Commission to expend a total of SK34,768 worth of cash for the

<sup>247</sup>Documentation is included in the sources for Table 3. An early example is when Taizu used privy purse money to recruit and train sailors and finance the construction of warships in 963, thereby laying the foundation for the subsequent development of a powerful Song navy (XCB, 4.7b). Another is when Renzong earmarked SK6,946 worth of Inner Palace Treasury silk cloth in 1045 for use in the purchase of warhorses in Fuzhou and Kelan jun (XCB, 156.4a).

<sup>248</sup>QSKS, houji, 64.21b.

<sup>249</sup>QSKS, houji, 64.5a; XCB, 125.1b; YH, 183.22b.

<sup>250</sup>XCB, 126.8b.

<sup>251</sup>QSKS, houji, 64.26b has ten million in the 6th month and QSKS, houji, 64.5b cites XCB and records 33,400,000 pearls in the tenth month. This section of XCB is no longer extant. SHY:ZG, 27.5a and SHY:SH, 52.7a-7b have 23,436,569 in the tenth month. See also YH, 183.22b.

<sup>252</sup>SHY:ZG, 26.1b-2a; SHY:SH, 53.6a.

<sup>253</sup>YH, 183.20b.



procurement of grain to fill the granaries as insurance against bad harvests.<sup>254</sup> Zhenzong also employed privy purse reserves to provide initial funding for the "advanced purchase of cloth" (yumai juan or hemai) system. Initially designed to control cloth prices, it quickly became another source of privy purse income.<sup>255</sup>

The emperor from time to time even involved himself in marketing paper instruments of exchange. When the Finance Commissioner, in 1016, reported that he lacked enough funds to redeem state promissory notes or "flying money" (feiqian) in the hands of prefectural merchants, Zhenzong released SK10,861 worth of Inner Palace Treasury cash to make up the difference.<sup>256</sup> Almost a half century later, Renzong made available SK69,536 worth of Neicang ku cash available to finance a eunuch scheme to purchase military provision vouchers (jiaoyin) at a forty percent discount in Hebei and then resell them at a higher price in order to realize a potential profit of SK17,384. Although the project was later scrapped, its intention was clear.<sup>257</sup>

#### Policy Debate: The Privy Purse Versus the State Treasury:

By 1069, the throne totally controlled privy purse revenues through its eunuch managers and accountants. In combination with returns from the Monopoly Control Bureau and the Capital Rental Agency, the emperor supervised the receipt and expenditure of nearly 23% of total government income. Although this situation was clearly contrary to the general interests of the state financial bureaucracy, there were surprisingly few criticisms, most of which were quite mild and nearly always ineffective.

There was uniform praise of the wisdom of the dynastic founders for devising the Reserve Treasury and its Inner Palace successor as a system of war chests and stores of reserve funds to meet emergencies.<sup>258</sup> Between 960 and 1069, the main issues debated concerned the status of loans to the Finance Commission, misuse of palace treasury funds, and economy in their expenditure. It was only toward the end of Renzong's reign that critics raised serious questions about the independence of privy purse administration. The few conflicts concerning the broad policies affecting the sources of imperial income generally were resolved in the emperor's favor.

The Son of Heaven's chief ministers now and again expressed doubts about the propriety of requiring the Finance Commission to repay loans contracted from the Neicang ku to meet national emergencies. Their primary focus, however, was on setting limits to state borrowing and preventing defaults. When Zhenzong suggested a privy purse loan to the Finance Commission in 1017 to relieve victims of a drought and plague of locusts, his chief minister, Li Di, reproached him by saying:

"There should be no distinction between the inner and outer courts

<sup>254</sup> XCB, 197.14b.

<sup>255</sup> QSKS, houji, 64.23a-23b; XCB, 86.4b-5a.

<sup>256</sup> QSKS, houji, 64.23b.

<sup>257</sup> The year was 1054. XCB, 176.19a-19b; SHY:SH, 51.4b-5b.

<sup>258</sup> QSKS, houji, 64.4a, 4b, 5b; SHY:SH, 51.1b-2a; YH, 183.19a-19b.

with regard to the financial matters of the empire. If you want to make a grant to the Finance Commission, why must you call it a loan?"<sup>259</sup>

And the Finance Commissioner, Tian Kuang, expressed similar sentiments in 1068.<sup>260</sup> But there is little indication that admonitions that privy purse balances should be given, rather than loaned, to the state treasury moved either Zhenzong or his successors.<sup>261</sup>

Tian Xi's gentle yet successful admonition of Taizong's failure to disburse privy purse funds to reward the troops that had taken Taiyuan from the Northern Han kingdom because Fanyang had not yet fallen is the only extant account of an official questioning the way in which the emperor used his personal wealth during the first three reigns of the dynasty.<sup>262</sup> During the financial crisis generated by the Tangut wars in the 1040's, some officials expressed concern that the emperor was using privy purse funds in ways not intended by the founders. In 1042, Yin Zhu memorialized that Renzong was dissipating the surpluses Taizu and Taizong had accumulated by making excessive grants to his concubines, imperial favorites and high officials.<sup>263</sup> The following year Han Qi and Sun Fu both reaffirmed the understanding that the chief function of the palace treasuries was to furnish emergency funds during times of foreign wars or domestic disaster. Han Qi, an Assisting Military Councillor of State, noted that Taizu and Taizong had established the Neicang ku in order to prepare for the expenses caused by war, flood and drought, not for the private use of the emperor. He said that it was suitable during these times of military action for the throne to dispense its stores of monies and silk cloth so as to relieve the masses from the burden of

<sup>259</sup> QSKS, houji, 64.23b-24b.

<sup>260</sup> LDZY, 265.1a-2a.

<sup>261</sup> For example, in 1015, the eunuch supervisor of the Neicang ku, Liu Chenggui, displayed uneasiness over Finance Commission diversion of gold, silver and prefectural tribute to the Left Treasury. He also noted its failure to reimburse the substantial gold, silver and silk cloth borrowed from the Inner Palace Treasury. Zhenzong ordered the Commissioner immediately to devise plans that would expedite the return of these funds to the privy purse (QSKS, houji, 64.23a; SHY:SH, 51.3a). The Neicang ku subvention of 600,000 strings of "annual reserve cash" granted to the Finance Commission in 1019 was mandated to preclude further borrowing by state authorities (SHY:SH, 51.3b-4a). It was reaffirmed in 1037 (YH, 183.20b), and the emperor considered Finance Minister Wang Yaochen's ability to pay back the privy purse loans contracted during the Xixia wars to be the major achievement of his tenure in office (XCB, 32.2a-2b; Ouyang Xiu, loc. cit., 32.2a-2b).

<sup>262</sup> Fan Zhongyan, loc. cit., 12.6a.

<sup>263</sup> Yin Zhu, loc. cit., 18.4a-4b.



supporting the war.<sup>264</sup> Using even stronger words, Sun Fu first remarked that Taizu and Taizong had accumulated surpluses for the state in anticipation of unusual expenses and after observing that in recent years large quantities of materials had entered the Jingfu Palace Treasury for the private expenses of the inner court, he argued that this treasury had become the Song equivalent to the Qionglin and Daying treasuries of Tang, which were merely sources of money to support the extravagances of the imperial household.<sup>265</sup> In 1049, Finance Commissioner, Ye Qingchen, complained that the emperor chiefly used the hoards of the privy purse for his private pleasures rather than as reserves for emergencies as had been the case in earlier reigns.<sup>266</sup> The Finance Commissioner, Tian Kuang, expressed similar concerns in 1068 by again drawing comparisons with the Qionglin and Daying treasure houses.<sup>267</sup>

TABLE 5  
Summary of the Song State Budget, Decennial Averages, 960-1059

Decade	Emperor Total Income +Transfers		Emperor Total Disbursements		Emperor Surplus/Deficit	Total Finance Comm. Income +Transfers		Total Finance Commission Disbursements	
	SK	%	SK	%		SK	%	SK	%
960-969	88,867	11.79	133,644	8.44	-44,777	664,897	88.21	1,449,014	91.56
970-979	88,127	11.70	173,637	10.54	-85,510	664,897	88.30	1,473,708	89.46
980-989	154,353	12.37	154,480	9.63	-127	1,093,132	87.63	1,449,015	90.37
990-999	171,074	11.22	174,418	9.17	-3,344	1,354,327	88.78	1,727,809	90.83
1000-1009	274,793	9.97	209,601	8.13	65,192	2,482,150	90.03	2,368,394	91.87
1010-1019	299,706	10.75	216,873	8.24	82,833	2,488,217	89.25	2,415,686	91.76
1020-1029	561,777	18.23	397,899	16.66	163,878	2,520,063	81.77	1,990,294	83.34
1030-1039	591,196	19.00	491,506	20.02	99,690	2,520,425	81.00	1,963,287	79.98
1040-1049	686,441	27.41	334,354	11.90	352,087	1,817,900	72.59	2,474,422	88.10
1050-1059	860,981	22.96	238,298	8.83	622,683	2,888,518	77.04	2,461,126	91.17
	Finance Commission Sur/Def		Total Government Income			Total Government Disbursements		Government Surplus/Deficit	
	SK		SK	%		SK			
960-969	-784,117		753,764	100.00		1,582,658	100.00	-828,894	
970-979	-808,811		753,024	100.00		1,647,345	100.00	-894,321	
980-989	-355,883		1,247,485	100.00		1,603,495	100.00	-356,010	
990-999	-373,482		1,525,401	100.00		1,902,227	100.00	-376,826	
1000-1009	-113,756		2,756,943	100.00		2,577,995	100.00	178,948	
1010-1019	72,531		2,787,923	100.00		2,632,559	100.00	155,364	
1020-1029	529,769		3,081,840	100.00		2,388,193	100.00	693,647	
1030-1039	557,138		3,111,621	100.00		2,454,793	100.00	656,828	
1040-1049	-656,522		2,504,341	100.00		2,808,776	100.00	-304,435	
1050-1059	427,392		3,749,499	100.00		2,699,424	100.00	1,050,075	

<sup>264</sup> QSKS, houji, 64.5b.

<sup>265</sup> QSKS, houji, 64.25a-25b.

<sup>266</sup> XCB, 166.9a.

<sup>267</sup> LDZY, 265.1a-2a.

There were few other complaints. In 1055, the investigating censor, Zhao Bian, opposed a planned sale of the Treasury of the Imperial Apartments' pearls, rhinoceros horn and jade.<sup>268</sup> And several years later in, 1061, another investigating censor, Fu Yaoyu, impeached the eunuch in charge of the Neicang ku for secretly taking pearls and giving them to palace women. Fu based his charges on the grounds that the founders established the Inner Palace Treasury to prepare for extraordinary state expenditures.<sup>269</sup> The censor, Lu Hui, made similar accusations against the eunuch, Ren Shouzhong, during 1064.<sup>270</sup>

Economy in the use of privy purse monies was the main concern of other memorialists. In 1047, Zhang Fangping in his capacity as Finance Commissioner fretted that Inner Palace Treasury funds would be insufficient to cover future crises because of the large outlays made in previous years to help defray the cost of the Tangut wars.<sup>271</sup> The Executive Censor, Yu Zhouxun, in 1048,<sup>272</sup> and the Assistant Finance Commissioner in charge of the Census (Hubu fushi), Bao Cheng, in 1049,<sup>273</sup> uttered remarks along the same lines. In 1062, Sima Guang pleaded for frugality in palace expenditures by noting the excessive stipends allotted to imperial princesses and that grants to the emperor's consorts and relatives were nearly ten times greater than they had been in earlier times.<sup>274</sup> Five years later, he declined awards for his participation in the funeral of Yingzong and requested that all officials refuse the customary gifts bestowed after the next year's Suburban Sacrifices. Otherwise, he argued, the costs of two imperial funerals and two major sacrifices within the space of five years would leave the Left Treasury, Inner Palace Treasury and the Treasury of the Imperial Apartments all without funds.<sup>275</sup> The critics, in all the examples cited so far, limited their concern to whether or not the system was working as designed, not the system itself. The latter course of action was clearly unwise.

During 1034, the Staff Supervisor of the Office of Budget, Xie Jiang, proposed that the empire's mints send their total output to the Finance Commission rather than to the Neicang ku. He also suggested a careful audit of palace requisitions, and that the Secretariat (Zhongshu) and Bureau of Military Affairs (Shumi yuan),

<sup>268</sup> JCZY, 107.1a-1b; LDZY, 264.13a-13b.

<sup>269</sup> JCZY, 107.1b.

<sup>270</sup> QSKS, houji, 64.2a; JCZY, 107.1b-2a.

<sup>271</sup> XCB, 161.12b-16a; Zhang Fangping, loc. cit., 23.2b-5a.

<sup>272</sup> XCB, 163.13b-14b.

<sup>273</sup> XCB, 167.19a-20a.

<sup>274</sup> Sima Guang, loc. cit., 23.9a-10a; QSKS, houji, 64.26a.

<sup>275</sup> XCB, 209.1b-3a; Sima Guang, loc. cit., 37.7b, 81-8b, 39.3b-5a.

rather the inner court, should make such requests.<sup>276</sup> This recommendation marked the end of his career in financial administration.<sup>277</sup> An *ad hoc* committee established in 1050 to cooperate in the preparation of a report on the annual income and expenditures of the empire included the eunuch, Wang Souzhong, whose appointment, no doubt, was intended to protect both the interests and confidentiality of the privy purse.<sup>278</sup> And in 1054 the Finance Commissioner, Yang Cha, resigned under pressure and accepted a temple sinecure because the eunuch, Yang Yongde, had defamed him before the emperor. According to the policy critic, Fan Zhen, the eunuch's opposition to Yang arose from the latter's criticism of such things as Imperial Wardrobe management, Import Warehouse marketing practices and the proposed Inner Palace Treasury purchase of military provision vouchers,<sup>279</sup> reluctantly abandoned a month earlier.<sup>280</sup>

When the censor, Lu Hui, noted in his impeachment of Ren Shouzhong that no outer court officials were informed about monies managed by the palace treasuries, he merely proposed better accounting of income and disbursements to prevent eunuch corruption.<sup>281</sup> Sima Guang, alone, in 1062 suggested the assignment of the supervision of all treasuries to the Finance Commission.<sup>282</sup> But it was a futile request. Su Zhe, in his preface to the *State Budget of the Yuanyou Period (1086-1093)* (*Yuanyou kuaiji lu*) noted that the Finance Commission did not manage the Inner Palace Treasury previously and therefore the *Kuaiji lu* did not include its accounts.<sup>283</sup>

By 1069, the foundations had been laid for every significant future development in the relationship between the emperor's privy purse and the state fiscal bureaucracy. Between 1069 and the end of the Northern Song, the chief changes were a marked increase in imperial involvement in, and financing of, fiscal innovations and a reorganization of the civil bureaucracy that created three separate lines of responsibility for finance—1) the chief councilors of state, 2) the bureaus of finance under the Department of Ministries, and 3) the emperor's private treasuries. During the Southern Song, the most important trend, by far, was the localization of fiscal authority—particularly in the hands of the quartermasters of the regional military commands.

<sup>276</sup>XCB, 114.21a-21b.

<sup>277</sup>Ouyang Xiu, *loc. cit.*, 26.2b-3b; Wang Anshi, *Linchuan xiansheng wenji* (Beijing: Zhonghua shuju, 1959), 90.927.

<sup>278</sup>XCB, 168.1b-2a.

<sup>279</sup>XCB, 177.1a.

<sup>280</sup>XCB, 176.19a-19b; SHY:SH, 51.4b-5a.

<sup>281</sup>QSKS, houji, 64.26a; JCZY, 107.1b-2b.

<sup>282</sup>QSKS, houji, 64.26a; Sima Guang, *loc. cit.*, 23.9a-10a.

<sup>283</sup>SCSS, 15.7b-10b.

### III. INNOVATION, 1069-1126

During the first century of the dynasty, Song emperors enlarged their income, reduced their accountability for the imperial household budget, used the surpluses to prop up state finances at times of deficits, provide relief during years of catastrophe, wield the financial balance of power over military operations, and finance price-control policies. The century-long positive balance of privy purse reserves was virtually the same as aggregated Finance Commission deficits by the end of 1059. This suggests that unrecorded transfers from the Neicang ku to the Left Treasury nearly equaled those reported in our sources.<sup>284</sup> However, government finances turned the corner by 1060. Surpluses accumulated during the 1060's amounted to SK9,548,562 (emperor = 5,020,520, Finance Commission = 4,380,340, Court of Agricultural Supervision = 147,020). This capital was adequate to cover, and consistent with, a deficit of SK7,694,811 in the decade of the 1070's, nearly all of which resulted from disbursements used to fund the new economic policies. The precedents were now set and financial reserves set aside for privy purse funding of nearly every new fiscal measure adopted during Shenzong's reign (1068-1085)—e.g. the "green sprout loans" (*qingmiao qian* or *changping xinfu*), the militia (*baojia*), and the state trading system (*shiyi fa*). At the same time, the section of the *Zhou Li* which asserted that control over state finances belonged in the hands of the prime minister (*zai*) provided the ideological legitimization for the governmental reorganization in the 1080's which materially reduced the emperor's, and increased the State Council's, especially the Chief Minister's, personal control over the surpluses generated by these measures.<sup>285</sup>

#### A. The New Policies (*Xinfu*):

The state 'green sprout loans to farmers' of 1069, the *baojia* militia system of 1070, the hired-service system (*mianyi fa*) of 1071, and the state trade administration (*Shiyi si*) of 1072 were the chief revenue-generating measures of the 'new policies' era (1069-1085).<sup>286</sup> The Court of Agricultural Supervision managed the first two programs and placed their funds at the disposal of the prime minister rather than the Finance Commissioner.<sup>287</sup>

The 'green-sprout loans' merely represented an expansion of the activities of the ever-normal granaries through which the newly established Intendant of Ever-

<sup>284</sup>See sources for Table 3.

<sup>285</sup>Nakajimi Bin, "Hoku-So jidai ni okeru shinchusen to zaiku," *Shakaikeizaishi* (1942), pp. 67-68; QSKS, 64.28a-29a.

<sup>286</sup>James T.C. Liu, *Reform in Sung China* (Cambridge, Mass.: Harvard University Press, 1959), pp. 4-6; XCB, 227.2a-4a for dates. I am responsible for interpreting all four programs as 'revenue-generating.'

<sup>287</sup>YLLD, 7,507.1a.



TABLE 6  
BREAKDOWN OF ANNUAL INCOME IN 1072

Agency & source of income	SK	Agency %	Total %	Agency & source of income	SK	Agency %	Total %
<b>Neicang ku:</b>				<b>Dianzhai Wu:</b>			
Precious metal	18,608	3.78	0.52	Kaifeng rents	5,022	100.00	0.14
Domestic tribute	8,545	1.74	0.24				
Coinage	216,311	43.95	6.03	<b>Sinong si:</b>			
Sea duty (shibo)	7,891	1.60	0.22	Hired-service	383,187	73.40	10.68
Foreign tribute	1,346	0.27	0.04	Fangchang hedu	138,853	26.60	3.87
Hemai	111,900	22.74	3.12	*Subtotal	522,040	100.00	14.55
Other	127,572	25.92	2.53				
*Subtotal	492,173	100.00	13.72	<b>Zuocang ku:</b>			
<b>Monopoly Control Bureau:</b>				Sales tax	317,466	14.80	8.85
Alum monopoly	8,187	1.60	0.23	Salt monopoly	287,770	13.41	8.02
Jiezhou salt	63,037	12.79	1.76	Wine monopoly	487,765	22.74	13.60
Land duty	10,515	2.05	0.29	Land Tax	1,050,701	48.98	29.29
Trading ventures	348,442	68.13	9.74	Other	1,663	0.08	0.05
*Subtotal	512,920	100.00	14.30	*Subtotal	2,145,365	100.00	59.80
<b>Total government income</b>	<b>3,587,596</b>	<b>100.00</b>	<b>100.00</b>				

## Sources:

**Neicang ku:** Precious metal income, SHY:SH, 33.27a-29b; Domestic tribute, XCB, 312.149; SHY:SH, 4.40a-41b, 52.37a-37b; SHY:CR, 7.56b-58a, 59b-61b; Han Hu, Jianquan rij (CSJC ed.), shang, p. 5; Coinage, SHY:SH, 11.8a-9a; Sea duty (shibo), SHY:SH, 33.27a-29b, 64.3b-5a; SS, 186.30a; Foreign tribute, See documentation in Robert M. Hartwell, Tribute Missions to China, 960-1126 (Philadelphia, 1983); Hemai, XCB, 135.5b; Fang Hao, Song Shi (Taipei: Zhonghua, 1954), p. 71; Other, Wu Zeng, Nenggai zhai man lu (CSJC ed.) 15.p. 397; SHY:SH, 33.27a-29b, 64.3b-5a. **Monopoly Control Bureau:** Alum monopoly, Saeki Tomi, Chukokushi kenkyu (Toyoshi kenkyukai, 1969), 447-453; Jiezhou salt sales XCB, 187.15a-15b; Land duty, SHY:SH, 33.27a-29b, 64.3b-5a; Trading ventures, SHY:SH, 38.32a, 39.19b, 21b, 28a, 40.5b-6a; XCB, 184.5b. **Dianzhai wu:** Kaifeng city rents, SHY:SH, 55.5a-8a. **Sinong si:** Fangchang hedu, YLLD, 7,507.1a-19a. **Zuocang ku:** Hired-service fee, YLLD, 8,507.10a; Sales tax, SHY:SH, 15.1a-17.10a; Salt monopoly, SHY:SH, 22.1a-23.9a; LDZY, 269.13a-13b; Wine monopoly, SHY:SH, 19.1a-19b; Land tax, SHY:SH, 33.27a-27b, 39.21b, 40.5b-6a, 64.1a-1b; Zhang Fangping, Luoguan ji (SKCSZB), 23.26b-27a; XCB, 140.8a-8b, 183.12a-12b; Other, YLLD, 8507.10a, 22905.1a-22907.95b; XCB, 135.5b, 186.6a-6b, 189.5a; SHY:SH, 33.27a-29b, 64.5a-9b.

normal Granaries (Tiju changping shi)<sup>288</sup> loaned capital (bengian) to farmers before the spring planting to be repaid at twenty percent interest (xigian) after the

<sup>288</sup>This office also managed, at various times, the hired-service system, winery and ferry management, and monopolies over wine, salt and tea. These intendants reported to the Pan or Tongpan Sinong si. SHY:ZG, 26, 8b-9a, passim, 43.2

autumn harvest. There are no reliable figures on total annual returns, but in 1077 ever-normal granaries held SK1,122,414 worth of reserves and there were SK366,528 in outstanding loans.<sup>289</sup> The privy purse supplied most of the capital (eg., see Table 7).<sup>290</sup>

The hired-service (mianyi gian), winery management (fangchang gian), and ferry-service management (hedu gian) fees constituted a cash assessment on local families used to hire personnel to perform duties (e.g. management of grain storage, office maintenance, revenue-collection, wineries [fang], markets [chang], and ferry tolls [jindu]) heretofore assigned on a rotating basis to propertied households.<sup>291</sup> These measures required little, if any, capital. The intendants collected the fees first and then hired substitutes. The Song government earned a handsome profit. Income exceeded outlays by SK219,325 plus SK263,683 in overdue payments in 1076.<sup>292</sup> These levies remained an important source of income, depending upon period, for the Chief Minister, the privy purse or the Finance Ministry until the end of the dynasty.

The basic land tax system (liangshui) of Northern Song, modeled on that created in mid-Tang, divided the quota into three parts. Two portions (liuzhou and liushi) were retained to cover local and regional expenses and the other remitted to the capital at Kaifeng (shanggong).<sup>293</sup> The circuit Judicial intendant (Tidian xingyu) transferred excess liuzhou and liushi to the regional Military or Pacification Commission (Anfu si) to be held as military reserves (fengzhuang) nominally under the control of the throne.<sup>294</sup> Although there are no extant sources that detail disbursements, military reserves seem to have been used in the same way as privy purse surpluses before 1077. In 1046 resources funded the introduction of 'exchange medium' (jiaozi) in Shanxi.<sup>295</sup> Shen-zong augmented these assets with local

<sup>289</sup>YLLD, 7,507.1a-19a.

<sup>290</sup>LDZY, 265.13b-14b; SHY:SH, 13b-14a, 25a, 55.40a-40b; XCB, 216.3a; YLLD, 7,506.15a, 15b.

<sup>291</sup>Liu, loc. cit., pp. 99-103; Sogabe Shizuo, Sodai seizai shi (Tokyo: Seikatsusha, 1941), p. 146.

<sup>292</sup>YLLD, 7,507.1a-19a.

<sup>293</sup>D. C. Twitchett, Financial Administration under the T'ang Dynasty (Cambridge: University Press, 1963), pp. 41 ff.

<sup>294</sup>YLLD, 6524.6b-7b; XCB, 237.13b.

<sup>295</sup>Wen Yanbo, Wen Lugong wenji (Shanyou congshu ed.), 14.5b.



profits from the Xinfa programs during the early 1070's<sup>296</sup> and expended them to support the army.<sup>297</sup> But measures taken in 1077, closely associated with baojia, transformed the routine.

Although the baojia system persisted in one form or another as a means of local social control until 1949, it was a complete failure as an attempt to establish reserve forces and thereby reduce military expenditures. The number of armed units that periodically trained was virtually the same as the old militia (xiangbing), only the name yiyong baojia, was new.<sup>298</sup> Even though the system was ineffective in reducing disbursements, it provided the justification for revenue enhancement, or more accurately revenue retrieval, legislation. In the second month of 1077, Shenzong mandated that funds allocated for army pay be stored as military reserves when military units were below full strength.<sup>299</sup> The aim was to replace the vacancies in the regular army with baojia units financed by these stocks

TABLE 7  
Inter-Agency Transfers, 1072

Receiving Agency/ Source Agency	SK	% of Total Expenses	Receiving Agency/ Source Agency	SK	% of Total Expenses
Neicang ku:	44,872	0.63	Court military reserves ( <u>Chaoting fengzhuang</u> )	29,840	0.41
Zuocang ku	44,872	0.63	Sinong si funds Zuocang ku	7,460 22,380	0.10 0.31
Sinong si, <u>changping</u> <u>cang</u> :	1,892,975	26.45	Zuocang ku:	373	0.01
Neicang ku	1,892,975	26.45	Ever-normal gran. funds	373	0.01
Shiyi wu, <u>ben qian</u> :	456,300	6.37	Total known transfers:	2,424,613	33.87
Neicang ku Remittances to Capital	391,650 64,650	5.47 0.90	Total Deficit:	-3,570,158	49.88
Total Disbursements:	7,157,754	100.00			

Sources:

SHY:SH, 37.15b, 25a, 38.32a; XCB, 233.12a, 236.5a, 236.6a, 237.8b, 237.13b 240.9b; YH, 183.21b.

<sup>296</sup>E.g., SHY:SH, 39.24b; XCB, 254.17b.

<sup>297</sup>E.g., SHY:SH, 38.32b.

<sup>298</sup>Compare SHY:B, 2.12b-15a with SS, 191.1a-14a.

<sup>299</sup>SHY:SH, 64.70a; YLDD, 6,524.6a-11b. There is no indication that any of the reserves were ever used for this purpose.

(jinjun que'e fengzhuang qingshou).<sup>300</sup> Although all Kaifeng prefecture military reserves returned to the Inner Palace Treasury in 1079, the Secretariat and Bureau of Military affairs, not the emperor, controlled regional military reserve resources,<sup>301</sup> which totaled SK184,675 by year's end 1077. They were a source of much needed funds during the early years of the Southern Song<sup>302</sup> and they also provided the model for the 'monthly reserves' (yuezhuang), which subsequently became an important part of the regional quartermaster-general's (Tiju zongling suo) income.<sup>303</sup> The evolution of local military reserves mirrors the over-all changes in government finance during the Song: first, control by the emperor and privy purse; second, transfer to the State Council and Chief Minister of State, and finally division of responsibility and accountability between the central and regional fiscal authorities.

The State Trading System is yet another example of this phenomenon. In 1069, Shenzong approved a Finance Planning Commission (Sansi tiaoli si) recommendation to initiate a state trading system, with the unfortunate title of junshu fa, to be underwritten by an Inner Palace Treasury outlay of SK298,400 worth of cash and rice. Quickly abandoned after a cacophony of criticism that Wang Anshi was reviving the Han dynasty junshu pingzhun of Sang Hongyang, the scheme reappeared in the early 1072 under the less provocative name, 'state trade system' (shiyi fa).<sup>304</sup>

The State Trade legislation was an ambitious enterprise designed to both consolidate under one agency all of the privy purse, Monopoly Control Bureau and Finance Commission commercial ventures and to expand them. Initial privy purse funding came to SK391,650.<sup>305</sup> During the first year of operation, the Monopoly Control Bureau became the Western Branch Bureau of the State Trade Agency (Shiyi xi wu),<sup>306</sup> and the Superintendent of the State Trade Agency (Tiju shiyi wu) took over the administration of the capital commercial tax bureau (Du shangshui yuan), the Zamai chang and State Purchasing Agency (Zamai wu).<sup>307</sup> In 1073, the privy purse bankrolled several regional state trade agencies under the over-all management of

<sup>300</sup>Sogabe, loc. cit., pp. 196, 254.

<sup>301</sup>SHY:SH, 64.70b; YLDD, 6524.6b-11b.

<sup>302</sup>SHY:SH, 64.74a-74b.

<sup>303</sup>Sogabe, loc. cit., pp. 247-267.

<sup>304</sup>Chen Xiang, Guling xiansheng wenji (National Library of Beijing manuscript edition), 18.4a; XCBSE, 5.1b; LDZY, 266.1b-2b; Chen Jun, Huangchao biannian gangmu beiyao (Taipei: Chengwen chubanshe, 1966 photo off print of a Song manuscript), 18.9a.

<sup>305</sup>Song da zhaoling ji (Beijing: Zhonghua shuju, 1962), 184.668; QSKS, houji, 64.26b-27a; SHY:SH, 37.14a-15b; 55.31a-32b; XCB, 231.12a-13b, 14a.

<sup>306</sup>SHY:SH, 55.24b-25a; XCB, 235.1b.

<sup>307</sup>XCB, 235.11b.

the capital bureau.<sup>308</sup> Shenzong even placed maritime customs under the State Trade Agency for a brief period, but quickly abandoned the idea when foreign merchant ships stopped docking at Canton.<sup>309</sup> Profits from coinage became state trade capital<sup>310</sup> and in 1077, the border markets (Juechang) became state trade agencies.<sup>311</sup> Shenzong surely expected his privy purse investment to produce substantial returns. The rate of earnings was, indeed, high. In 1077, an investment of roughly SK220,000 yielded more than SK53,000 or 24%. The State Trade Agency, however, only deposited 10% of the income in the Inner Palace Treasury, rolling over the rest for use in further ventures.<sup>312</sup> Although resurrected in 1085,<sup>313</sup> the Monopoly Control Bureau never regained its former status. By this time most of the state trade funds, as well as other revenues, ended up in the Chief Minister's hands as a result of a number of changes between 1078 and 1082.

An edict issued in late 1078 eliminated the office of Director-General of the Agencies and Warehouses of the Capital Bureaus and another mandate in early 1079 ordered its subordinate agencies to report to the Secretariat.<sup>314</sup> The initial funding of the Yuanfeng ku, established in 1080, came from the profits of the winery and ferry management system (fangchang qian) hitherto controlled by the Court of Agricultural Supervision. Designed as a depository for funds set aside for the campaign to regain the area around modern Beijing lost to the Khitan, by the end of 1082, Yuanfeng ku revenues included ever-normal granary surpluses, returns from the sale of state lands, military reserves, and profits from the state monopolies over the products of mountains and seas. Although disbursements required approval of both the emperor and the Chief Minister, it was the latter's treasury.<sup>315</sup> By this time, the State Council had gained effective control of all other areas of state finances as well.

The governmental reorganization of 1082 put the Board of Revenue (hubu), which replaced the Finance Commission, under the left division of the Department of Ministries and, thereby, under the direct control of the ranking member of the Council of State. And a twelfth month, 1083, edict gave one of the two Vice-presidents of the Board of Revenue (Hubu shilang) complete charge of the Agency of the Right (Youcao) and ordered the President of the Board of Revenue (Hubu

<sup>308</sup> XCB, 247.10b-11a, 11b.

<sup>309</sup> XCB, 252.22b, 254.16a.

<sup>310</sup> SHY:SH, 37.23a.

<sup>311</sup> SHY:SH, 37.35b, 55.40b.

<sup>312</sup> SHY:SH, 37.25b, XCB, 285.15b.

<sup>313</sup> SHY:SH, 55.42a.

<sup>314</sup> SHY:SH, 56.20b-21a, 21a.

<sup>315</sup> Hong Mai, Rongzhai sanbi (Guoxue jiben congshu edition), 13.122; SHY:SH, 52.14a, 14a-14b; YH, 183.23b-24a; Wada Sei (ed.), Soshi shokkashi yakuchu (Tokyo: Tokyo University, 1962), pp. 616-617; QSKS, houji 64.6a, 6a-6b, 28a-29a.

TABLES 8 AND 9  
INCOME AND DISBURSEMENTS, 1093

TABLE 8 BREAKDOWN OF ANNUAL INCOME				TABLE 9 BREAKDOWN OF ANNUAL DISBURSEMENTS			
Agency & source of income	SK	Agency %	Total %	Agency & purpose of expenditure	SK	Agency %	Total %
<u>Neicang ku:</u>				<u>Neicang ku:</u>			
Precious metals	15,600	3.70	0.45	Defense	19,347	8.61	0.57
Domestic tribute	6,444	1.53	0.18	Relief	12,033	5.35	0.35
Coinage	223,503	52.99	6.40	Patronage	587	0.26	0.02
Sea duty	10,295	2.44	0.29	State subsidy	34,410	15.31	1.01
Land duty	8,741	2.07	0.25	Payments abroad	23,857	10.61	0.70
Foreign tribute	2,257	0.54	0.06	Huang taihou funeral	15,416	6.86	0.45
Hemai	92,451	21.92	2.65	Palace expenses	119,135	53.00	3.49
Other income	62,473	14.61	1.79	*Subtotal	224,785	100.00	6.59
*Subtotal	421,764	100.00	12.08				
<u>Dianzhai ku:</u>				<u>Yuanfeng ku:</u>			
Kaifeng rents	5,189	100.00	0.15	Defense	16,334	3.37	0.48
				Hired-service pay	263,535	54.38	7.73
<u>Yuanfeng ku:</u>				State subsidy	385	0.08	0.01
Alum monopoly	21,968	1.53	0.63	Grain transport	17,093	3.53	0.50
Salt monopoly	301,982	21.10	8.65	Monopoly costs	115,429	23.82	3.38
Jiezhou salt	63,977	4.47	1.83	Winery/ferry			
Wine monopoly	503,920	35.20	14.43	Management costs	71,862	14.83	2.11
Hired-service	395,927	27.66	11.34	*Subtotal	484,638	100.00	14.21
Fangchang hedu	143,647	10.04	4.11				
*Subtotal	1,431,421	100.00	41.01	<u>Hubu:</u>			
				Civil salaries	43,565	3.44	1.28
<u>Du Chachang:</u>				Military salaries	1,133,225	89.61	33.22
Tea profits	192,701	100.00	5.52	Relief	71,656	5.67	2.10
				Transfer neicang ku	16,160	1.28	0.47
<u>Hubu:</u>				*Subtotal	1,264,606	100.07	37.07
Land tax total	1,107,448	76.83	31.71	<u>Unidentified Agencies:</u>			
Sales tax total	328,021	22.76	9.39	Unidentified	1,437,061	100.00	42.13
Head tax	5,943	0.41	0.17				
*Subtotal	1,441,412	100.00	41.27				
Total income:	3,490,228	100.00	100.00	Total disbursements:	3,411,090	100.00	100.00

Sources for Tables 8 and 9.

Sources for Income:

Documentation for Table 6 plus: XCB, 236.6a; Su Zhe, Longchuan luezhi (Beihai edition), 8.1a; SHY:SH, 30.17a, 52.14b; SHY:ZG, 4.22a-22b, 27.15b.

Sources for Disbursements:

Dai Yixuan. Songdai chaoyan yanjiu (Shanghai: Commercial Press, 1957), pp. 34-38, 75-77, 110; For Palace expenses, see footnote # 184; Saeki Tomi, Chokokushi kenkyu, pp. 433-435; SCSS, 15.5a; SHY:B, 2.13b-15a; SHY:DX, 4.31b; SHY:SH, 20.9a, 23.15a-17b, 39.24b, 52.14b, 56.69a-72a; SHY:ZG, 26.33a ff., 27.15b, 57.3b-4b, 4b-7b, 9a-15b; SS, 171.1a-8a, 172.1a-5b, 188.1a-9b, 189.11b-12b, 18a-19b, 190.4b, 191.18a-22a, 192.5b, 194.16b; Su Zhe, Longchuan luezhi, 8.1a; WXTK, 15.7a-17b, 18a, 18b; XCB, 61.13a-13b, 114.7a, 15a, 122.15b, 137.15b-17a, 144.3b, 152.10a, 158.3b, 163.5b-6a,

## Sources for Tables 8 and 9 (cont.):

166.13b, 186.5b, 186.6a-6b, 189.5a, 197.11b, 199.17b-18a, 222.2a, 236.66b-17a; YLDD, 7,507.1a-19a.

shangshu) not to interfere! The head of the Agency of the Right reported directly to the Assisting and Chief Civil Councilors of State. The agency of the right managed the accounts of those revenues earmarked for deposit in the Yuanfeng ku.<sup>316</sup> The budget of 1093 reflects these changes. Although the emperor's direct control over privy purse income remained at approximately the same level as earlier in the dynasty, the Yuanfeng ku now collected nearly all of his ancillary revenues previously managed by the Monopoly Control Bureau. Finance Ministry accountants only recorded returns from the land and sales tax and disbursements to cover regular military and civil salaries (Tables 8 and 9).

Between 1093 and the occupation of Kaifeng by Jin armies in 1126, the emperor's dominion over hitherto sacrosanct Inner Palace Treasury income also declined. In 1102, circuit intendants transferred all their gold holdings to the Yuanfeng, not Inner Palace Treasury,<sup>317</sup> and Huizong approved a Department of Ministry request that a portion of the new 10 cash bronze coins be deposited in the Yuanfeng ku in 1104.<sup>318</sup> The Secretariat even took charge of the reorganization of the Directorate of Inner Palace Affairs (Dianzhong jian) a year earlier.<sup>319</sup>

In 1126, Jurchen armies moved the contents of all Kaifeng treasuries to the Jin capital.<sup>320</sup> During the ensuing period of restoration, a division of fiscal responsibility among emperor, finance ministry and state council continued to characterize central government practice, although the emperor regained command over much of the revenue deposited in the Yuanfeng ku during the last decades of the Northern Song. At the same time, regional authorities gained control of the collection and disbursement of new levies as well as a large proportion of other revenues previously appearing as budget lines in the books of both the privy purse and Board of Finance.

## IV. RESTORATION, 1127-1200 (The Budget of 1172)

After a chaotic scrambling for funds during the first years of the Southern Song, a system of central government financing emerged that was an amalgam of the pre- and post-reform periods of the eleventh century. The Board of Finance remained

<sup>316</sup> SHY:SH, 56.23a, 30b. Su Zhe, in his preface to the Yuanyou kuaiji lu, also noted that it did not include the accounts of the Neicang ku, Youcao and fengzhuang. SCSS, 15.7b-10b.

<sup>317</sup> SHY:SH, 52.15b.

<sup>318</sup> SHY:SH, 52.15b

<sup>319</sup> SHY:ZG, 19.1a-3a, 4a-7b.

<sup>320</sup> There are varying versions of the amounts. None are completely inconsistent with estimated surpluses. See Jingkang yaolu (Taipei: Wenhai, 1967 photo offprint of a Qing edition), 1.27a-27b, 14, 11a, 12b, 15.9a; XCBSB, 149,3a-3b.

under the aegis of the State Council, the Neicang ku continued to enjoy the same sources of income, albeit reduced in absolute terms, and Gaozong and his successors created new treasuries for the resources designated for use in emergencies.

When Zhang Jun arrived at the Temporary Capital in 1134, the goods and monies he brought were deposited in an 'Imperial Treasury to Manage Reserves for Rewards to the Armies' (Yuguan zhuangguan jishang ku). Its continuing sources of revenues came from Board of Revenue (Hubu) year-end surpluses, birthday and other festival gifts presented to the emperor and his consorts, and the wine monopoly.<sup>321</sup> In 1161, management of the wine monopoly passed back to the Board of Finance.<sup>322</sup> After complaints in 1162 comparing the treasury to the Qionglin and Daling treasure chests of Tang and requests that the Board of Revenue assume accountability for its stores and other sources of income, Xiaozong transferred its resources and functions to the Left Treasury.<sup>323</sup> Xiaozong also changed its name to 'Southern Branch of the Left Treasury' (Zuocang nan ku), but it soon functioned under the new name, as it had under the old one, as a branch of the privy purse rather than as an agency of state finance.<sup>324</sup> Its income came from virtually the same sources as the Jishang ku;<sup>325</sup> its accounts were not subject to state treasury review,<sup>326</sup> and its allocations included loans to the Hubu,<sup>327</sup> relief of flood victims,<sup>328</sup> and provisions for defense.<sup>329</sup>

Between the establishment of the Zuocang nan ku in 1162, its transfer to the Board of Finance in 1183 and rename as the 'Superior Western Left Treasury' (Zuocang xi shang ku) in 1185,<sup>330</sup> a 'Reserve Treasury' (Fengzhuang ku) created in 1177 gradually took over both the sources of Southern Treasury income and foci of disbursements.<sup>331</sup> In 1181, Southern Branch (Nan ku) income had fallen to SK23,027

<sup>321</sup> Wada Sei, loc cit., 235-236; YH, 183.26a.

<sup>322</sup> XNYL, 188.13a.

<sup>323</sup> YH, 183.26a; XNYL, 200.14a; SHY:SH, 51.29a-29b.

<sup>324</sup> JYZJ, jia, 17.3b-4b; Wang Yingchen, Wending ji (CSJC edition), 5.51-52; YH, 183.26a-26b. See also SHY:SH, 51.31b-32a.

<sup>325</sup> E.g., SHY:SH, 51.8b and Table 10.

<sup>326</sup> SHY:SH, 56.54a-54b.

<sup>327</sup> Shengzheng, loc. cit., 50.9a-9b; SHY:ZG, 72.13b.

<sup>328</sup> SHY:RY, 3.11b.

<sup>329</sup> SHY:SH, 51.8b-9a.

<sup>330</sup> SHY:SH, 56.12a-12b, 61b; YH, 183.26a; Shengzheng, loc. cit., 60.10a-10b.

<sup>331</sup> SHY:SH, 52.17b-18a.



TABLES 10 AND 11  
INCOME AND DISBURSEMENTS, 1172

TABLE 10 BREAKDOWN OF ANNUAL INCOME				TABLE 11 BREAKDOWN OF ANNUAL DISBURSEMENTS			
Agency & source of income	SK	Agency %	Total %	Agency & purpose of expenditure	SK	Agency %	Total %
<b>Neicang ku:</b>				<b>Neicang ku:</b>			
Domestic tribute	209	0.16	0.01	Patronage	161	0.32	0.01
Coinage	5,684	4.23	0.26	Payments abroad	11,367	22.85	0.59
Sea duty (shibo)	33,875	25.21	1.53	Palace expenses	38,112	76.60	1.98
Zongzhi qian	88,667	65.99	4.01	Other	114	0.23	0.01
Land tax	842	0.63	0.04	*Subtotal	49,754	100.00	2.59
Other income	5,088	3.79	0.23				
*Subtotal	134,365	100.00	6.07				
<b>Chaoting:</b>							
Hemai	109,205	99.54	4.93				
Other	505	0.46	0.02				
*Subtotal	109,710	100.00	4.96				
<b>Zuocang nan ku:</b>				<b>Zuocang nan ku:</b>			
Knoming qian	22,508	12.58	1.02	Deshou gong support	17,073	100.00	0.89
Shatian luchang	1,819	1.02	0.08				
Fangchang qian	69,229	38.72	3.13				
Other	85,257	47.68	3.85				
*Subtotal	178,813	100.00	8.08				
<b>Monopoly Control:</b>							
Monopoly profits	148,233	100.00	6.70				
<b>Kaoshang jiu ku:</b>				<b>Kaoshang jiu ku:</b>			
Wine-making prof.	909	100.00	0.04	Army bonus	909	100.00	0.05
<b>Shangjun jiu ku:</b>							
Wine-making prof.	11,368	100.00	0.51				
<b>Regional Fiscal:</b>				<b>Regional Fiscal:</b>			
Land tax	362,016	59.23	16.36	Regional civil	15,057	2.51	0.78
Salt monopoly	249,197	40.77	11.26	Other (unknown)	584,194	97.49	30.38
*Subtotal	611,213	100.00	27.62	*Subtotal	599,251	100.00	31.16
<b>Zongling suo:</b>				<b>Zongling suo:</b>			
Fangchang qian	46,619	8.86	2.11	Regional military	811,848	100.00	42.22
Monopoly profits	181,881	34.58	8.22	expenses	(340,807)		
Jingzhi, Zhongzhi	230,372	43.80	10.41	(Sichuan zongling)	(151,023)		
Yuezhang qian	67,060	12.75	3.03	(Huaixi zongling)	(168,995)		
*Subtotal	525,932	100.00	23.76	(Huaidong zongling)	(151,023)		
<b>Militia Treasuries:</b>							
*Subtotal	120,724	100.00	5.45				
<b>Zuocang xi ku</b>				<b>Zuocang xi ku</b>			
(Hubu):				(Hubu):			
Grand Ceremony	2,010	0.54	0.09	Capital civil &	237,514	98.82	12.35
(Dali) tax	90,941	28.60	4.11	army pay	2,842	1.18	0.15
Monopoly profits	99,526	26.76	4.50	Foreign trade ben	240,356	100.00	12.50
Land tax	20,359	5.47	0.92	*Subtotal			
Head tax	159,146	42.78	7.19	Unknown agency	203,845	100.00	10.60
Wine monopoly	371,982	100.00	16.81	and expense:			
*Subtotal							
<b>Total income:</b>	2,213,249	100.00	100.00	<b>Total disbursements</b>	1,923,036	100.00	100.00

## Sources for Table 10:

Fang Hao, *Song Shi*, p. 71; Huang Song *Zhongxing liangchao shengzheng* (Taipei, 1967), 13.1a; *JYZJ*, jia, 14.1a-1b, 14.2a-2b, 14.15b-16a, 17.3a-4b; Wu Zeng, *Nenggai zhai man lu*, 15.p. 397; Saeki Tomi, *Chukokushi kenkyu*, 447-453; *SHY:SH*, 12.20b-21b, 18.19a, 27a-27b, 30a-31a, 23.17a, 30.17a, 35.24b, 35.27a, 28b, 55.27b, 56.7a-7b, 43a, 54b-55a, 60a-6b, 61b-62a, 65a-68b, 63.20b-21a, 21a, 63.25a, 64.11b-14b, 14b-16a, 28b-29a, 83a; *SHY:XF*, 2.136a; *SHY:ZG*, 44.25b-26b, 29a-29b, 72.22b-23a; *SS*, 185.25b-26a; *XCB*, 135.5b; *XNYL*, 62.1b, 111.5b-10b, 117.1b, 183.13a, 185.7b, 195.17b; *YH*, 183.21b; *YLLD*, 5,343.27b-28b, 7,890.13a-15a, *YLLD*, 8,507.10b-11b, *YLLD*, 22,905.1a-22,907.95b; Zhu Xi, *Zhuizi da chuan ji* (SBBY), 18.10a-10b.

## Sources for Table 11:

Kato Shigeshi, *To-So jidai ni okeru kin-gin no kenkyu* (Tokyo: Toyo Bunko, 1926) p. 568; Kato Shigeshi, *Shina Keizaishi kosho* (Tokyo: Toyo Bunko, 1953), II, p. 134; Lou Yue, *Gongkui ji*, 29.15a-16a; Shi Guangbin, *Hangzhou Shangtianzhu jiang si* (Wulin zhanggu congbian edition), 11.10b-12a; *SHY:FYu*, 4.10a; *SHY:SH*, 51.3a, 56.7a-7b, 54b-55a, 69a-72a, 72a-74a; *SHY:XF*, 2.19b; *SHY:ZG*, 27.54a, 44.29a-29b; *XCB*, 123.15a; *XNYL*, 150.13a-13b, 183.26b. The *Deshou gong* was formerly Qin Gui's mansion, which was confiscated at the beginning of Xiaozong's reign in order to provide housing for Gaozong and his empress. Wu Zimu, *Mengliang lu*, loc. cit., 8.3a-4b.

and expenditures exceeded revenues by 1,337.<sup>332</sup> Its coffers held only SK4,068 in 1183.<sup>333</sup> On the other hand, Reserve Treasury stores rose from SK61,608 in 1179 to SK348,723 in 1183, and to SK416,037 in gold and silver alone by 1190.<sup>334</sup>

The old Court of Imperial Treasury (*Taifu si*), administered by the Department of Ministries (*Shangshu sheng*), was converted into the Reserve Treasury in order to store resources for use in emergencies. It soon became a branch of the Inner Palace Treasury and operated in much the same way as its namesake at the beginning of the dynasty. It is perhaps not coincidental that Xiaozong was the first direct descendant of Taizu to ascend the Dragon Throne.<sup>335</sup> Central government finance continued on more or less the same lines from 1185 until the end of the dynasty. The throne had regained control over most of the sources of revenue and determination of disbursements enjoyed before the *Xinfa* era, while the relative positions of State Council and Board of Finance remained as they were in 1093 (Tables 10 and 11). The greatest difference between Northern and Southern Song financial administration was increasing regional independence in the collection, audit, and expenditure of a large proportion of all government monies.

<sup>332</sup> *SHY:SH*, 56.6ab-62a.

<sup>333</sup> *SHY:SH*, 51.11b.

<sup>334</sup> *Shengzheng*, loc. cit., 60.11a-11b; *SHY:SH*, 52.18b-19a.

<sup>335</sup> See above, p. 20; Wada Sei, loc. cit., p. 641.

TABLE 12

Regional Sources of Government income 1093 and 1193

Region	1093		1193	
	SK	%	SK	%
North China	1,184,460	33.93	0	0.00
Sichuan	356,301	10.20	595,317	28.86
Huguang	229,318	6.57	93,787	4.35
Southeast China	595,880	17.06	1,055,135	51.13
Fujian	76,825	2.19	43,467	2.06
Lingnan	73,848	2.11	67,869	3.20
Capital prefecture	54,604	1.56	174,444	8.46
Foreign countries	21,293	0.61	33,875	1.64
Unknown regions	898,199	25.73	0	0.00
Total income	3,490,228	100.00	2,062,894	100.00

Sources:

For Regional sources of income in 1093, see documentation for Tables 6 and 8. Huang Song Zhongxing liangchao shengzheng (Taipei, 1967), 13.1a; JYZJ, jia, juan 14-15; Lou Yue, Gongkui ji, 28.9a-11a; SHY:SH, 12.20b-21b, 18.19a, 27a-27b, 30a-31a, 23.17a, 30.17a, 35.24b, 27a, 41.20a, 52.1a, 19a, 56.7a-7b, 43a, 54b-55a, 63.20b-21a, 21a, 64.11b-14b, 14b-16a, 28b-29a, 83a; SHY:XF, 2.136a; SHY:ZG, 44.25b-26b, 29a-29b, 72.22b-23a; Wu Zeng, Nenggai zhai man lu, 15.p. 397; XCB, 135.5b; XNYL, 62.1b, 111.5b-10b, 117.1b, 183.13a, 185.7b, 195.17b; Ye Shi, Shuixin wenji (Beijing: Zhonghua shuju, 1961), juan 1, p. 4; YH, 183.21b YLDD, 5,343.27b-28b, 7,890.13a-15a, 8,507.10b-11b, 22,905.1a-22,907.95b; Zhen Dexiu, Xishan xiansheng Zhen wenzhong gong wenji (in Zhen wenzhong gong chuanji [1737 edition]), 15.255-259; Zhu Xi, Zhuzi da chuan ji (SBBY), 18.10a-10b.

By 1172, total government revenues approximately equaled those generated by the same regional tax base in 1093. The principal change was a significant increase in income from the circuits of Southeast China<sup>336</sup> more or less under central bureaucratic control, and the capital itself. In fact, Linan fu returns in 1193 were nearly sixty percent higher than those collected from the whole Hangzhou bay littoral region in 1077 (Tables 10-12).<sup>337</sup> At the same time, disbursements from the special treasuries administered by the emperor and his chief ministers became concentrated in more and more narrowly defined areas around the imperial capital (Table 13).

Among them, the Quartermaster Generals (Tiling zongling suo), Militia

<sup>336</sup>In contemporary parlance, Southeast China meant the circuits of Jiangnan, Huainan and Liangzhe.

<sup>337</sup>This region included Shaoxing fu and Mingzhou as well as Hangzhou.

TABLE 13

Distribution of Special Capital Treasury Disbursements, 960-1270: Capital Prefecture, Capital Region and Other Parts of the Empire

Period	Capital Prefecture		Capital Region		Other Regions		Total	
	N	%	N	%	N	%	N	%
960-979	57	96.61	1	1.69	1	1.69	59	99.99
980-999	67	100.00	0	0.00	0	0.00	67	100.00
1000-1019	102	80.95	7	5.56	17	13.49	126	100.00
1020-1039	120	67.16	29	15.26	41	21.58	190	100.00
1040-1059	112	47.26	43	18.14	82	34.60	237	100.00
1060-1079	117	26.22	43	23.20	133	41.18	293	100.00
1080-1099	108	29.52	56	15.51	197	54.57	361	100.00
1100-1119	119	34.80	42	12.28	181	52.92	342	100.00
1120-1139	56	34.68	7	9.21	13	17.11	76	100.00
1140-1159	104	72.73	11	7.69	28	19.58	143	100.00
1160-1179	203	81.20	14	5.60	33	13.20	250	100.00
1180-1199	216	83.08	5	1.92	39	15.00	260	100.00
1200-1219	175	83.33	5	2.38	30	14.29	210	100.00
1220-1239	169	84.92	8	4.02	22	11.06	199	100.00
1240-1259	198	88.79	0	0.00	25	11.21	223	100.00
Sample Total	1,923	62.72	301	9.82	842	27.46	3,066	100.00

Treasuries,<sup>338</sup> and Regional Fiscal Authorities (primarily circuit fiscal intendants [Yunshi]) supervised the accounts for nearly sixty percent of total government income and possibly more than seventy-three percent of expenditures in 1172 (Tables 10 and 11). The Quartermaster Generals were by far the most important. In addition to surcharges established in later Northern and Southern Song (e.g., zongzhi, jingzhi and yuezhuang qian), their revenues included returns from government monopolies operating within their jurisdiction and transfers from the fiscal intendant's land tax receipts. The fiscal autonomy of the Sichuan Quartermaster General is well documented,<sup>339</sup> and the other Quartermaster Generals enjoyed similar privileges such as the right to select their own subordinates,<sup>340</sup> manage the sale of state monopolized pharmaceuticals and other commodities,<sup>341</sup> and keep their own

<sup>338</sup>These included diverse units such as rongbing, cavalry handlers (muma) and units which had defected from Jin (quizheng).

<sup>339</sup>See Morizumi Toshinao, "NanSo Shisen no taitaki ni tsuite," Shien, 10 (1935), pp. 105-141; Guo Zhengzhong, "NanSong Zhongyang caizheng huobi suishou kaobian," in Song, Liao, Jin Shi luncong # 1 (Beijing: Zhonghua shuju, 1985), pp. 168-191.

<sup>340</sup>See, for example, SHY:XJ 29.20b, 30.1b-2a.

<sup>341</sup>SHY:ZG, 27.68a.

records without scrutiny by central government accountants.<sup>342</sup> This over-all pattern lasted until the end of the empire in 1911--Imperial control over specific sources of revenue, direct central government management of finance limited to the capital and its province, and decentralized fiscal authority resting in the hands of the provincial governors.<sup>343</sup>

# V. CONCLUSION

The preliminary version of this article was presented at a conference convened to examine Naito's hypothesis that the Song was a period of transition leading to an increased imperial despotism in Ming and Qing. The trends described in the preceding pages suggest that the Japanese scholar's propositions require some modification.

In 1077, government income was approximately ten percent of gross national product.<sup>344</sup> This probably remained more or less constant, although per capita

<sup>342</sup>See YLDD, 12,965.1b; Chen Fuliang, *Zhizhai wenji* (SBCK), 20.6a-6b; Wei Liaoweng, *Haoshan quanji* (SBCK), 44.12a-12b.

<sup>343</sup>Hartwell, "Transformations," *loc. cit.*, pp. 397-398.

<sup>344</sup>I am using three measures to estimate GNP in 1077 at SK35,557,962. If the wages of a quasi-military worker (i.e., a common wage laborer [frequently convicts]) are used as an index of income produced by each adult male (*ding* [30,807,211 *ding* in 1077]), then GNP = SK41,367,923. Evidence from tax and land rent data yields an estimate of SK29,748,000 gross output of staple grain in 1077. This assumes land tax at ten percent of rents, and rents equal, on average, 1/3 of the staple grain harvest. Obviously, GNP was higher than staple grain. A conservative average of the two comes to the above figure. In Hartwell, "Government Finance," *loc. cit.*, I also use Feuerwerker's modification of Zhang Zhongli's estimates and get a minimal GNP of SK26,642,818, which needs to be adjusted upward because of the higher real value of silver in Song. XCB, 222.2a, 286.7a (GNP based on wages); Liang Kejia, *Chunxi Sanshan zhi* (Song 1182 manuscript edition), 10.1a-12.20b; *Jiangsu jinshi zhi* (Shike shiliao congshu edition), 13.32a-44b, 14.4b-34b, 15.3a-8b, 16.5a-8a, 26b ff., 48b ff., 17.10a-16b, 18.17b-18a; Shanghai bowu guan tushu ziliaooshi (ed.), *Shanghai beike ziliao yiqi* (Shanghai, 1980), pp. 472-480; SHY:SH, 1.25b-36a, 36a, 6.28a-28b, 31-32b (GNP based on land rents). Zhang Zhongli, *The Income of the Chinese Gentry* (Seattle: University of Washington Press, 1962), p. 327; Albert Feuerwerker, *The Chinese Economy, ca. 1870-1911* (Ann Arbor: University of Michigan Center for Chinese Studies, 1969); Ho Ping-ti, *Studies on the Population of China, 1368-1953* (Cambridge, Mass.: Harvard University Press, 1959), pp. 56-64 (GNP based on Qing estimated GNP).

Government revenues totaled SK3,668,854 in 1077. Throughout this study, I use estimates of revenues and disbursements from a dataset that reconstructs the government budget for each year between 960 and 1278. This is based upon recorded

shares of GNP probably declined during the Southern Song and, therefore, the real tax burden may have risen.<sup>345</sup> In other words, the state's share of total societal resources was substantial, but not overwhelming--more or less the same portion that characterizes most underdeveloped economies--and it neither increased nor decreased markedly during the period between 1077 and 1278. There is little indication that the state *vis-a-vis* society as a whole became materially more fiscally despotic. There were, however, significant changes in the division of responsibility over the accounting for tax revenues and their expenditure among the various agencies of the imperial government.

Information is power. In this essay, the agency or person that 'controls,' 'manages,' or 'supervises' funds has *both* direct access to the accounts and the authority to collect and expend revenues. The emperor always had the power to mandate taxes and order disbursements, but it was of little use unless he knew how much was collected and where it was stored. Changes in distribution of control over fiscal information were the chief determinants of alterations in financial power during the two Song dynasties.

Before 1069, the Finance Commission supervised the regional administrations

budget items for each year plus projections using recorded aggregates, tax quotas, etc. for specific years. These returns-in-kind were indexed on the basis of roughly 100 prices, using 1077 as a base year, for 15 periods: 960-999, 1000-1039, 1040-1059, 1060-1069, 1070-1089, 1090-1109, 1110-1119, 1120-1129, 1130-1139, 1140-1159, 1160-1169, 1170-1179, 1180-1189, 1190-1199, 1200-1278. The obvious sources were used to reconstruct periodic disbursements for deaths, marriages, etc. of imperial family members and high officials and their kin. Comparisons between estimated projections based on *genre* of tax types or disbursement requirements with reported totals are consistent enough with each other to lend confidence in the robustness of the aggregates, at least for the gross analysis attempted in this essay. For example, Su Zhe's report of income= SK3,114,814 in *ca.* 1093 compares quite well with projections based on income types: income= 3,068,464 (not including Inner Palace Treasury income). Similarly, between 1167 and 1190, our sources give aggregate income figures for the various treasuries and agencies, but no breakdown by tax type. The total income in 1190, using these reports, was SK1,949,798. Income in 1191, using a projection based on tax sources equals SK2,029,019. The respective margins of error are 1.51% and 3.90%. See sources to Tables 8, 10 and 12.

<sup>345</sup>In other words, output did not increase at the same or greater rate than population growth. See Robert M. Hartwell, "Societal Organization and Demographic Change: Catastrophe, Agrarian Technology, and Interregional Population Trends in Traditional China," in Antoinette Fauve-Chamoux, ed., *Les peuplement du monde avant 1800* (Liege, 1988) for speculation about this.



and the state ledgers were kept in Kaifeng. The chief of Finance and his assistants reported directly to the emperor. He, in turn, managed an independent treasury through a staff of eunuchs, who kept secret books. These emperors, at least in terms of the formal organization of the government, were the hub of a Legalist wheel with all spokes of fiscal information leading to the center. Even apparent subversion of the throne's absolute authority corroborates its reality.

The success of political coalitions during the early Northern Song depended upon their ability to seize control over accounts. The 'Five Demon' faction included the Finance Commissioner (1005-1012) Ding Wei; his protege and successor in the post between 1012 and 1015, Lin Te, and the eunuch supervisor of the Inner Palace Treasury, Liu Chenggui. The Finance Commissioners Wu Chong (1069-1070), Xue Xiang (1071-1074), Zeng Bu (1074), and Zhang Dun (1074-1075) were leading members of the initial Xinfa period coalition.<sup>346</sup> Cai Jing served as President of the Board of Revenue between 1094 and 1096, his brother, Bian, was Left Executive of the Department of Ministries (and therefore had jurisdiction over the Hubu) between 1097 and 1100, and Jing held the same office between 1103 and 1109.<sup>347</sup> By this time, the Council of State had usurped direct supervision of both the ledgers of the state Fiscal Authority as well as many of those of the emperor. It is not surprising that periodization of the remaining years of Song is frequently determined by the tenure of Chief Ministers.

During the Southern Song, civil officials directly answerable to the throne managed the chief agencies in charge of the emperor's ancillary income (e.g., the Southern Branch of the Left Treasury, Monopoly Control Bureau, and the Reserve Treasury).<sup>348</sup> But jurisdiction over the Board of Finance remained under the Left Executive of the Department of Ministries, and the Court (Chaoting), frequently meaning the State Council or the Emperor and State Council, shared in auditing the accounts of the Imperial capital. To the continued distress of central government bureaucrats, these ledgers only recorded a fraction of total state financial transactions. By the end of the twelfth century, the omnipotence of emperor and/or

<sup>346</sup> Robert M. Hartwell, "Financial Expertise," *loc.cit.*, pp. 312-313.

<sup>347</sup> See section on Cai Jing and Cai Bian in Robert M. and Marianne C. Hartwell, *Executive Finance and State Council: Collective Biographical Data, 960-1165* (manuscript complete and on disk, publication mode not yet determined, but, one way or another, will be available in 1989).

<sup>348</sup> *SHY:SH*, 40.53b-54a, 51.8a, 9a-9b, 31b-32a, 52.20a, 22a-22b, 56.61b-62a.

State Council was an illusion. Regional functionaries kept local records of least 57% of revenues and their disposition. Contemporary observations clearly indicate neither regional fiscal authorities nor the Quartermaster Generals of the military commands had any inclination to share this information with the center.<sup>349</sup> If the imperial state became more despotic during the Southern Song, it was through the petty despotism of the military governor, fiscal intendant, prefect, or county magistrate.

<sup>349</sup> Chen Fuliang, *loc.cit.*, 20.6a-6b; *JYZJ*, jia, 17.1b-2a; *LDZY*, 273.11b-13b; *SHY:SH*, 56.54a-54b, 56.69a-72a; Tian Rucheng, *Xihu youlan zhi* (Wulin zhanggu congbian edition), 20.10b-11a; *YLLD*, 12,965.1b

## GLOSSARY

Anfu si 安撫司	Chen Zhihui 陳知徽
Anpei ku 鞍轡庫	Chongru 崇儒
Baojun yuan 保軍院	Chongzheng dian ku 崇政殿庫
Bao Cheng 包拯	chou 紬
Bao Jia 保甲	Chuzhou 滁州
Baoyi jun 保毅軍	Ciqi ku 瓷器庫
Beijing xinggong 北京行宮	Dali 大禮
benqian 本錢	Dashi 大食
Bing 兵	Daying 大盈
Cai Bian 蔡卞	Deng Zhicheng 鄧之誠
Caizao yuan 裁造院	Dengzhou 登州
Cai Jing 蔡京	Deshou gong 德壽宮
Chaku 茶庫	Dian jia wu 店宅務
chang 場	Dianzhong jian 殿中監
Changping cang 常平倉	ding 丁
Changping xinfa 常平新法	Ding Wei 丁謂
Chaoting 朝廷	Dixi 帝系
chayin 茶引	Dongfeng 東封
Chen Pengnian 陳彭年	Donghua men 東華門

Dongxi futian yuan 東西福田院	Gongnu jian 弓弩箭
Dongzhen Gong 洞真宮	gongshi qian 公使錢
Du chafang 都茶坊	Guanglu si 光祿寺
Du quyuán 都趙院	Guangping gong 廣平公
Du shangshui yuan 都商稅院	Guizheng 歸正
Du Yan 杜彥	Han 漢
Duzhi panguan 度支判官	Han Qi 韓琦
Fajia 法家	Hanguo Changgongzhu zhai 韓國長共主宅
Fajiu ku 法酒庫	Hangzhou 杭州
Fan 蕃	Hao 顗
Fan Zhen 范鎮	Hebei 河北
fang 坊	Hedong 河東
fangchang hedu 坊場河渡	hedu qian 河渡錢
fangchang qian 坊場錢	hegu 和雇
Fangyu 坊域	hemai 和買
Fanyang 范陽	Henan fu 河南府
Fanyi 蕃夷	Hetong pingyou si 合同憑由司
Fawu ku 法物庫	Heyin 河陰
feiqian 飛錢	Houfei 后妃
Fengchen ku 奉宸庫	Houtu 后土
Fengzhuang ku 封樁庫	Huaidong 淮東
Fenyin 汾陰	Huaixi 淮西
Fu Huaizhi 傅懷志	huang taihou 皇太后
Fu Yaoyu 傅昭與	Huangcheng si 皇城司
Fuzhou 府州	huanghou 皇后
Ge 閣	Hubu 戶部
Gongbei ku 供備庫	Hubu fushi 戶部副使
Gongjian shou 弓箭手	Hubu shanghsu 戶部尚書

Hubu shilang 戶部侍郎	Junshu fa 均輸法
Huguang 湖廣	Junshu pingzhun 均輸平準
Jian zaijing chumai xiangyao chang 監在 京出賣香藥場	Kaibao yuan 開寶院
Jiangzuo jian cheng 將作監丞	Kaoshang jiu ku 搞黃酒庫
jiaoyin 交引	Kelan jun 崑崙軍
jiaozi 交子	Keoming qian 案名錢
Jiesiluo 楹廡囉	Laizhou 萊州
jindu 津渡	Lan Jizong 藍繼宗
Jingde nongtian chi 景德農田敕	Li 禮
Jingdong 京東	Li Di 李迪
Jingfu dian ku 景福殿庫	Li Shiheng 李士衡
Jingfu neiku 景福內庫	Hangshui 兩稅
Jinghu Nan 荆湖南	Lin Te 林特
Jingxi 京西	Liu Chenggui 劉承珪
jingzhi qian 經制錢	Liu Mengzheng 劉蒙正
jinjun que'e fengzhuang qingshou 禁軍關 額封樁清受	liushui 留稅
Jinzhong 禁中	liuzhou 留州
Jishang ku 激商庫	Longtu 龍圖
Jitian 藉田	Lü Duan 呂端
Jizhou 吉州	Lü Hui 呂誨
juan 絹	Lü Yijian 呂夷簡
Juechang 樵場	Luoyang 洛陽
Juehuo wu 樵貨物	Ma Yuanfang 馬元方
Jueyao ju 樵藥局	Man 蠻
Jueyi ju 樵易局	mianyi fa 免役法
Jueyi yuan 樵易院	Mingtang 明堂
Jun 顗	Mingzhou 明州
	muma 牧馬



Muqing dian ku 穆清殿庫	Quyuan 趙院
Nanen jun 南恩軍	Ranyuan 染院
Nanjiao 南郊	Ren Shouzhong 任守忠
Nanjiao jiaoshi ku 南郊家事庫	rongbing 戎兵
Nei cha zhi ku 內茶祗庫	Ruiyi 瑞異
Nei chatan ku 內茶炭庫	Runeishi sheng 入內侍省
Nei dongmen si 內東門司	Runzhou 潤州
Nei jiufang 內酒坊	Sanchao baoxun 三朝寶訓
Nei wuliao ku 內物料庫	Sang Hongyang 桑弘羊
Nei xiangyao ku 內香藥庫	Sansi 三司
Nei yiwu ku 內衣物庫	Sansi tiaoli si 三司條例司
Neicang ku 內藏庫	Shamen 沙門
Neicang ku ji 內藏庫記	Shanggong qian 上供錢
Neicang ku xuzhi 內藏庫須知	Shangshu sheng 尚書省
Neicang xi ku 內藏西庫	Shanjun jiu ku 贍軍酒庫
Neiku men qusuo si 內庫門取索司	Shanling 山陵
Niantui qian 年退錢	Shaoling fu 紹興府
Niuyang si 牛羊司	shatian luchang 沙田蘆場
Pan hubu 判戶部	shending 身丁
Pan Sinong si 判司農司	Shengzhou 昇州
Puwang 濮王	Shenju ku 神御庫
Qi Lun 戚綸	shibo 市舶
Qianjian 錢監	Shihuo 市貨
Qianyuan 乾元	Shiyi fa 市易法
Qin Gui 秦檜	Shiyi si 市易司
qingmiao qian 青苗錢	Shiyi xi wu 市易西務
Qingzhou 青州	Shouna zhenzhu ku 受納真珠庫
Qionglin 瓊林	Shucheng xian 舒城縣

Shumi yuan 樞密院	Wu ku 物庫
Sinong si 司農司	Wugui 五鬼
Song Qi 宋祁	Xiangbing 鄉兵
Sui 歲	Xiangyao jueyi yuan 香藥樞密院
Sun Fu 孫甫	Xiangyao ku 香藥庫
Taifu si 太府司	Xiangyao ku shi 香藥庫使
Taimiao cang 太廟藏	Xiangyao yiyuan 香藥易院
Taishan 泰山	Xie Jiang 謝綽
Tao Bing 陶邴	Xiku 西庫
Tao Gu 陶穀	Xin yi ku 新衣庫
Tian Kuang 田況	Xinfa 新法
Tian Xi 田錫	Xingfa 刑法
Tidian xingyu 提點刑獄	Xingguo 興國
Tiju changping shi 提舉常平使	xiqian 息錢
Tiju shiyi wu 提舉市易務	Xu Jiang 許將
Tiju si goudang gongshi 提舉司勾當公事	Xuanju 選舉
Tiju zongling suo 提舉總領所	Xuansheng dian ku 宣聖殿庫
Tong du tiju zaijing zhushi kuwu 同都提舉在京諸司庫務	Xue Xiang 薛向
Tongjian Zuocang ku 同監左藏庫	yanyin 鹽引
Tongpan Sinong si 同判司農司	Yanfu 延福
Wang Chinruo 王欽若	Yang Cha 楊察
Wang Chou 王楙	Yang Yongde 楊永德
Wang Jien 王繼恩	Yantie panguan 鹽鐵判官
Wang Shouzhong 王守忠	Yanzhou 兗州
Wang Yaochen 王堯臣	Yao Zhongsun 姚仲孫
Wei wang 魏王	Yaomi ku 藥蜜庫
Weizhou 濰州	Ye Qingchen 葉清臣
Wu Chong 吳充	Yiku 衣庫

Ying 穎	Zhang 章
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Yuanhao 元昊	Zhitian 職田
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Yuchu 御廚	Zhizhigao 知制誥
Yudie 玉牒	Zhongshu 中書
Yueqi ku 樂器庫	Zhou Li 周禮
yuezhuang 月椿	Zhuanxuan hetong si 傳宣合同司
Yujin yuan 玉津園	Zicao 紫草
yumai juan 預買絹	Zizhou 淄州
Yunsi 運司	Zongling suo 總領所
Yunzhou 鄆州	Zongzheng si 宗正司
Yuqian zhuangguan jishang ku 御前樁管激賞庫	Zongzhi qian 總制錢
Zai 宰	Zuocang beiku 左藏北庫
Zamai chang 雜賣場	Zuocang ku 左藏庫
Zamai wu 雜買務	Zuocang nan ku 左藏南庫
Zeng Bu 曾布	Zuocang xi ku 左藏西庫
	Zuocang xi shang ku 左藏西上庫

Zuofang wuliao ku 作坊物料庫

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