

**Protecting Regional Interests: Feng Guifen and
His Contributions to Tax Rationalization in
Southern Jiangsu in 1853-74**

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Introduction

Feng Guifen (馮桂芬, 1809-1874) was a Chinese scholar in the nineteenth century. Born in Suzhou 蘇州, Southern Jiangsu 江蘇, the wealthiest region of late imperial China, he became a Metropolitan Graduate 進士 in 1840 and embarked on a promising official career. In the mid-1840's, however, he left office and spent most of his life in his hometown, active in local security and land tax rationalization during the rebellion period (1853-1864). After the rebellion, he became involved in the reconstruction of his home city until his death in 1874. He was a scholar with broad knowledge and pragmatic concerns and left many works in the fields of history, literature, philology, administration, astronomy and mathematics.¹

Feng's contemporary Yu Yue 俞樾 commented in 1876 that Feng made two great contributions to his hometown during his life. First, Suzhou was recovered from rebellion forces soon after Feng persuaded the leader of Xiang Army 湘軍, Zeng Guofan 曾國藩, to send Li Hongzhang's 李鴻章 troops to Shanghai 上海. In his letter to Zeng, Feng offered a new possibility which helped bring an end to the uprising – recapturing Nanjing 南京, the capital of the rebels. Second, because of Feng's efforts, the excessively high land tax quota in Southern Jiangsu was lowered for the first time during the Qing. The court accepted the land tax reduction petition Feng drafted and ordered a reduction in the tax quota of the region by one third.²

Feng Guifen came to popular public attention in 1898. *Jiaobinlu kangyi* 校邠廬抗議, his work consisting of 42 essays on institutional reform, was presented to the emperor and served as the program for the “One Hundred Day Reform”. One thousand copies were printed and sent to all officials in the central government and Shuntian 順天

¹ For the full list, see Kai Vogelsang, *Feng Kuei-fen und sein Chiao-Pin lu k'ang-i* (Hamburg: Hamburger Sinologische Gesellschaft, 2001), 232-35.

² Feng Guifen, *Xianzhitang ji* (JDCK), *Yuxu* 俞序.

Prefecture. The emperor ordered officials to write down their remarks on the work and present them to the court.³

Previous Scholarship

Feng was famous in the late Qing 清 and republic period. His biography was collected from different historical works, most of which were traditional Chinese historiography. In these historical works, Feng was typically regarded as a “statecraft scholar” or “literati” with a broad range of knowledge, and Yu Yue’s assessment of Feng was generally upheld.⁴ After 1937, Feng was studied with more contemporary research methods, and he came to be regarded as a reformer or local gentryman. The former perspective centered on *Jiaobinlu kangyi* and the latter on Feng’s activities in the local affairs in his hometown.

Feng as a Reformer

(1) In the Context of Sino-Japanese Relations

The trend of portraying Feng as a reformer in China began with Huang Cuibo 黃淬伯. He published *Qishi nianqian zhi weixin renwu- Feng Jingting* (七十年前之維新人物——馮景亭 *The Reformer before Seventy Years - Feng Jingting*) in 1937, when the Sino-Japan war broke out. Huang found, to his bitter regret, that Japan had become a strong, modern nation because of the Meiji Reform beginning in the 1860’s. *Jiaobinlu kangyi*, one of Feng’s most important works on reform, was completed around the same time and could have ushered in an era of similar strength for China, but it was never carried out. Huang emphasized the importance of introducing Western technology, alleging that Zhang Zhidong’s 張之洞 maxim of “*zhong ti xi yong*” (中體西用, Chinese learning as the foundation, Western learning for practical use) originated in Feng Guifen’s ideas.⁵

³ Gong Shuduo, *Zhongguo jindai wenhua tansuo* (Beijing: Beijing shifan daxue chubanshe, 1997), 196.

⁴ See Zhi Weicheng, *Qingdai puxue dashi liezhuan* (Shanghai: Shanghai taidong tushuju, 1925), 563-64; Zhao Erxun, *Qingshigao* (Beijing: Zhonghua shuju, 1977), 13437-40; Cai Guanluo, *Qingdai qibai mingren zhuan* (Shanghai: Shijie shuju, 1936), 1731-32.

⁵ Huang Cuibo, “Qishi nian qian zhi weixin renwu - Feng Jingting,” *Zhongshan wenhua jiaoyuguan jikan* 4, no. 3 (1937).

(2) “China’s response to the West”

American scholars in the 1950’s and 1960’s regarded Feng as a Confucian reformer. American Sinology study during that period was heavily influenced by the concepts of “Western impact” and “Chinese response”. Mary C. Wright published her work on the Tongzhi restoration (*Tongzhi zhongxing* 同治中興), exploring why China failed to respond the Western challenge through a reform movement. Wright regarded Feng Guifen as the theorist of the Tongzhi Restoration for two main reasons: Feng’s admiration of Western technology and his supposed role as the inspiration of Zhang Zhidong’s maxim “Chinese learning as the foundation, Western learning for practical use”. In the 1970’s, Frank A. Lojewski completed his Ph.D. dissertation on Feng’s land tax reform and published an article on Feng’s reform proposal for local administration. He pointed out that Wright had ignored some aspects of Feng’s life and work, but in general accepted Wright’s conclusion that the Confucian system was against radical changes and modernization.⁶ George W. Montgomery also found that some aspects of *Jiaobinlu kangyi* were ignored in early scholarship. He translated numerous essays from *Jiaobinlu kangyi* in his dissertation and demonstrated that the work was more broad and complex than previous scholars had perceived.

Young-tsu Wong 汪榮祖 demonstrated Feng’s complexity in another way. After examining the intellectual context of the late eighteenth to late nineteenth century, he argued that Wright’s view was over-simplified. Wong alleged that Feng’s concerns were not limited to “machines and technology” but exceeded the scope of the Self-Strengthening Movement. Feng responded not only to the West but also to dynastic decline by stretching his thought beyond traditional Chinese values and the limits of Confucian ideology. Regarding the maxim *zhong ti xi yong*, Wong pointed out that Zhang’s context and Feng’s were totally different; Zhang Zhidong’s concern was to balance conflicts between the conservatives and radical reformers like Kang Youwei 康有為, while such radical reform ideas did not appear in Feng’s time.⁷

⁶ Lojewski, *Confucian Reformer and Local Vested Interests: The Su-Sung-T’ai Tax Reduction of 1863 and Its Aftermath* (Ph.D dissertation, University of California, Davis, 1973); Lojewski, “Reform within the Tradition: Feng Kuei-Fen’s Proposal for Local Administration,” *Tsing Hua Journal of Chinese Studies* 11 (1975).

⁷ Wong Young-tsu, “Feng Kuei-Fen’s Perception of Reform,” *Monumenta Serica* 31 (1974-75).

Scholars in mainland China also accepted “China’s response to Western impact” as a guiding trope of scholarship, not because of the influence of John K. Fairbank, but because of Mao’s judgment; he asserted that the Opium War of 1840 had changed China from a feudal society into a semi-colonial, semi-feudal country.⁸ In addition, historical scholarship in China in the 1950’s and 1960’s was dominated by the Stalinist theory of the “five modes of production model,” i.e. all historical development follows the successive stages of primitive, slave, feudal, capitalist and socialist modes of production. From 1953-64, scholars were active in debating to which political class and social form Feng’s thoughts belonged. Chen Xulu’s 陳旭麓 study on *Jiaobinlu kangyi* in 1964 was the most comprehensive and helpful up to that date. His introduction and comparison study of the manuscript and printed editions of *Jiaobinlu kangyi* in particular offered a new perspective; the compilation and dissemination process of *Jiaobinlu kangyi* were unclear.⁹

After the Cultural Revolution, study of Feng Guifen continued in the 1980’s, and the idea of “Western impact” and “Chinese response” was still followed without reflection. Several biographies were published, and large amounts of theses on Feng’s thought appeared. More details of Feng’s life were described,¹⁰ but no new perspective was given.

Feng as a Scholar

To avoid the problematic “China’s response to the West” lens and the equally problematic idea that contemporary China began in 1840, Kwang-Ching Liu 劉廣京 adopted in his work the traditional Chinese concept of statecraft (*jingshi* 經世), which

⁸ Rong Mengyuan, “Guanyu Zhongguo jindaishi fenqi wenti de taolun,” *Kexue tongbao*, no. 8 (1956).

⁹ Chen Xulu, “Guanyu Jiaobinlu kangyi yishu- jian lun Feng Guifen de sixiang,” *Xin jianshe*, no. 2 (1964).

¹⁰ For the biography that follows the concept of “Western impact” and “China response”, see Xiong Yuezhi, *Feng Guifen pingzhuan* (Nanjing: Nanjing daxue chubanshe, 2004). For regarding Feng as the theorist of the Self-Strengthening Movement, see Ding Weizhi, “Jiaobinlu kangyi yu Zhongguo wenhua de xiandaihua,” *Lishi yanjiu*, no. 5 (1993): 74-91; Xie Junmei, “Feng Guifen yu Jiaobinlu kangyi,” in *Jiaobinlu kangyi: yangwu yundong de gangling*, 1-64 (Zhengzhou: Zhongzhou guji chubanshe, 1998). For the biography written in the traditional Chinese way, see Jia Shucun, “Feng Guifen qiren qishi,” *Qingshi yanjiu*, no. 3 (1998): 77-83.

was active in the last one hundred years of the Qing.¹¹ Wang Erh-min 王爾敏 also used this approach and defined statecraft as the self-evolving Confucian concept of improving administration within the traditional Six Ministries system. The concept of statecraft originated from an early Confucian idea but became popular in the Qing, especially in the 1820's-1890's with the continuing compilation of *Jingshi wenbian* (經世文編, Collected Work on Statecraft). Although statecraft was self-evolving, Wang argued that it could not adapt to new conditions, which arose in the late nineteenth century. Diplomacy, for example, could not be included in the Six Ministries system.¹² From this perspective, the intellectual connection between Gu Yanwu 顧炎武, Gong Zizhen 龔自珍, Wei Yuan 魏源 and Feng Guifen was made, as they were all regarded as statecraft scholars by their contemporaries. This connection, however, ignored the context of each scholar's ideas and their differing concerns. For example, Gong and Wei's works were largely theoretical, while Feng designed his proposals for practical use. James M. Polachek overcame this problem through an examination of the literati circles and networks of the first half of the nineteenth century. Polachek built a more concrete connection between the concerns of Feng and those of the statecraft literati; they all attempted to balance state revenue and expenditure primarily by reforming "the three important administrations" (*sandazheng* 三大政) - land tax, Yellow River Control and the salt monopoly.¹³

Feng as a Local Gentryman

In the 1940's, Momose put forth a view of Feng as a local gentryman, as Feng had stayed in his hometown in the 1850's and 1860's, active in local affairs.¹⁴ Polachek examined the concerns of Feng and his local gentry network and the cooperation and conflicts between the local gentry and provincial officials. He believed that the local

¹¹ Zhongyang yanjiuyuan jindaishi yanjiusuo, *Jinshi Zhongguo jingshi sixiang yantaohui lunwenji*, 1.

¹² Wang Erh-min, "Jingshi sixiang zhi yijie wenti," *Zhongyang yanjiuyuan jinshisuo yanjiu jikan* 13 (1984): 27-38.

¹³ Polachek, "Literati Groups and Literati Politics in Early Nineteenth Century China," (Ph.D dissertation, University of California, Berkeley, 1976); Polachek, *The Inner Opium War* (Cambridge (Mass.) and London: The Council of East Asian Studies/Harvard University, 1992).

¹⁴ Momose Hiromu, "Fu Kei-fun to sono chojutsu ni tsuite," *Toa ronso* 2, 1940, 97-122; Momose Hiromu, "Fu Kei-fun no kyoshin teki seikaku," in *Wada Hakushi Koki Kinen Tōyōshi Ronsō Hensan linkai*, 949-57, 1961.

gentry strengthened their position during the rebellion period and maintained their influence after the rebellion ended.¹⁵

Philological Study of *Jiaobinglu kangyi*

Vogelsang distinguished his study from previous scholarship with a philological study of *Jiaobinlu kangyi*. First, he interpreted the hidden meaning in the title.¹⁶ “*Jiao Bin lu kangyi*” was a hint at Feng’s dissatisfaction with the central government in 1861. He opposed the Empress Dowager Cixi’s control of the court and was dissatisfied with the diplomatic failure of 1861; after British-French Allies invaded Beijing 北京, Qing signed the Beijing Treaty with the British and ceded Kowloon to them. Second, he reconstructed the process of the dissemination and reprinting of different editions of *Jiaobinlu kangyi* and identified the “definitive edition” (*dingben* 定本). According to Feng’s grandson, the edition that had been personally compiled by Feng in 1863 could be identified by its fixed order and number of essays. On the basis of Chen Xulu’s study in 1964, Vogelsang collected information from over thirty editions of *Jiaobinlu kangyi*, including nine manuscripts and twenty-five printed editions, which varied in number and order of the essays, and, in some cases, the text of the essays. He identified the manuscript collected in Shanghai library with forty-two essays as the “definitive edition”.¹⁷ Third, he restored the “definitive edition” of *Jiaobinlu kangyi* and compared it with eight other manuscripts in his textual criticism work *Jiaobinlu kangyi huijiao* 校邠廬抗議彙校. The manuscript collected in Shanghai library disappeared, and *Jiaobinlu kangyi huijiao* became the only record of the “definitive edition” of 1863 and the changes made by Feng himself to the text in 1863-74.¹⁸

¹⁵ Polachek, “Gentry Hegemony: Soochow in the T’ung-Chih Restoration,” in *Conflict and Control in Late Imperial China*, eds. Frederick Wakemen and Carolyn Grant, 211-56 (Berkeley: University of California Press, 1975).

¹⁶ Kai Vogelsang, *Feng Kuei-fen und sein Chiao-Pin lu k’ang-i* (Hamburg: Hamburger Sinologische Gesellschaft, 2001), 15-26.

¹⁷ Vogelsang, *Feng Kuei-fen und sein Chiao-Pin lu k’ang-i*, 113-40.

¹⁸ Feng Guifen, *Jiaobinlu kangyi huijiao*, ed. Kai Vogelsang (Shanghai: Shanghai shehui kexueyuan chubanshe, 2015).

Feng's Life and Concerns as a Starting Point

Feng was regarded as a reformer advocating westernization because of the series of essays in *Jiaobinlu kangyi* encouraging the introduction of Western knowledge and technology. These essays were written in Shanghai while Feng sought refuge from the Taiping. After leaving Shanghai, however, he was involved in post-rebellion reconstruction in his hometown and did not show much interest in the West. Among the 42 essays selected in *Jiaobinlu kangyi*, only four focused on foreign relations and Western technology and knowledge (*Zhi yangqi yi* 制洋器議, *Shan yuyi yi* 善馭夷議, *Cai xixue yi* 采西學議, and *Zhong zhuandui yi* 重專對議). Western social and political systems were mentioned in only two other essays (*Gong chuzhi yi* 公黜陟議 and *Shou pinmin yi* 收貧民議). Moreover, most of the essays in *Jiaobinlu kangyi* deal with institutional reform. Was Feng a reformer advocating westernization? The evidence of his life suggests not. What, then, was Feng's main concern?

As a Metropolitan Graduate who ranked second in the Palace Examination 殿試, Feng could have had a promising official career. He had the chance of promotion when he was recommended to the Emperor as a talented official by his examiner Pan Shi'en 潘世恩 in 1850. He did not take the position, instead leaving Beijing in the same year because of his father's death. Rather than pursuing an official career, Feng seemed to be more enthusiastic about local affairs. He did not return to Beijing after the mourning period but helped to maintain local security in Suzhou City and attempted a tax equalization program in 1853 when the Shanghai Small Sword Society 小刀會 revolted and captured Shanghai. He was active in local economics from 1853-56. Even after receiving notice from the Ministry of Personnel 吏部 in 1856 urging him return to Beijing to assume office, he stayed in Suzhou to raise funds for the provincial government at the request of the Governor of Jiangsu. Feng was suddenly forced to withdraw from local affairs from 1857-60 because of conflicts with Peng Yunzhang 彭蘊章, an influential native who served in Beijing as high official.¹⁹ When the Taiping rebellion forces occupied Southern Jiangsu, Feng was involved in requesting domestic and foreign military reinforcements in 1861-62 to

¹⁹ The process of the conflicts were not revealed in the secondary literatures.

protect Shanghai and recover Southern Jiangsu. He successfully petitioned for tax reduction in 1863. After Suzhou City was retaken from the rebels, he devoted himself to a wide range of post-rebellion reconstruction affairs.

In summary, after becoming a Metropolitan Graduate in 1840, Feng spent at most eight years in Beijing, but twenty-seven years in his home province, fund raising, maintaining security, campaigning for tax rationalization and reconstructing post-rebellion Suzhou City. Feng spent his life taking care of local safety and welfare, with the grain tribute tax issue as his main concern. The central goal in Feng's life, I would argue, was to build a fair grain tribute tax system in Southern Jiangsu. Accordingly, the central task of my dissertation is to contextualize and reconstruct Feng Guifen's efforts toward that goal.

Overview of the Dissertation

This paper aims to contextualize and reconstruct Feng Guifen's activities, particularly those from 1853-74, which were closely related to the changing social-economic situation in the region and Feng's unwavering concern with the grain tribute tax issue. I will specifically address the contextualization and reconstruction of four periods in Feng's life, periods which have previously been neglected in the study of his life and works: (1) contextualizing the measures Feng adopted to maintain local security in Suzhou and reconstructing his tax equalization program of 1853 against the backdrop of the Shanghai Small Sword Society revolts; (2) reconstructing the conflict between Feng and Peng Yunzhang in 1857-59; (3) reconstructing Feng's tax rationalization efforts in 1863-65; and (4) reconstructing Feng's activity in his later years, 1864-75, particularly in the realm of post-rebellion reconstruction and grain tribute tax administration. The study of (1), (2) and (4) are based on the manuscripts of *Xianzhitang waiji* 顯治堂外集 and *Yelu zalu* 也魯雜錄, which are collected in Library of Fudan University in Shanghai but seldom used in previous scholarship. The reconstruction work for (3) is based on *Jiangsu sheng jianfu quan an* 江蘇省減賦全案, the official archives on tax reduction in 1863-65, and the works and chronicle biographies of Feng, related fellow gentry, and officials.

The first chapter offers the necessary background knowledge on grain tribute tax, covering in detail the following points:

- (1) Grain tribute tax was collected only in eight provinces (Shandong 山東, Henan 河南, Hunan 湖南, Hubei 湖北, Jiangxi 江西, Jiangsu 江蘇, Anhui 安徽, and Zhejiang 浙江) and largely served the self-interest of the central government. It was used as salary in kind for the Han officials, several hundred of the thousands of Manchu functionaries, imperial clansmen and soldiers in Beijing and the surrounding area. About 58.3 percent of the grain tribute tax fed the garrison in Beijing, 33.3 percent the imperial clansmen, 4 percent the Manchu functionaries, and 4 percent the Han officials in Beijing.
- (2) The grain tribute tax burden was unequally distributed. Jiangnan 江南, comprised of Southern Jiangsu (the three prefectures of Suzhou, Songjiang 松江, Changzhou 常州, and the independent department of Taicang 太倉) and the three prefectures of Hangzhou 杭州, Jiaxing 嘉興 and Huzhou 湖州 in Northern Zhejiang Province, bore the highest tax burden throughout the entire empire, because it was the most wealthy and developed region of China in this period. The tax burden in the prefectures of Suzhou and Songjiang was the highest in Jiangnan.
- (3) The central problem of the grain tribute tax system in Jiangnan was the excessively high tax burden - the grain tribute tax rate in this region amounted to 3-5 times that of neighbouring areas who shared similar geographical conditions and over ten times that of northern provinces.
- (4) The grain tribute tax system in Jiangnan deteriorated during the economic crisis between 1840-1853, because the tax burden became unbearably high. The economic crisis brought about a social crisis, as well; violent tax resistance and revolts overwhelmed Jiangnan in this period.
- (5) Three factors caused the high tax burden: high statutory tax resulting from the central government's dependence on wealth from Jiangnan, high illegal surcharges incurred in the transport process due to the corruption of the Grand

Canal transport system, and high illegal surcharges in the tax collection process caused by the malpractices of local governments. All measures that attempted to lower the tax burden had to address these three factors.

- (6) High illegal surcharges in the tax collection process were caused by malpractices in local administration. Yamen clerks and runners committed most of these. They pocketed over 80 percent of illegal surcharges, and magistrates embezzled the rest. The central problem in the tax collection process was tax inequality, which was created illegally by yamen clerks.
- (7) The most feasible and effective solution to lower the grain tribute tax burden in Southern Jiangsu was to rationalize tax collection administration at the local level, i.e. to equalize the tax rate among all taxpayers and ban all malpractices.

The second chapter explores Feng's experiences from 1809-1852, especially his life in Beijing during the 1840's. Feng grew up in a family of businessmen and became a Metropolitan Graduate in 1840. He served in Beijing as a low-level official in 1840's. The study of this period in Feng's life achieves two goals: (1) explaining why Feng was not promoted in Beijing in the 1840's; and (2) reconstructing Feng's friendship circle and examining how it influenced Feng's academic tendencies and personal values.

The third chapter examines Feng's life from 1853-60. The economic crisis reached its climax in 1853, and social unrest overwhelmed Southern Jiangsu. It was the turning point in Feng's life. He began to become more involved in local affairs beginning in 1853 and ultimately remained in this arena for the rest of his life. This chapter focuses on three key areas: (1) contextualizing Feng's involvement in local security and reconstructing his tax equalization program in the context of the Shanghai Small Sword Society revolts; (2) reconstructing the conflicts between Feng and Peng Yunzhang in 1857-59, which resulted from a tax evasion punishment case during the tax equalization program in 1853; and (3) reconstructing nation-wide efforts in tax rationalization programs in the 1850's, including Feng's 1853 program in Southern Jiangsu, and the adaptation of his program by others in Hunan in 1855-57 and Hubei in 1857-58, so as to demonstrate the necessity and feasibility of tax rationalization.

Chapter four chronicles Feng's involvement in local security in Shanghai in 1861-62 and the tax rationalization program in Southern Jiangsu in 1863-65. When the Taiping captured Suzhou in 1860, the Suzhou gentry sought refuge in Shanghai. There, they cooperated to request domestic and foreign military reinforcements to protect Shanghai and recover Southern Jiangsu. Feng served as the private secretary of the Governor of Jiangsu, Li Hongzhang, and drafted a tax reduction petition. This chapter addresses four important elements from this period in Feng's life: (1) the process of requesting military reinforcements so as to discern the role Feng played; (2) his tax rationalization efforts which include three components - tax reduction, tax equalization and banning illegal surcharges, and land survey; (3) the conflicts between Feng and the provincial official Liu Xungao 劉郇膏 during tax rationalization in order to explore the differing concerns of the three involved parties (the state, the officials, and local gentry) regarding grain tribute tax; and (4) the ways in which Feng and fellow gentry cooperated to exert influence through the gentry-network.

The last chapter concerns Feng's later life in Suzhou from 1864-74. In this chapter, I will: (1) reconstruct Feng's post-rebellion reconstruction activities in his hometown; and (2) reconstruct Feng's efforts on the tax and land issue.

A Note on the Challenges of Reconstruction

The reconstruction presented here is based on information that was scattered throughout official archives, diaries, poems, memorials, letters and chronological biographies of the related figures. The plentiful but fragmented nature of the data meant that synthesizing it into a single piece of work was a difficult task. I have attempted to present the narrative in as coherent a way as possible by first establishing the context (chapter 1) and then following the events of Feng's life chronologically with his central concern – a fair taxation system – as a running theme throughout (chapters 2-5). I have further addressed the problem of readability with the detailed overview provided in this introduction and with the summary presented in the conclusion.

Chapter One

The Grain Tribute Tax in Southern Jiangsu

This chapter deals with the social-economic situation in Southern Jiangsu in the mid-nineteenth century, particularly the grain tribute tax and economic crisis. It contextualizes Feng Guifen and his activities through an exploration of the differing concerns of the state, provincial officials, magistrates and the local elite. The overall contextualization of the grain tribute tax system is built on the scholarship of the last fifty years in the fields of local administration, urban study, land tax, agricultural economy, state and local fiscal systems, China and the world economy. The efforts made to improve the tax system from the mid-seventeenth century to the mid-nineteenth century are outlined in this chapter. These efforts, which show how deeply the abuses of the grain tribute tax system were entrenched, demonstrate the necessity of grain tribute tax rationalization and institutional political reform of the central and local governments.

1.1 Commercialization of Southern Jiangsu

Southern Jiangsu geographically refers to the area bordering what is now the East China Sea, south to the Yangtze River, east to Tai Lake and north to Zhejiang province. Southern Jiangsu comprised the three prefectures of Suzhou 蘇州, Songjiang 松江, Changzhou 常州, and the independent department of Taicang 太倉 in Jiangnan²⁰. (See MAP 1.1) Suzhou City, the heart of Southern Jiangsu, functioned as the seat of three different levels of governments: the seat of the Governor of Jiangsu Province, of Suzhou Prefecture, and of Changzhou 長洲, Wu 吳 and Yuanhe

²⁰ Jiangnan (江南, which literally means south of Yangtze River) referred to the area mentioned above and three other prefectures, Jiaying 嘉興, Huzhou 湖州, and Hangzhou 杭州 in northern Zhejiang in the Qing. The land tax burden of Jiangnan was the highest in the empire, and the burden of Suzhou and Songjiang Prefecture was the highest in Jiangnan. Liu Xungao and Guo Boyin, *Jiangsu sheng jianfu quan'an* (1866), 2:4b.

元和 County. Table 1.1 shows the counties in Southern Jiangsu during the Qing dynasty.

MAP 1.1 Southern Jiangsu in the Nineteenth Century



SOURCE: Bernhardt, *Rents, Taxes, and Peasant Resistance: The Lower Yangzi Region, 1840-1950* (Stanford: Stanford University Press, 1992), 15.

NOTE: The names of prefectures and independent departments are in uppercase, and those of counties in lowercase.

TABLE 1.1

The Counties of Southern Jiangsu in the Nineteenth Century

Suzhou Prefecture 蘇州府	Wu County 吳縣	Songjiang Prefecture 松江府	Huating County 華亭縣
	Changzhou County 長洲縣		Lou County 婁縣
	Yuanhe County 元和縣		Fengxian County 奉賢縣
	Kunshan County 崑山縣		Jinshan County 金山縣
	Xinyang County 新陽縣		Shanghai County 上海縣
	Changshu County 常熟縣		Nanhui County 南匯縣
	Zhaowen County 昭文縣		Chuansha Sub-prefecture 川沙廳
	Wujiang County 吳江縣		Qingpu County 青浦縣
	Zhenze County 震澤縣		Fuquan County* 福泉縣
	Taihu Subprefecture 太湖廳		
	Taicang Independent Department 太倉直隸州		Zhenyang County 鎮洋縣
Jiading County 嘉定縣		Yanghu County 陽湖縣	
Baoshan County 寶山縣		Wuxi County 無錫縣	
Chongming County 崇明縣		Jinkui County 金匱縣	
		Yixing County 宜興縣	
	Jingxi County 荊溪縣		
	Jiangyin County 江陰縣		
	Jingjiang County 靖江縣		

SOURCE: Feng Xianliang, *Ming Qing Jiangnan diqu de huanjing biandong yu shehui kongzhi* (Shanghai: Shanghai renmin chubanshe, 2002), 64-66.

NOTE: * Fuquan County was divided as a separate county from Qingpu County in 1724, and was combined into Qingpu County in 1743.

Southern Jiangsu was originally a swamp. It nevertheless became the richest region of late imperial China because of its multiple cropping patterns based on intensive hydraulic engineering, the seawall along the eastern edge, and the introduction of

cotton textile and silkworm raising technology, which maximized utilization of land and human resources and turned geographic disadvantages into advantages.²¹

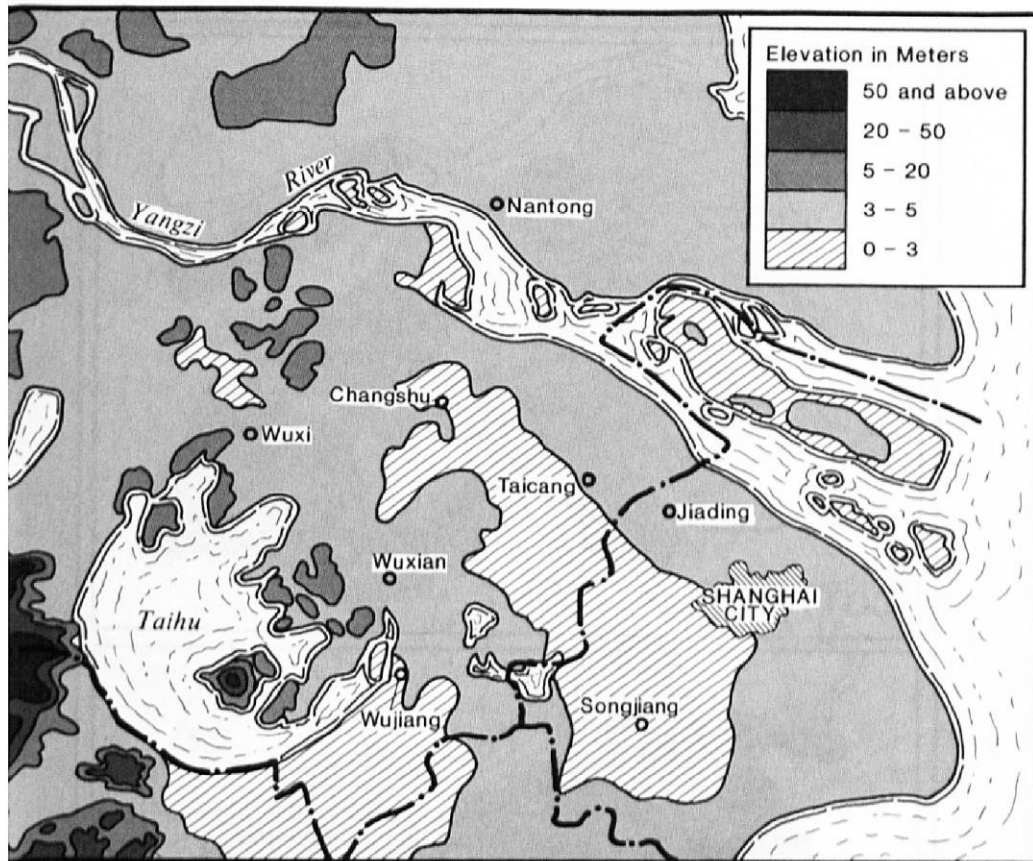
Before the 1850's, three different cropping patterns had been adopted in Southern Jiangsu according to the terrain. First, cotton, a dry crop, was grown on the elevated coastal region. In the area from Changshu 常熟 and Zhaowen 昭文 County east through most of Taicang Department and south through the eastern part of Songjiang Prefecture, rice and cotton, the latter usually double-cropped with beans and wheat, were the major agricultural products. Cotton growth was highest in the province in the outer rim of the area, as the elevation of the terrain made it difficult to irrigate, and the soil was too saline for most other crops. In Shanghai 上海, Chuansha 川沙, Fengxian 奉賢, and Jiading 嘉定, 60 to 70 percent of arable land was planted with cotton fields.

Second, in the area to the east and south of Tai Lake, the lowest-lying area of the lake basin, mulberries were planted on the built-up embankments surrounding the rice paddies to help retain the soil. The silk production centre lay in the County of Wujiang 吳江 and Zhenze 震澤, where the major rural products were mulberries and rice. Third, in Kunshan 崑山, Songjiang and Qingpu 青浦, an area far from Tai Lake, it was easy to irrigate, but not necessary to build embankments held firm by mulberries, and therefore rice was the dominant crop.²² (See MAP 1.2):

²¹ Mark Elvin, "Market Towns and Waterways: The County of Shanghai from 1480 to 1910," in *The City in Late Imperial China*, ed. G. William Skinner (Stanford, California: Stanford University Press, 2009), 441.

³ Philip C.C. Huang, *The Peasant Family and Rural Development in the Yangzi Delta, 1350-1988* (California: Stanford University Press, 1990), 22-25; Bernhardt, *Rents, Taxes, and Peasant Resistance*, 17.

MAP 1.2 The Topography of the Yangtze Delta



SOURCE: Huang, *The Peasant Family and Rural Development in the Yangtze Delta, 1350-1988*, 25.

Cotton cultivation and the cotton production industry were the leading forces in the commercialization process of the lower Yangtze Delta during the Ming and Qing dynasty and turned this region into the centre of cotton growing, spinning, weaving, and trading in China. Compared to hemp, cotton is higher yielding and easier to plant, and products woven from it are warmer and more comfortable. After cotton spinning and weaving techniques were introduced to the present-day Shanghai area in the late thirteenth century, the cotton plant spread rapidly. Widespread cultivation resulted in a boom in peasant family textile production. The handicrafts of spinning and weaving, which were usually done by surplus labourers such as women and children, extended from the cotton-growing counties to the neighbouring counties, such as Changshu and Wuxi 無錫, where cotton was not planted, but the raw fibre was available at local markets. In Songjiang, the leading cotton handicraft centre, in which all households wove cotton, an average household had an output of 66.3 *pi* (匹, bolts) of cloth per

year. Because each household's own annual consumption amounted to only 8.4 *pi*,²³ over 87 percent of products went to the market.

Silk production, a second driving force of commercialization and urbanization, expanded in the Ming and Qing dynasties in response to a growing demand for silk clothing by wealthy groups such as officials, degree holders and merchants. Peasant families grew mulberries, raised silkworms, and reeled the raw silk which was sold to the market. Hired wage labourers and artisans in cities and towns and the three official Imperial Silk Manufactories in Suzhou, Hangzhou and Nanjing, rather than the peasant families, performed the weaving process.²⁴

The increase in cotton and mulberry cultivation and the decrease in rice production turned Southern Jiangsu from a grain-rich into a grain-deficient area. The rice produced in Southern Jiangsu was not sufficient to feed its high density population. The region had to depend on rice imports of 15,000,000 *shi* 石 annually from provinces upriver, particularly Hunan 湖南.²⁵

As a result of commercialization, market towns with different functions emerged quickly. The number of new towns in the Ming and Qing shows that urban population was increasing faster than the general population during this period. In 1843, 9.5 percent of the population of the lower Yangtze region lived in towns. In contrast, the proportion in less-commercialized North China was only 4.2 percent. In Southern Jiangsu, the most commercialized area, the proportion of people living in towns was much higher than the average in the lower Yangtze region. For example, in Wujiang

⁴ Huang, *The Peasant Family and Rural Development in the Yangzi Delta*, 44-46; Bernhardt, *Rents, Taxes, and Peasant Resistance*, 17-18.

²⁴ Huang, *The Peasant Family and Rural Development in the Yangzi Delta*, 46-47.

²⁵ Feng Xianliang, *Ming Qing Jiangnan diqu de huanjing biandong yu shehui kongzhi*, 44-45; Huang, *The Peasant Family and Rural Development in the Yangzi Delta*, 47-48; Bernhardt, *Rents, Taxes, and Peasant Resistance*, 18.

吴江, those in urban areas accounted for 35 percent of the total population of the region as early as 1740.²⁶

In addition to the favourable natural conditions for cotton and mulberry cultivation and the development of techniques for cotton and silk spinning and waving, the heavy land tax burden was another important reason for the high commercialization of the region. Without the income from cash crops and the cotton and silk industry, the landlords in Southern Jiangsu could not have afforded the high taxes imposed on them by the government. However, the hydraulic engineering system, which was a project of such scale that it could not be organized and afforded by individuals, guaranteed not only the agricultural harvest and livelihoods of the inhabitants in Southern Jiangsu, but also the central government's land tax revenue. The government's administration of the land tax and the hydraulic engineering system was in fact crucial to both local prosperity and the empire's prosperity.

1.2 Land Tax Burden in Southern Jiangsu

The grain tribute tax, an important source of state revenue, primarily served the interest of the central government. As the wealthiest and most commercialized region, Southern Jiangsu unfairly bore the heaviest grain tribute tax burden in the empire during the Ming and Qing. Three factors led to the excessively high grain tribute tax burden: (1) the high statutory tax quota, which transferred the wealth from Southern Jiangsu to the hands of the central government in Beijing; (2) high illegal surcharges, which occurred in the transport process and were caused largely through extortion practiced by officials, staff and boatmen of the Grain Tribute Superintendency and Imperial Granaries in Beijing and Tongzhou 通州; and (3) high illegal surcharges in the local tax collection process, which resulted from uncontrollable corruption among

²⁶ Huang, *The Peasant Family and Rural Development in the Yangzi Delta*, 48-49; Bernhardt, *Rents, Taxes, and Peasant Resistance*, 18-19. For more information about the development of the towns and their functions, see Feng Xianliang, *Ming Qing Jiangnan diqu de huanjing biandong yu shehui kongzhi*, 66-73.

local administration in response to the rigid accounting regulations and the unreasonable administration regulations issued by the central government.

1.2.1 Tax Structure of the Qing

The Qing government's state revenue included taxes, contributions, rents and profits from public enterprises.²⁷ Taxes were the most important source of regular state revenue. Traditional taxes, comprising land tax, salt tax, native customs, and miscellaneous taxes, had supported the Qing empire for two centuries, but failed to meet the increasing demand of central government spending during the silver crisis of the 1840's-1850's. New taxes, such as maritime customs, *lijin* 釐金 (a specific transit tax on commodities), and various local levies on commercial transactions and establishments, appeared in the mid-nineteenth century and assumed an increasingly important role. Although the proportion of land tax decreased in relation to the whole of the government's tax income in the second half of the nineteenth century in line with tax structure changes, it remained the single most important source of income supporting the courts, government at all levels, and the army.²⁸

²⁷ Rents from public land and interest from government enterprises accounted for at most 1 percent of all revenue. Profits from public enterprises, which appeared only at the end of the nineteenth century, arose through inflation by issuing paper notes and copper coins in certain provinces. Contribution refers to the voluntary transfer of sources from private to state treasuries via two different methods, "the purchase of degrees and offices by contribution" (*juanna* 捐納) and "efforts to return the imperial grace" (*baoxiao* 報效, which refers to the contribution of large amounts by salt merchants and hang merchants 行商 in Guangdong on special occasions to return the monopoly trade privilege they were granted by the government). The "the purchase of degrees and offices by contribution" played a substantial role in the state revenue. It accounted for about 54 percent of the whole revenue in the Jiaqing 嘉慶 period (1796-1820), 36 percent in the Daoguang 道光 period (1821-1850) and 23 percent in the Xianfeng 咸豐 period (1851-1861). See Wang Yeh-chien, *Land Taxation in Imperial China, 1750-1911* (Cambridge, Massachusetts: Harvard University Press), 8-9.

²⁸ *Ibid.*, 9-10.

1.2.2 The Land Tax

The land tax had two components: the land-labour tax (*diding* 地丁) and the grain tribute tax (*caoliang* 漕粮). The land-labour tax literally meant the combination of the *di* 地 tax and the *ding* 丁 service. The *di* tax was levied in money according to the size of the area of land and the fertility of the soil; its rate therefore varied in different counties. The *ding* service was theoretically imposed on adult males aged sixteen to sixty. In the early Qing, the *di* tax and the *ding* service were levied separately. The population of adult males, the basis of the *di* tax and the *ding* service, was ordered by Emperor Kangxi 康熙 to be permanently fixed in 1713 on the basis of the population registration in 1711. This meant that any population in excess of the quota of 1711 was not counted for tax purposes. Between 1716 and 1729, the *di* tax and the *ding* service were combined into a single tax unit collected together and no longer referred to actual population figures. This combination was called the land-labour tax and was paid in money (*zhese* 折色).²⁹

Grain tribute tax was collected only in Shandong, Henan, Hunan, Hubei, Jiangxi, Jiangsu, Anhui, and Zhejiang. As an important source of state revenue, it served for the salary in kind of the Han officials, several hundred of the thousands of Manchu functionaries, imperial clansmen and soldiers in Beijing and the surrounding area. About 58.3 percent of the grain tribute tax fed the soldiers, 33.3 percent the imperial clansmen, 4 percent the Manchu functionaries, and 4.4 percent the Han officials.³⁰ The grain tribute tax was usually paid in kind (*bense* 本色), but in some places, a portion was paid in money. Different surcharges were levied with the grain tribute tax to cover the cost of collection, transport, and storage.³¹ Before 1851, the collected tax grain was transported to the granaries in Beijing or Tongzhou through the Grand Canal. Sea transport was adopted in 1826, 1848 and regularly after 1851.³² The cost

²⁹ Ch'ü T'ung-tsu, *Local Government in China under the Ch'ing* (Cambridge (Mass.): Harvard University Press, 1988), 131-32.

³⁰ Li Wenzhi and Jiang Taixin, *Qingdai caoyun* (Beijing: Shehui kexue wenxian chubanshe, 2008), 47-58.

³¹ Ch'ü T'ung-tsu, *Local Government in China under the Ch'ing*, 140.

³² Ni Yuping, *Qingdai caoliang haiyun yu shehui bianqian* (Shanghai: Shanghai shudian, 2005), 45-103.

of sea transport was lower than that of the shipment through the Grand Canals. Sea Transport was one solution to reduce surcharges.

The land-labour tax and the grain tribute tax were both calculated according to the size and the fertility of the land, but differed from each other in four aspects. First, the land-labour tax was paid in money, but the payment of the grain tribute tax was more complicated. The statutory grain tribute tax and part of the surcharges were paid in kind (mainly in grain, but in some places in wheat and beans), however some surcharges were paid in both money and kind. For example, 83 percent of light delivery surcharges (*qinglai* 輕賚) were paid in money and 17 percent in kind, and 30 percent of wooden mat surcharges (*muban* 木板) were paid in kind, with the remainder paid in money.³³ Only in special cases when an area had suffered a disaster or it was too difficult to transport the grain to Beijing and Tongzhou, did the court allow the statutory grain tribute tax quota to be collected entirely in money.

Second, the grain tribute tax was levied only in eight provinces, but the land-labour tax was levied across the entire country. Third, the grain tribute tax was collected once a year in winter, while the land-labour tax was collected twice a year. In Jiangsu, the first half of the land-labour tax was paid in the seventh month (*shangmang* 上忙) and the second half at the end of the year (*xiamang* 下忙). Fourth, the grain tribute tax was normally delivered to the imperial granaries in Tongzhou and Beijing. Only in exceptional cases were the local and provincial governments permitted to keep part of the grain tribute tax for local expenditure. In contrast, they had the right to keep a certain portion of the land-labour tax to cover their statutory expenses (*liucun* 留存) according to imperial regulations.³⁴

³³ Li Wenzhi and Jiang Taixin, *Qingdai caoyun*, 89-92.

³⁴ *Ibid.*, 2. For more on the first and second half of the land-labour tax collection, see Ch'ü T'ung-tsu, *Local Government in China under the Ch'ing*, 287.

1.2.3 Statutory Grain Tribute Tax and Legal Surcharges

Jiangnan, comprised of Southern Jiangsu and the three prefectures of Hangzhou, Jiaxing and Huzhuo, bore the highest land tax burden in the empire. Jiangnan, comprising just 5 percent of the country's registered taxable acreage, bore the burden of 10 percent of the national land-labour tax quota and 40 percent of the national grain tribute tax quota during the Qing. For example, in 1753, the average statutory land tax quota in Suzhou, Songjiang, Changzhou and Taicang was 0.1425 *shi/mu*, which was approximately 3.7 times the national average of 0.0384 *shi/mu* (See. Tab. 1.2). Tax income from Southern Jiangsu was one of the most important sources of the state fiscal revenue.³⁵

TABLE 1.2

Land Taxes in China, 1753

(Average land-labour tax plus grain tribute tax per *mu* 畝)

<i>Land Taxes in China, 1753</i> (average diding plus tribute per mu)						
Area	Quota		Surcharges		Total tax	
	Shi	Tael	Shi	Tael	Shi	Tael
<i>China</i>	.0384	.0576	.0091	.0137	.0475	.0713
Zhili	.0260	.0390	.0063	.0094	.0323	.0484
Shandong	.0279	.0419	.0077	.0115	.0356	.0534
Henan	.0329	.0493	.0085	.0128	.0414	.0621
Shanxi	.0401	.0602	.0104	.0156	.0505	.0758
Fengtian	.0452	.0452	.0107	.0107	.0559	.0559
Shaanxi	.0639	.0639	.0186	.0186	.0825	.0825
Gansu	.0373	.0373	.0101	.0101	.0474	.0474
Jiangsu	.0599	.1018	.0118	.0201	.0717	.1219
Zhejiang	.0606	.1030	.0112	.0190	.0718	.1220
Fujian	.0670	.1139	.0161	.0275	.0831	.1414
Guangdong	.0354	.0601	.0108	.0184	.0462	.0785
Anhui	.0586	.0820	.0130	.0182	.0716	.1002
Jiangxi	.0464	.0649	.0102	.0143	.0566	.0792
Hubei	.0206	.0289	.0047	.0066	.0253	.0355
Hunan	.0344	.0481	.0072	.0101	.0416	.0582
Guangxi	.0509	.0611	.0110	.0131	.0619	.0742
Sichuan	.0123	.0148	.0037	.0044	.0160	.0192
Yunnan	.0460	.0552	.0218	.0261	.0678	.0813
Guizhou	.0927	.1113	.0244	.0292	.1171	.1405
<i>Jiangnan</i>	.1355	.2304	.0282	.0479	.1637	.2783
Suzhou	.1944	.3304	.0427	.0727	.2371	.4031
Songjiang	.1707	.2902	.0355	.0604	.2062	.3506
Taicang	.0808	.1374	.0157	.0267	.0965	.1641
Changzhou	.1240	.2108	.0243	.0415	.1483	.2523
Hangzhou	.0946	.1608	.0178	.0303	.1124	.1911
Jiaxing	.2043	.3473	.0427	.0725	.2470	.4198
Huzhou	.0839	.1426	.0180	.0306	.1019	.1732

SOURCE: Bernhardt, *Rents, Taxes, and Peasant Resistance*, 45.

³⁵ Wang Yeh-chien, *Land Taxation in Imperial China*, 70; Bernhardt, *Rents, Taxes, and Peasant Resistance*, 44.

The land tax burden in Jiangnan was the highest in the whole empire in the Ming and Qing dynasties. Ostensibly, in comparison with Northern Jiangsu and other grain tribute tax obliged provinces, the excessive burden was because of the grain tribute tax rather than the land-labour tax.³⁶ The local scholars and officials in the Qing attributed it to the huge amount of official land (*guantian* 官田) in the region.³⁷ In reality, the central government's intention was to siphon wealth from the most developed region in order to serve its own interest.

Legal surcharges (*caoxiang* 漕項) were collected together with the statutory grain tribute tax to cover the cost of shipment. For example, The reed mat (*luxi* 蘆席) and the wooden mat (*muban* 木板) surcharges were collected to cover the cost of packaging the grain; the field ration (*xingliang* 行糧) and monthly ration (*yueliang* 月糧) covered the salaries of boatmen; the water feet (*shuijiao* 水腳) covered the grain transport cost from the local granaries to the river ports; the shipment surcharge (*caozeng* 漕贈 in Jiangsu and *caojie* 漕截 in Zhejiang) included the cost of hiring sailors and labourers who towed the boats through the sluices, the cost of boats and their maintenance, and the cost of land transportation when the water was too shallow.³⁸

³⁶ Li Wenzhi and Jiang Taixin, *Qingdai caoyun*, 2-3.

³⁷ Official land was owned by the government, who had purchased or confiscated it during the Yuan and the early Ming from private hands, and who rented it out as a source of state revenue. After 1366, the official land in Suzhou prefecture amounted to almost fifty percent of all arable land. The cost of renting official land was much higher than the tax on private land. After the official land was gradually transacted back into private hands in the Ming, the tax rate on it was not lowered to what it previously had been, but rather matched the high rental rates. Because of the high percentage of official land, in spite of several small-scale attempts to reduce the grain tribute tax in Southern Jiangsu in the Ming and Qing, Suzhou and Songjiang remained the prefectures with the highest tax rate in the empire in the nineteenth century. Feng Guifen, *Suzhou fuzhi* (Shanghai: Shanghai shudian, 1991), 12:18b-20a, 21b-25a, 26a-27b, 28b, 34a-29b; Lojewski "Confucian Reformer and Local Vested Interests: The Su-Sung-T'ai Tax Reduction of 1863 and Its Aftermath," 29-40.

³⁸ Li Wenzhi and Jiang Taixin, *Qingdai caoyun*, 89-92.

1.2.4 Illegal Surcharges and Malpractices

The grain tribute tax was comprised of statutory taxes and legal surcharges, as well as illegal surcharges and fees. All surcharges and fees, whether legal or illegal, had to be paid by taxpayers. The illegal surcharges and fees were mainly incurred in the process of tax collection, transporting and discharging.

(1) Fleet Fees in the Transporting and Discharging Process

Fleet fees (*bangfei* 幫費) were incurred in the transporting and discharging process. Before accepting the tax grain, boatmen levied from the magistrates a large number of illegal surcharges and fees, such as the boat's hold mat fee (*pucang fei* 鋪倉費), the rice quality silver (*mise yin* 米色銀), the water gate pass fee (*tongguan fei* 通關費), and the sample check fee (*panyan fei* 盤驗費). These illegal surcharges and fees were generally called fleet fees, as the transport boats were organized into different fleets according to their departure provinces. The fleet fees, which were ostensibly paid by magistrates to boatmen were ultimately paid by taxpayers. The payment of fleet fees was a great burden for magistrates, but also offered them a pretext to in turn levy illegal surcharges on taxpayers. Fleet fees originated from corruption in the grain tribute transport system through the Grand Canal, with boatmen having to bribe all related officials and *yamen* 衙門 clerks and runners in the transport and discharge process. Boatmen were extorted mainly by four types of officials and their underlings. The first three were from the Grain Tribute Superintendency and the fourth from the Imperial Granary: (1) transport officials and their underlings who supervised the transport; (2) officials and their underlings in charge of expediting the transport boats along the Grand Canal, along with clerks and runners at all sluices and dams; (3) all underlings of the Director-General of Grain Transport (*caoyun zongdu* 漕運總督) in Huai'an 淮安 who had responsibility for sampling checks of grain quality; and (4) all officials, clerks and runners in Tongzhou Granaries at the terminus of the Grand Canal (*Tongzhou cangchang yamen* 通州倉場衙門), who were in charge of checking and accepting the grain, and brokers in charge of expediting the discharge. The transport system through the Grand Canal was an organized network of corruption. The fleet fees grew rapidly and became an unbearable burden for taxpayers and local

administration. In Southern Jiangsu, they rose steadily from 300 *liang* per boat in 1800, to 500-800 *liang* per boat in 1809, to about 1000 *liang* per boat in 1850.³⁹

(2) Illegal Surcharges in the Tax Collection Process

The Qing was characterized by its dualistic tax structure, and this structure is the key to understanding the local tax administration. On the one hand, there was a formal system designed in the early Qing to govern all conceivable fiscal activities. The officials in charge of public finance were required to perform their duties in strict conformity with imperial regulations established in works such as *Da Qing huidian* (大清會典, *Collected Statutes of the Great Qing Dynasty*), *Hubu zeli* (戶部則例, *Regulations of the Ministry of Revenue*), and *Fuyi quanshu* (賦役全書, *The Complete Book of Taxes and Labour Services*). Local finance was also subjected to a rigid accounting system, which was too inflexible to accommodate real scenarios and changing market prices. After tax collection, magistrates were supposed to deliver most of the land-labour tax to the provincial government (*qiyun* 起運) and to keep a certain amount to cover their statutory expenses (*liucun* 留存), and the same practice was also followed at the provincial level. Statutory expenses, the only legal source of revenue for local and provincial governments, were divided into three categories: military supply, imperial post and local expenses. The first two parts were allocated for specific purposes. The third part was available to local governments,⁴⁰ however, on both the local and provincial level, it was inadequate to cover either administrative expenditures or officials' personal needs.⁴¹

³⁹ Ibid., 238-53.

⁴⁰ For example, statutory expenses amounted to 21.5 percent of the total land-labour tax in the empire in 1685. In Jiangsu, the proportion in that same year was 28.7 percent. With the exception of the expenditure for water conservancy, military supply and imperial post, the local government in Suzhou Prefecture had only 3.0 to 9.1 percent of the whole land-labour tax as disposable income to cover expenses in 1692. See Madeleine Zelin, *The Magistrate's Tael: Rationalizing Fiscal Reform in Eighteenth-Century Ch'ing China* (Berkeley: University of California Press, 1984), 28, 34-35.

⁴¹ Wang Yeh-chien, *Land Taxation in Imperial China*, 49; Zelin, *The Magistrate's Tael*, 25-46.

To help meet the costs of local administration, magistrates had few methods available to expand their funds: obtain more from taxpayers in the tax collection process, report only a portion of the taxes collected to their superiors, or divert funds allocated by the central government for other purposes. Thus, alongside the rigid formal system, an informal funding system, which was far more flexible, gradually developed to finance local governments. The informal system was not approved by the court or provincial officials, but was nevertheless tolerated.⁴²

Magistrates, provincial officials and yamen clerks and runners were key figures in the informal system. The methods magistrates commonly employed to extort taxpayers were subject to impeachment from their superiors at the provincial level. In order to gain favouritism from their superiors and avoid punishment, magistrates delivered to their superiors a portion of the illegal surcharges and other levies in the form of contributions, fees and gifts. Such fees and gifts presented on a regular basis from one member of the bureaucracy to another were called customary fees (*lougui* 陋規).⁴³ Provincial officials, who were responsible for supervising the magistrates and impeaching their malpractice, in fact had to cover up various infractions, since they, too, depended on customary fees as a substantial supplement to inadequate administration funds.⁴⁴ Because the most important criterion in the assessment of a magistrate was his ability to collect taxes, magistrates were dependent on the yamen clerks and runners who undertook the actual collection and exploited the taxpayers to fill the local government treasury and their own pockets. Like their provincial counterparts, magistrates accepted customary fees from their underlings and therefore tolerated the malpractice of yamen clerks and runners. A symbiotic relationship involving these three parties - provincial officials, magistrates, and yamen clerks and runners - thus developed. Magistrates played a pivotal role in this relationship.⁴⁵ The convergence of their interests supported the informal system, and the system in turn caused the economy to become chaotic. The fiscal reform of “return of the meltage fee to the public coffers” (*huohao guigong* 火耗歸公), which aimed at abolishing the

⁴² Ibid., 47.

⁴³ Ch'ü T'ung-tsu, *Local Government in China under the Ch'ing*, 58.

⁴⁴ For methods used by magistrates and provincial officials to collect extra funds, see Ibid., 47-69.

⁴⁵ Zelin, *The Magistrate's Tael*, 71.

informal system, was carried out during the second quarter of the eighteenth century. By the 1820's, however, the informal system had again come to dominate Chinese bureaucracy.⁴⁶

The informal funding system cannot simply be regarded as corruption institutionalized on a national scale, albeit the methods to acquire the funds were illegal. It was operated in coordination with regular fiscal administration; it was informal only in that it was not part of the statutory system of revenue sharing. Its existence was primarily a response to the failure of the formal system to carry out its duties. This is not to say that it was without negative consequences of its own. The money and goods that entered this system were not subject to the control of a higher authority, and it was not easy to constrain those who participated in the network from taking advantage of the system for personal gain.⁴⁷

(3) Malpractices in Tax collection

It was a common funding practice of magistrates to collect more taxes from taxpayers, but report less to their superiors.⁴⁸ Two methods were most often used to squeeze more from the taxpayers in the tax collection process: levying illegal surcharges (*fushou* 浮收) and setting conversion rates above the prevailing market price (*lezhe* 勒折).

Subtle means were used to make illegal surcharges difficult to detect. For example, magistrates would conceal tax remissions granted by the courts due to disasters, charge the taxpayers the full tax quota, and then pocket the difference. Magistrates also instructed yamen clerks to employ over-sized measures or weighted scales in tax collection centres. A malpractice of “discount” (*zhekou* 折扣) was commonly

⁴⁶ Wang Yeh-chien, *Land Taxation in Imperial China*, 49-50. For an excellent study of the process of the fiscal reform “return of the meltage fee to the public coffers” (*huohao guigong* 火耗歸公) and its failure, see Zelin, *The Magistrate's Tael*, 72-301.

⁴⁷ *Ibid.*, 47.

⁴⁸ *Ibid.*, 50-51.

employed, in which only 80 to 90 percent of the payment was acknowledged on the receipt.⁴⁹

Setting conversion rates above the prevailing market price was another hidden way to charge more from taxpayers.⁵⁰ Some items of the grain tribute tax surcharge were assessed in silver, but paid in copper cash. In special or illegal cases, the tribute grain was also collected in copper cash instead of in kind. Although it was the provincial authority's jurisdiction to set conversion rates, the prevailing practice was for magistrates to manipulate grain-silver and silver-copper conversion rates to earn extra profit. Magistrates first exchanged the tax quota in kind into the equivalent in silver, and then converted the amount in silver into the equivalent in copper cash. Both of the conversion rates were set higher than the prevailing market prices, therefore the payment in copper cash was much more than what was needed to purchase the rice in the market and to ship it Beijing or Tongzhou. Magistrates would then pocket the difference.⁵¹

Most of the corruption in land tax collection was committed by yamen clerks and runners. Generally speaking, the actual number of clerks and runners serving in the yamen was considerably larger than the number legally registered according to the *Huidian shili* (會典事例, *Precedents of the Statutes*). The unregistered were not paid, and even those who occupied formal positions in yamen were very poorly paid or not paid at all, because their salaries were also disbursed from the inadequate disposable statutory expenses of the local governments. This poor salary could cover neither their families' living cost nor their service expenses. They were permitted to charge some fees from the taxpayers to cover such expenses, but this power was usually abused to demand more than was necessary. No data on the exact number of the clerks and runners serving in local governments is available, as most of them were unregistered.

⁴⁹ Bernhardt, *Rents, Taxes, and Peasant Resistance*, 44. Zelin described the different methods for magistrates to levy surcharges during the land tax collection, see Zelin, *The Magistrate's Tael*, 47-53.

⁵⁰ Ibid., 48; Feng Guifen, *Xianzhitang ji* (JDCK), 5:36b.

⁵¹ Zelin, *The Magistrate's Tael*, 47-54; Bernhardt, *Rents, Taxes, and Peasant Resistance*, 44; Man-houng Lin, *China Upside down: Currency, Society, and Ideologies, 1808-1856* (Cambridge, MA and Londo: Harvard University Asia Center, 2006), 41.

The tax routines in Southern Jiangsu were certainly more complicated than in other provinces and more hands were needed. It is perhaps unsurprising, then, that the corruption problem in Southern Jiangsu was more striking than in other regions. According to the estimation of Feng Guifen in 1853, the average number of land tax related clerks and runners was about 250-300 in each local government in Southern Jiangsu.⁵²

The administrative regulations issued by the central government reinforced magistrates' reliance on yamen clerks, and therefore weakened magistrates' power to constrain the corruption of their underlings. First, according to the regulations, a magistrate was not allowed to serve in their native province and his term of office was limited to three years. This was designed to prevent officials from abusing their positions to benefit family and colluding with local powers for personal gain. The regulation resulted, however, in more negative effects than positive ones: "The local government was headed by a succession of more or less inexperienced magistrates under whom there were a number of experienced native clerks, who continued to hold their positions and perform the same duties."⁵³ The magistrates relied on the clerks and runners to carry out administration, as they were not familiar with the local situation.⁵⁴ Second, the complexity of administrative regulations, precedents and documentary work also prevented magistrates from handling administrative affairs personally and provided clerks with chances to cheat. Feng referred to three major misfortunes: "clerks (*li* 吏), precedents (*li* 例) and benefits (*li* 利)". He suggested that the key problem in local administration was, "clerks using the regulations and precedents for personal benefits."⁵⁵ Feng estimated that yamen clerks and runners pocketed over seventy percent of illegal surcharges.⁵⁶

The illegal differentiation between "large households" (*dahu* 大戶) and "small households" (*xiaohu* 小戶) also caused a series of malpractices and chaos in the tax

⁵² Feng Guifen, *Xianzhitang ji*, 5:37.

⁵³ Ch'ü T'ung-tsu, *Local Government in China under the Ch'ing*, 36.

⁵⁴ Feng Guifen, *Jiaobinlu kangyi huijiao*, 14-15.

⁵⁵ *Ibid.*, 24.

⁵⁶ Feng Guifen, *Xianzhitang ji*, 5:37b.

collection process. It was impossible to force the powerful gentry families to pay illegal surcharges and fees, and so the burden of all surcharges, legal and illegal, from magistrates and yamen underlings was shifted onto the commoners. In the yamen clerks' tax record, taxpayers were divided into two groups: large households and small households. This differentiation, illegal according to imperial policy but widely practiced by magistrates and underlings in the informal system, caused serious tax inequality. Large households, i.e. gentry families with academic titles, also called "gentry households" (*shenhu* 紳戶), refused to pay even the legal cost of tax collection and delivery, let alone the myriad illegal surcharges and fees. They thus paid their land-labour tax and grain tribute tax at "short rates" (*duanjia* 短價), which were usually equal to or slightly higher than the statutory tax rate. Small households, also called "commoner households" (*minhu* 民戶), did not have the power to refuse and so were required to pay not only their own surcharges and fees, but also the portion that large households defaulted. Their significantly higher tax rates were called "long rates" (*changjia* 長價).⁵⁷ Moreover, when small households went to the yamen and paid the clerks personally, they were subject to further extortion. Yamen clerks used larger tax measures, manipulated the weights of the tax monies, and received the payment without registering it. Small households had to pay 10 to 20 percent more than the quota on their simplified tax notice (*yizhidan* 易知單, a bill informing taxpayers of their tax liability sent to each taxpayer by the yamen runners before the tax collection) because of such malpractices in Jiangnan during the first half of the nineteenth century.⁵⁸

The privilege of lower tax rates was abused by some large households. Some large households acted as brokers in the illegal practice of proxy remittance (*baolan* 包攬), i.e. they charged brokerage from small households and paid tax for them. As brokers, they could collect tax at the long rates (illegal surcharges were included) and pay the local government at the short rates reserved for gentry by colluding with the yamen clerks so as to profit both from the difference in rates and the brokerage fee. Small

⁵⁷ Ch'ü T'ung-tsu, *Local Government in China under the Ch'ing*, 186-87; Bernhardt, *Rents, Taxes, and Peasant Resistance*, 49.

⁵⁸ *Ibid.*, 46.

households in turn did not have to personally travel to yamen, and so saved time and avoided the yamen underlings' numerous extortion techniques.⁵⁹ Proxy remittance was carried out by gentry, yamen clerks and runners, and local gangsters.⁶⁰ In cases where small households had entrusted their taxes to dishonest brokers, who subsequently pocketed the entire payment, they were required to repay all taxes and surcharges to the local government again. As the Governor of Jiangsu Tao Shu 陶澍 reported to the emperor in 1826, proxy remittance was more widely committed in Jiangnan than in the rest regions of the empire, and even some official gentry were involved in the practice.⁶¹

This informal system was an effective and necessary response to the inability of the imperial fiscal administration to meet the financial needs of local government, but in the context of local tax collection, these practices had several negative consequences. First, malpractices of yamen clerks and runners became uncontrollable and local finance became chaotic. Local government revenue depended on the malpractices of yamen clerks and runners, but behaviour could not be constrained by the magistrates. The amount of tax peculation grew. Second, it led to serious tax inequality and an excessively high tax burden for commoners when the defaulted portions of the large households' taxes and the squeezing demands from yamen clerks and runners were shifted onto small households. The insolvency of the small households was also a threat to local order. Third, the grain tribute tax in arrears to the central government kept increasing. As the land tax quota for small households became unaffordable, the full tax quota could no longer be collected. Even in cases where the taxpayers fulfilled their obligations, the central government received only part of the funds collected due to magistrates and yamen underlings' peculation.

⁵⁹ Ch'ü T'ung-tsu, *Local Government in China under the Ch'ing*, 187.

⁶⁰ Ibid.; Zelin, *The Magistrate's Tael*, 11.

⁶¹ Tao Shu, *Tao Wenyi gong ji* (JDCK), *zoushu*, 7:5a-7a; Ch'ü T'ung-tsu, *Local Government in China under the Ch'ing*, 171-72.

1.3 The Economic Crisis

A severe economic crisis, which was referred to by the Chinese in the nineteenth century as “appreciation of silver and devaluation of copper coins” (*yin gui tong jian* 銀貴銅賤), overwhelmed China during the 1840’s and 1850’s. The central problems were the increase in the value of silver and the depreciation of copper coins and commodity prices due to the influence of the world market. As the value of silver kept rising and went beyond a critical point in the 1840’s, a series of economic dislocations occurred. As a direct result, almost all social groups and levels of government suffered an increase in expenditure and a simultaneous drop in income. This impoverishment intensified social discontent and finally brought about the empire’s loss of control over social order. Hyperinflation was triggered by the central government in the 1850’s after it issued large-denomination currencies for military spending in order to suppress the Taiping Rebellion and other riots. The crisis reached its peak in 1853 and 1854 when the Taiping were expanding their occupation to the lower reaches of the Yangtze delta and controlled Northern Jiangsu. After 1856, with the rebound of copper coin prices, the situation in Jiangsu began to recover.

The economic crisis led to poverty within all levels of government and all social groups. Exports slowed and inland trade shrank during the recession. To raise funds to suppress the revolts, the government increased business taxes, which resulted in further decline in inland trade and bankruptcy of businessmen. Highly commercialized Southern Jiangsu was confronted with a sluggish recession.

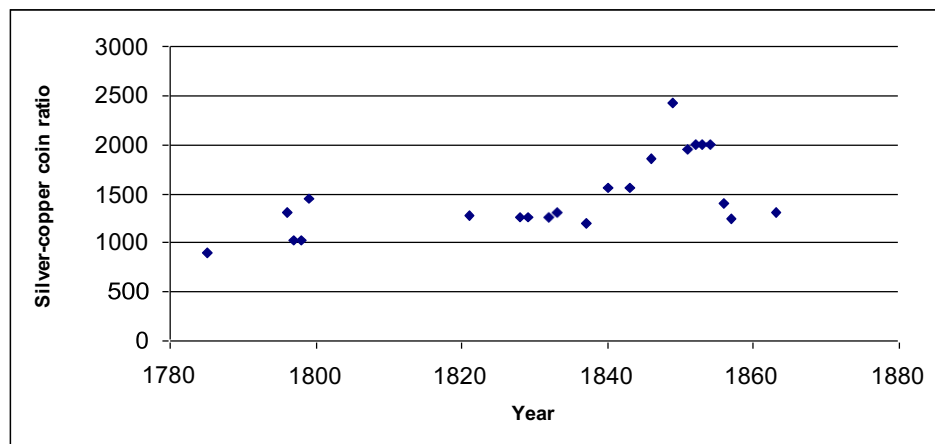
The effective land tax was significantly increased by three factors resulting primarily from the economic crisis. First, income decreased because of depressed rice and cotton prices and copper coin deflation. Second, the statutory tax quota in money rose due to silver inflation. Third, the impoverished local government’s attempt to cover the deficit with surcharges and high conversion rates intensified the embezzlement in which the yamen clerks and runners were already engaged. The land tax burden became unbearable. Small households went bankrupt and joined the rebels or took violent collective action to resist taxation.

As the government no longer had the resources to maintain the hydraulic engineering necessary for crop irrigation, drought and flood disasters happened frequently. As a result, rural production yields decreased, and social discontent intensified, while government expenditure on social relief and the suppression of revolts increased.

1.3.1 Silver Inflation and the World Market

Both silver and copper coins were adopted in the Qing's bimetallic currency system; silver was used for tax payments, large-scale and inter-provincial transactions, and copper coins for most local retail trade.⁶² The official ratio between copper coin and silver was set at 1000 *wen/liang* with the exception of the ratio of 1200 *wen/liang* for Yunnan Province in the early Qing. Although a unified silver market price for the whole state did not exist, different local market prices fluctuated only slightly around the official ratio at the beginning of 1820's.⁶³ After this period, however, the ratio began rapidly to exceed the official rate. It climbed to 2000 *wen/liang* in 1846, and reached a high of around 2800 *wen/liang* in some areas in 1856.⁶⁴ (See Fig. 1.1)

FIGURE 1.1
Silver Price in Jiangsu, 1785-1863



⁶² Man-houng Lin, *China Upside down*, 2.

⁶³ Yan Zhongping, *Zhongguo jindai jingjishi 1840-1894* (Beijing: Renmin chubanshe, 1989), 433, 435.

⁶⁴ Peng Zeyi, *Shijiu shiji houbanqi zhongguo de caizheng yu jingji* (Beijing: Renmin chubanshe, 1983), 28-29, 106.

SOURCE: Usui, “Shindai fuzei kankei Sūchi no ichi kentō: Kenryū matsunen yori Dōchi rokunen ni Itaru kōnan ni Okeru ginsen hika, senryō sekka, beika, menka-ka, sōbei sekka no hendō to nōzei-ko no fuzei Futan no sui-i,” 77-92.

NOTE: Usui collected the scattered data of silver-copper coin ratios in Jiangnan and Beijing from memorials, gazetteers, personal diaries and notes. The data for Southern Jiangsu are adapted here.

The crisis was widely discussed beginning in the 1840's. Some attributed it to the overproduction of copper coins; some ascribed it to dependence on silver in the monetary system and suggested issuing paper notes, gold currency, or large-denomination copper coins instead; many linked the crisis to the outflow of silver to pay for illegal opium imports.⁶⁵ As there was no consensus about the cause of silver inflation, there was no unified approach to solving the crisis. Before 1853, various measures were taken locally in an attempt to bring inflation under control. Increases in silver prices nevertheless continued to accelerate.⁶⁶

Recent research provides some insight into the relationship between the Chinese economy and the international silver market during this period. The usage of silver in China increased in the late eighteenth century due to both the needs of the highly commercialized economy and the availability of large amounts of silver from Latin America. Silver imported from Latin America covered the majority of China's needs after 1775.⁶⁷ Silver and gold production in Latin America declined, however, due to the Napoleonic war of 1796-1815 and the Latin American independence movements of the 1810's-1830's, and did not recover its previous levels until 1860. The resulting worldwide decrease in silver yield in the first half of nineteenth century created an imbalance in China's foreign trade and silver outflow. Silver flew out of the country for opium, while the inflow dried up due to sluggish exports, making silver scarce. According to the observations of contemporary Westerners and Chinese, silver did not flow back into China until the period of 1853-56, when rapidly increasing tea and silk exports exceeded the value of opium and other imports.⁶⁸ For example, Feng Guifen noticed the peak of the economic crisis came in 1853-54 in Jiangnan; silver prices

⁶⁵ Man-houng Lin, *China Upside down*, 206-07.

⁶⁶ Yan Zhongping, *Zhongguo jindai jingjishi 1840-1894*, 437-38.

⁶⁷ Man-houng Lin, *China Upside down*, 68-71.

⁶⁸ *Ibid.*, 96-114; Yan Zhongping, *Zhongguo jindai jingjishi 1840-1894*, 363-64.

increased to over 2000 *wen/liang* in some places due to silver outflow, which amounted to 20 to 30 million *liang* per year beginning in the early 1840's. The situation began to be alleviated in 1855 and 1856, as large-scale foreign purchases boosted the Chinese silk market in Jiangnan. Silk exports in these years amounted to 60 to 70 million *liang* per year, which offset the import of opium and other products, causing silver to flow back into the region.⁶⁹

1.3.2 Impoverishment of the Government and All Social Groups

Peasants and farmers suffered from a drop in income and an increase in tax burden. The prices paid for rural products decreased due to silver inflation. The effective tax rate correspondingly increased, as taxes paid in money were calculated on the basis of silver prices. The income of handicraftsmen decreased significantly as their salary was usually paid in copper coins. Conflicts between the employees and employers were aggravated during the silver crisis.⁷⁰

Weak purchasing power, low prices, and the crisis in credit led to a recession in commercial activities. As Feng Guifen observed, large, wealthy merchants went into bankruptcy, and trade dropped 50-60 percent.⁷¹ In fact, impoverishment expanded to all social groups. Feng demonstrated that when Emperor Qianlong 乾隆 (1736-1795) started a contribution, millions of people contributed, and the revenue was over a million *liang* of silver. The contribution appeal of the early 1850's, however, was significantly less successful, as collective wealth had been exhausted.⁷²

State tax revenue declined sharply. The effective land tax of the 1840's increased beyond the solvency of small landlords, resulting in an increasing amount of land tax

⁶⁹ Feng Guifen noted that silver prices kept rising in 1840-53, reached a climax in 1853-54, and then dropped after 1855-56 with increasing silk exports. Feng Guifen, *Xianzhitang ji*, 11:30.

⁷⁰ For more on the impoverishment of all social groups, see Peng Zeyi, *Shijiu shiji houbanqi zhongguo de caizheng yu jingji*, 40-58.

⁷¹ Feng Guifen, *Xianzhitang ji*, 11:32a; Man-houng Lin, *China Upside down*, 128.

⁷² Feng Guifen, *Xianzhitang ji*, 11:32b.

in arrears which presented a major obstacle to sustaining levels of state revenue.⁷³ According to a report from the Ministry of Revenue, the land tax default from the mid-seventeenth century to 1843 amounted to 5,934,800 *liang*. The new default between 1843 and the first half of 1847 was 2,064,800 *liang*, with another shortfall of 1,065,300 *liang* found during the second half of 1847. The new default in 1848 amounted to 7,700,000 *liang*.⁷⁴ Income from salt tax decreased over 30 percent during the crisis. Salt merchants had to pay in silver for wholesale purchase, monopoly licences, and salt tax, but received copper coins in the retail market. As costs grew and income dropped, prices of monopoly salt had to increase, which resulted in an expanding market share of lower-priced smuggled salt.⁷⁵ Native customs, another important source of revenue, also shrank with the contraction in commercial activities.

Tab. 1.3 shows that state revenue, state expenditure and the ratio between revenue and expenditure decreased during the period of 1852 to 1863 in comparison with the data from 1821-34. In 1853, 1855 and 1860, expenditure was higher than revenue, which meant the central government's deficit increased. Due to military expenses during the 1850's, decreases in state expenditure meant little or no funding could be allocated for regional public projects. Most of the hydraulic engineering works and local defense facilities were in disrepair, which resulted in disasters, decline of rural product yields and local disorder.

⁷³ Yan Zhongping, *Zhongguo jindai jingjishi 1840-1894*, 445.

⁷⁴ Peng Zeyi, *Shijiu shiji houbanqi zhongguo de caizheng yu jingji*, 38-39; Man-houng Lin, *China Upside down*, 133-35.

⁷⁵ Yan Zhongping, *Zhongguo jindai jingjishi 1840-1894*, 445; Man-houng Lin, *China Upside down*, 129; Feng Guifen, *Xianzhitang ji*, 11:32a.

TABLE 1.3**State Revenue and Expenditure in 1852-62**

	State Revenue Equivalence in silver (<i>liang</i> 兩)	Expenditure Equivalence in silver (<i>liang</i> 兩)	Revenue/ Expenditure
The Average of 1821-34	13,589,000	12,356,000	110 %
1852	9,196,000	11,101,000	83 %
1853	5,638,000	9,840,000	57 %
1854	10,442,000	10,469,000	100 %
1855	9,957,000	10,079,000	99 %
1856	9,220,000	9,142,000	101 %
1858	?	9,812,000	
1859	15,581,000	13,350,000	117 %
1860	9,397,000	12,796,000	73 %
1861	7,109,000	6,582,000	108 %
1863	?	7,341,000	
Average of 1852-63	9,570,000	10,052,000	95 %

SOURCE: Peng Zeyi, *Shijiu shiji houbanqi Zhongguo de caizheng yu jingji*, 73.

1.3.3 The Unbearable Land Tax Burden

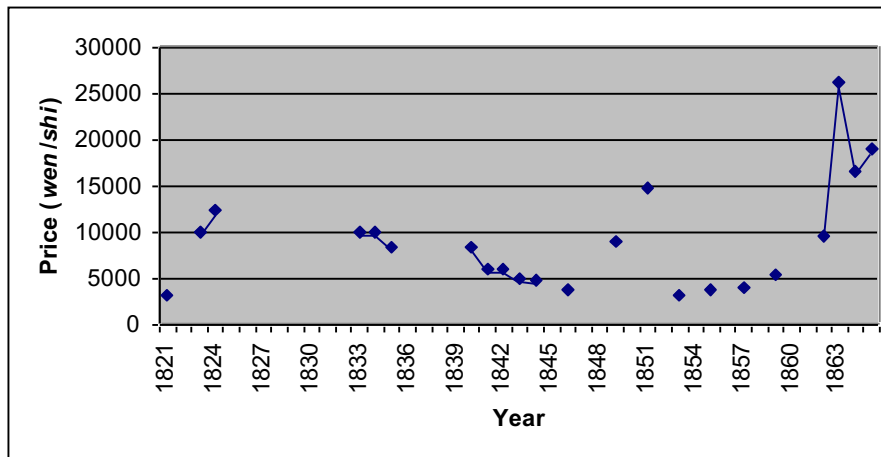
Farmers suffered from sharply dropped incomes and rapidly increasing tax burdens. Three factors raised the effective tax burden: decreased income from rural products, increased statutory tax quota in money, and growing illegal surcharges.

(1) Dropped Income from Rural Products

Cotton prices dropped continuously from 1833 to 1846 and stayed low through the 1850's. They reached their lowest in 1846, partly because of competition from less expensive foreign textile products.⁷⁶ (See Fig. 1.2)

⁷⁶ Bernhardt, *Rents, Taxes, and Peasant Resistance*, 47.

FIGURE 1.2
Cotton Prices in Copper Coins in Jiangnan, 1821-65



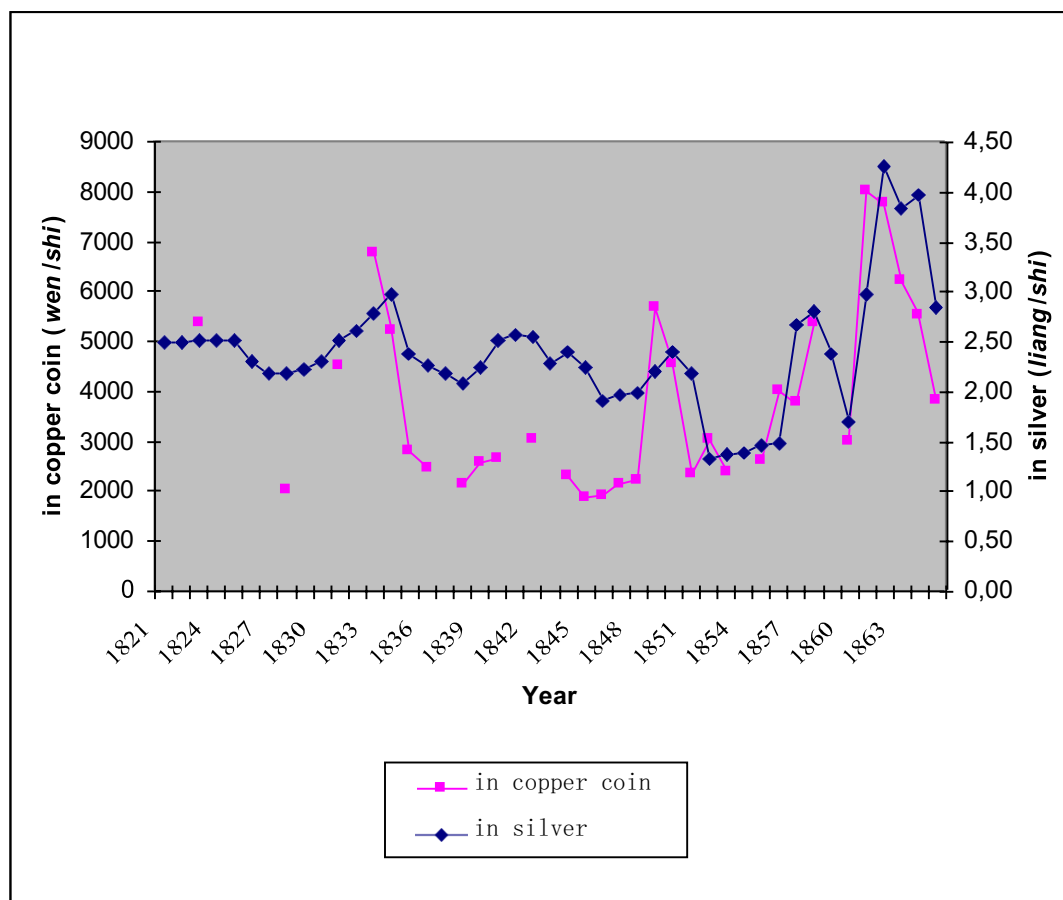
SOURCE: Usui, “Shindai fuzei kankei Sūchi no ichi kentō: Kenryū matsunen yori Dōchi rokunen ni Itaru kōnan ni Okeru ginsen hika, senryō sekka, beika, menka-ka, sōbei sekka no hendō to nōzei-ko no fuzei Futan no sui-i,”94-96.

According to Yeh-chien Wang’s research on rice prices, after a rise during the period of 1680-1820, the officially reported rice price in Suzhou Prefecture followed a downward trend and did not rise again until the early 1880’s. During the period between 1820 and 1850, rice prices were affected heavily by the silver crisis, which was closely connected with the world market. The decrease in rice prices from 1850-80 was the result of domestic causes. The central government issued large-denomination currencies to obtain the military funds necessary to suppress the Taiping Rebellion and other riots, which helped to bring about the hyperinflation of silver. Another crucial factor leading to fluctuating prices during the period of 1821-63 was natural disasters. Fig. 1.3 shows the short term fluctuation of rice prices in Jiangnan from 1820 to 1865, with natural disasters happening in 1823, 1829, 1831, 1833, 1834, 1839, 1840, 1848, 1849 1855, 1856, and 1862-1864, leading to particularly high rice prices during the disaster years, as can be seen in Fig. 1.3.⁷⁷

⁷⁷ Sachiko Usui, “Shindai fuzei kankei Sūchi no ichi kentō: Kenryū matsunen yori Dōchi rokunen ni itaru Kōnan ni okeru ginsen hika, senryō sekka, beika, menka-ka, sōbei sekka no hendō to nōzei-ko no fuzei futan no sui-i,” *Chūgoku Kindaishi Kenkyū*, no. 1 (1981), 94-96.

FIGURE 1.3

Rice Prices in Jiangnan, 1820-65



SOURCE: Usui, “Shindai fuzei kankei Sūchi no ichi kentō: Kenryū matsunen yori Dōchi rokunen ni Itaru kōnan ni Okeru ginsen hika, senryō sekka, beika, menka-ka, sōbei sekka no hendō to nōzei-ko no fuzei Futan no sui-i,”94-96; Yeh-chien Wang, “Secular Trends of Rice Prices in the Yangzi Delta, 1638-1935,” in *Chinese History in Economic Perspective*, eds. Lillian M. Li and Thomas G. Rawski (Berkeley: University of California Press, 1992), 44-45.

(2) Increase of the Statutory Tax Quota in Money

Feng Guifen noted in 1853 that the statutory tax quota was tripled when paid in cash rather than in kind. The farmers first suffered a loss at the grain market and then at the silver-copper coin market. The price of rice in relation to copper coins dropped from 3000 *wen/shi* in the 1830’s to less than two 2000 *wen/shi* in the 1850’s, a reduction of about 40 percent from its previous price. Because land tax was calculated in silver, taxpayers had to exchange copper coins into silver. Silver prices in relation to copper

coins doubled in comparison with prices during the 1830's. To meet the same tax quota, tax payers had to sell triple the amount of rice in comparison to the 1830's.⁷⁸

(3) Growing Illegal Surcharges

Feng Guifen also noted in 1853 that the local tribute grain tax collection system was deteriorating. Malpractices intensified and illegal surcharges for small households increased significantly. The first problem was surcharges (*fushou* 浮收) made by magistrates. These surcharges, which had previously been levied in a hidden way, were now levied overtly. When requesting full tax quotas from taxpayers, magistrates did not conceal tax remission decrees from the court as they had done before, but told each taxpayer only that his tax quota could not be remitted. Clerks, who had employed guards to watch the oversized measures during collection, now accepted taxes with the oversized measures plus the method of double “discounts” (*zhekou* 折扣) - in addition to using oversized measures, the payment was discounted twice, first 30 percent off and then 20 percent off. As a result, only 30 to 50 percent of the original payment was acknowledged by the clerks. To obtain as much as possible, the clerks employed various malpractices: they poured grain into measures in a hill-like shape (*linjian* 淋尖), then kicked the measures so that more grain would fit (*tihu* 踢斛); they arbitrarily took the extra grain from taxpayers' bags (*zhuozhu* 捉猪, literally meaning ‘grabbing pigs’ as the clerks behavior of taking more from the taxpayers' bags resulted in the taxpayers' sharp outcry, and the sharp outcry sounded as if pigs were being grabbed). They charged extra grain under the pretext of sampling and poor quality. On top of these practices, a variety of other fees were charged: household registration fees, rice-test fees, seal fees, sieving fees, granary opening fees, and granary service fees, all of which together were equivalent to two *dou* 斗 of rice. According to Wang Jiaxiang's 王家相 memorial to the throne in the 1820's, surcharges (*fushou* 浮收) made up 42.85 percent of the statutory quota, but in the 1850's they rose to 150-160 percent.⁷⁹

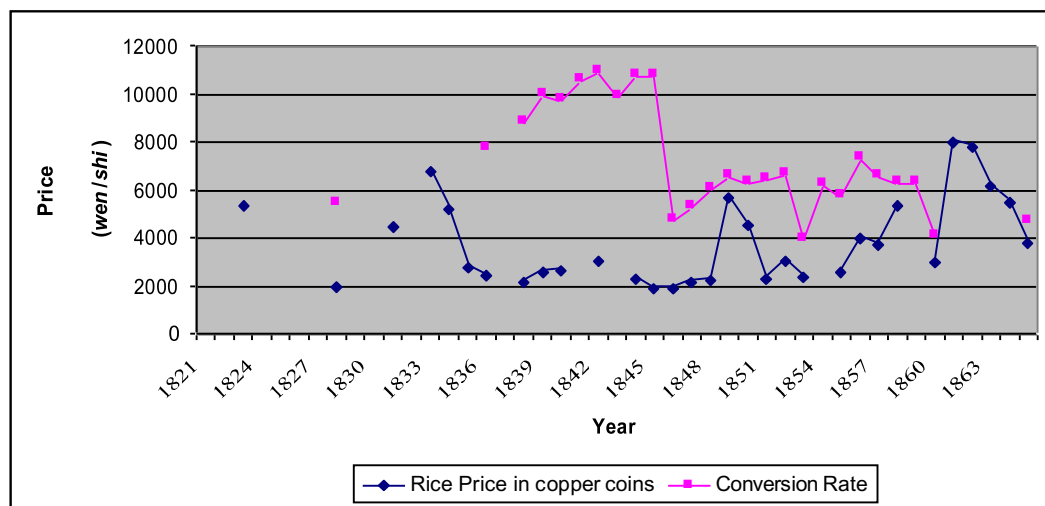
⁷⁸ Feng Guifen, *Xianzhitang ji*, 11:31b-32a.

⁷⁹ *Ibid.*, 5:36a-38a.

High conversion rates were even more extortionate than surcharges. Conversion rates for small households are shown in Fig. 1.4. From 1836 to 1845, rice prices dropped significantly, while conversion rates for small households were extremely high. This disparity drove the taxpayers to resist violently. The disparity also supports Bernhardt’s conclusion, drawn from mid-nineteenth century records in the region, that the first wave of tax resistance rolled across Jiangnan during the period of 1840 to 1846.⁸⁰

FIGURE 1.4

Market Rice Prices and Conversion Rates between Copper Coins and Rice, 1821-65



SOURCE: Usui, “Shindai fuzei kankei Sūchi no ichi kentō: Kenryū matsunen yori Dōchi rokunen ni Itaru kōnan ni Okeru ginsen hika, senryō sekka, beika, menka-ka, sōbei sekka no hendō to nōzei-ko no fuzei Futan no sui-i,” 94-96.

NOTE: Average values were adopted here. In 1823, 1829, 1831, 1833, 1834, 1839, 1840, 1848, 1849, 1855, 1856, 1862-1864, rice prices were particularly high due to disasters.

New methods of cheating were invented by yamen clerks and runners in the 1850’s. Yamen clerks and runners were out of magistrate control and dominated all tax collecting operations including: issuing receipts, setting deadlines, arresting defaulted households, reporting to magistrates’ superiors, and deciding announcements to the public. They sent simplified tax notices (*yizhidan* 易知單) to charge the full quota in spite of tax remissions from the court. Information regarding collected taxes and

⁸⁰ Bernhardt, *Rents, Taxes, and Peasant Resistance*, 55-62, 236.

issued receipts were held by one or two crucial clerks. This information was unavailable even to magistrates. The simplified tax notice, which had served as a method of informing taxpayers of their tax liability, became an instrument of extortion. If taxpayers did not pay to acquire the simplified tax notice, they later had to entrust the clerks to pay the tax for them instead of paying personally, which incurred a high brokerage fee. Even if the clerks received the brokerage fee, they pocketed the whole tax payment and registered the taxpayers as defaulted. Previously, after paying tax, landlords would receive receipts within a few days, but they now had to wait several months. Some taxpayers did not receive receipts at all. They then had to repay their taxes because the clerks denied their payment under the pretext that the one who had accepted their payment had left the position. If households that normally defaulted paid 10 or 20 percent of the quota under the pressure of tax hasten, the yamen clerks and runners pocketed the payment as unexpected income. Yamen clerks and runners enjoyed 70 to 80 percent of these illegal gains, while the magistrates' share was only 20 to 30 percent.

According to Feng Guifen's calculations in 1853, on average, peculation by all the clerks and runners in a yamen in Southern Jiangsu amounted to between 80,000 and 100,000 *liang* of silver per year.⁸¹

The combination of the above-mentioned factors caused the land tax burden to become unbearable for small households. During the 1840's and 1850's, an increasing number of farmers and peasants took collective action against rents and taxes. The Small Sword uprising in Shanghai in 1853 was the peak of violent tax resistance.⁸²

1.4 Grain Tribute Tax Crisis

The Qing dynasty declined at the end of the eighteenth century. According to the observation of contemporary sources, the economy of Southern Jiangsu declined in 1823. Serious disasters ravaged the whole of China frequently during the 1820's-

⁸¹ Ibid.

⁸² Ibid., 53-78.

1850's.⁸³ With the exception of natural climate change, the government was largely responsible for these disasters, because it could not afford to maintain the engineering and irrigation systems on which the agriculture in Southern Jiangsu depended heavily. As a result, rural production output decreased, and the full grain tribute tax quota could no longer be filled after the 1830's.

The grain tribute tax system worsened during the economic crisis. Regional officials and the local elite made efforts to rescue the land tax system. The measures they adopted differed as to whether or to what extent they opposed the government's interest. Generally, the local gentry restrained from infringing on the central government's interest. They demanded a reduction in embezzlement in the tax collection and transport process as only a reduction in statutory tax would directly infringe on the central government. Meanwhile, the central government intended to siphon more wealth from Jiangnan to cover its silver deficit. The local elite, together with the regional officials, succeeded in resisting this squeezing from the central government.

1.4.1 Lin Zexu's Solutions in the 1830's

Lin Zexu served as Governor of Jiangsu from 1832 to 1837.⁸⁴ He enjoyed a good reputation in Southern Jiangsu because of the measures he took to improve the grain tribute tax situation during his tenure.

Lin attempted to improve the ability of taxpayers to meet their tax burden by repairing the hydraulic engineering works and promoting a new cultivation method for higher crop yields. The cropping pattern in Southern Jiangsu was heavily dependent on the hydraulic engineering system, which could not be built or maintained through private effort. The hydraulic engineering works in Southern Jiangsu in the 1830's were in disrepair, but neither the local nor central governments could not afford to repair them.

⁸³ Huang Jianhua, "Daoguang shidai de zaihuang dui Zhongguo shehui de yingxiang," *Shihuo yuekan*, no. 4 (1974), 19-33.

⁸⁴ Arthur W Hummel, ed. *Eminent Chinese of the Ch'ing Period: 1644-1912* (Washington: United States Government Printing Office, 1970), 511.

Together with the Governor-general of Liangjiang, Tao Shu 陶澍, Lin managed to raise funds for a series of local hydraulic projects during 1832-34. He borrowed funds from the state and dredged the Liu River 瀏河, collected contribution and dredged the Baimao River 白茆河, repaired the damaged irrigation and drainage facilities in Tai Lake area, and built dams and rebuilt the sluice on Lian Lake 練湖.⁸⁵ He promoted *qutianfa* 區田法, a high yield grain cultivation method developed by Pan Zengyi 潘曾沂, which maximized the utilization of land and human resources.⁸⁶

Lin's short-term measures, i.e. requesting annual tax quota discounts from the courts, was later widely adopted by his successors. The most famous tax remission precedent made by Lin Zexu came after a severe flood in 1833. In the eleventh month of 1833, again together with Tao Shu 陶澍, Lin reported the floods in Taicang Independent Department and the counties of Zhenyang 鎮洋, Jiading and Baoshan 寶 甸. Their request for a tax remission was not accepted by the court, because disasters were not permitted to be reported after the ninth month, according to convention. Confronting rebukes from the court, Tao gave up. Lin, however, was willing to take full responsibility and insisted on the request. He sent a memorial on his own, reporting the losses due to the disaster and the related social unrest, pleading again for the tax remission. Finally, he won permission from the court.⁸⁷ From that point forward, the Governors of Jiangsu and Zhejiang routinely reported disasters, irrespective of whether there had been a good or bad harvest.⁸⁸

According to Lin and his friend Pan Zengyi⁸⁹ 潘曾沂, reporting disasters was merely a stopgap measure, while the final solution was to build an irrigation system and

⁸⁵ Feng Guifen, *Suzhou fuzhi* (Shanghai: Shanghai shudian, 1991), 11:24b-25a; Lai Xinxia, *Lin Zexu nianpu xinbian* (Tianjin: Nankai daxue chubanshe, 1997), 180-94, 204-07;

⁸⁶ *Ibid.*, 203-204; Feng Guifen, *Xianzhitang ji*, 8:10a-11a.

⁸⁷ Lai Xinxia, *Lin Zexu nianpu xinbian*, 189, 191-94, 197-99; Lin Zexu, *Lin Wenzhong gong zhengshu* (JDCK), *ji*: 2:14a-26a.

⁸⁸ James M Polachek, "Gentry Hegemony: Soochow in the T'ung-Chih Restoration," 224-25.

⁸⁹ Pan Zengyi was Feng Guifen's close friends, see chapter 2.

cultivate rice in the northern provinces so that the empire did not have to rely on rice from Jiangnan.⁹⁰

Lin explored the feasibility of building an irrigation system and cultivating rice in North China. He collected the relevant materials since the Song dynasty and compiled them into a book entitled *Beizhi shuili shu* (北直水利書 *Irrigation Works in Northern Zhili*). The book was edited by Feng Guifen in 1832 and later by Gui Danmeng 桂丹盟 at the end of 1835. Both Feng Guifen and Gui Danmeng served as Lin's private secretary in the 1830's.⁹¹ Lin did not present this book to Emperor Daoguang, which was now entitled *Jifu shuili* (畿輔水利 *Irrigation Works in the Capital and Surrounding Districts*), until the eleventh month of 1838. This plan was reported to the emperor again in the seventh month in 1839, when Lin was serving as the Imperial Commissioner in Guangdong and was consulted on the grain tribute tax issue.⁹²

Lin's plan to grow rice in North China was not accepted by the emperor.⁹³ The memorial on the grain tribute tax issue in 1839 remained the most comprehensive analysis on grain tribute problems and solutions without attacking the policies of the central government. Most of the suggestions and practices on this issue over the next twenty years did not go beyond its framework. Lin generalized most of the extant ideas and possibilities on four different levels: first, to overhaul the grain tribute system thoroughly (*zhengben qingyuan* 正本清源, which literally means to correct the root and to clear the headwater), which included measures against malpractices in all procedures from tax collection to transportation and discharge; second, to rectify malpractices (*bupian jiubi* 補偏救弊, which literally means to amend deviation and to correct abuses), which focused on measures against tax collection malpractice at the local level; third, to institute some secondary rectification of malpractice (*bujiu zhiwai zhi bujiu* 補救之外之補救, which literally means additional rectification to the basic

⁹⁰ Feng Guifen, *Xianzhitang ji*, 8:10b, 11:9b-10b.

⁹¹ Lai Xinxia, *Lin Zexu nianpu xinbian*, 174, 232-33; Feng Guifen, *Xianzhitang ji*, 11:9.

⁹² Lai Xinxia, *Lin Zexu nianpu xinbian*, 232-33.

⁹³ Feng Guifen attributed it to the political conflict with the Muzhangga group, see Feng Guifen, *Xianzhitang ji*, 11:10b.

correction), which provided some alternatives to improve transport, such as shipping grain with smaller boats through the Grand Canal or adopting sea transport; and fourth, the fundamental solution (*benyuan zhi benyuan* 本源之本源, which literally means the origin of the origin), which suggested building an irrigation system and growing rice in northern China.⁹⁴

The solutions at the first level, to overhaul the grain tribute system thoroughly, would affect all levels of the deeply-rooted corruption which pervaded the system. This could only be carried out with the cooperation of all related officials. Solutions to rectify malpractices at the second level, however, were limited to the local tax administration realm, and were therefore more feasibly enacted by provincial officials. The following six measures were proposed:

First, adherence to the regulations and elimination of excessively unfair practices (*he jiu zhang yi qu tai shen* 核舊章以去太甚). The differentiation between large and small households in Suzhou and Songjiang was a causal factor of the small households' unfair tax burden. Because dozens of tax rates existed, small households followed the wrongdoing and entrusted proxy remittance. It was therefore more difficult for local governments to fulfill their tax quota. The prefects and department magistrates were to supervise subordinate magistrates and ensure that their tax collection program was fair. Proxy remittance was to be abolished. Even if it was impossible to equalize tax rates immediately, excessively unfair regulations were to be controlled.⁹⁵

Second, elimination of the malpractices committed by the *jingzao*⁹⁶ 經造 (*zhi jingzao yi chu bini* 治經造以除弊匿). *Jingzao* usually levied illegal surcharges in sending the simplified notices and committed proxy remittance. Measures were to be taken to ensure the simplified notices were sent to each household without delay. *Jingzao* were

⁹⁴ Lin Zexu, *Lin Wenzhong gong zhengshu, yi*, 8:1a-20b.

⁹⁵ *Ibid.*, *yi*, 8:9b-10b.

⁹⁶ The runners sent to the villages for land tax administration were called *jingzao* 經造. Their tasks mainly consisted of handing out the simplified notices and hastening the payment. See *Ibid.*, 8:10b, Ch'ü T'ung-tsu, *Local Government in China under the Ch'ing*, 67.

to be harshly punished if they committed proxy remittance or pocketed tax payments.⁹⁷

Third, proper handling of tax collection lawsuits in order to abolish tax evasion or delay (*qing songmi yi du kangyan* 清訟米以杜抗延). Those petty criminals who did not own any land tended to threaten lawsuits against magistrates and yamen clerks for malpractices in order to divide the spoils. Those pettifoggers who were taxpayers themselves complained of illegal operations during tax collection so as to evade the tax or to delay the payment. All lawsuits were to be handled only after the accuser had paid off his tax quota.⁹⁸

Fourth, control over the malpractices of *yamen* clerks (*ji dingxu yi ping cheng du* 稽丁胥以憑懲蠹). As the clerks had countless methods of cheating and extorting, magistrates were to register all clerks' information and report it to the superiors-prefects or department magistrates. If any malpractice was found, the clerks were to be arrested. Magistrates and their superiors were to be made responsible for the illegal activities of their clerks.⁹⁹

Fifth, strict control over receipts in order to avoid diverting grain tribute tax for other purposes (*yan jiechuan yi du yu kui* 嚴截串以杜豫虧). Many magistrates collected grain tribute tax from landlords in advance, then diverted the collected funds to supplement the second half of the land-labour tax, or to fix grain granaries, or pay clerks and runners' salaries or other debts. Some magistrates even pocketed the tax money collected in advance before leaving their offices. All such malpractices were to be punished and no receipts were to be given out in advance.¹⁰⁰

Sixth, refunding of arrears and replenishment of the treasuries (*xiao caowei yi shi kuzhu* 消漕尾以實庫貯). Because the grain tribute tax quota in one county in Jiangsu was as much as the full quota in Hunan or Hubei province, collection was usually

⁹⁷ Lin Zexu, *Lin Wenzhong gong zhengshu, yi*, 8: 10b-11a.

⁹⁸ *Ibid.*, *yi*, 8:11a-11b.

⁹⁹ *Ibid.*, *yi*, 8:11b-12a.

¹⁰⁰ *Ibid.*, *yi*, 8:12a.

delayed due to the huge workload. Boats nevertheless needed to set off on time and, as a result, arrears were left behind every year, leaving magistrates to divert other funds to cover them. Magistrates took over arrears from their predecessors, and left new arrears to their successors in turn, creating a continuous and seemingly unsolvable accumulation. Magistrates were now to collect twenty percent of the arrears per year, so that no arrears could be accumulated over five years and the local treasuries would not stay empty. Some devious magistrates did not collect tax from large households who enjoyed the shortest tax rates, and kept this amount as arrears. If such cases were found, the magistrate, together with the large households, were to be punished.¹⁰¹

The memorial by Lin Zexu was very considered. It discussed problems within every process of the grain tribute tax system and their corresponding solutions, but avoided attacking the grain tribute tax system itself or the policies made by the central government directly. For example, it did not mention the well-known fact that the grain tribute tax in Southern Jiangsu was the highest in the empire. The proposed measures were mild and pragmatic, as Lin hoped the emperor would give him the chance to reform the grain tribute tax administration in Jiangnan.¹⁰² The six measures that dealt with problematic aspects of local tax administration became a blueprint for the tax rationalization of the 1840's and 1850's. Measures such as equalizing tax rates and abolishing unfair regulations were put into practice by Gui Danmeng in 1846, by Feng Guifen in 1853 in Southern Jiangsu, by Luo Bingzhang 駱秉章 in Hunan in 1855-1858, and by Hu Linyi 胡林翼 in Hubei in 1857.

1.4.2 Tax Rate Equalization in 1846

The precedent set by Lin in 1833 of reporting disaster in the winter, past the official annual deadline, brought an informal grain tribute tax quota relief in Jiangsu, but turned into a new source of clerical fraud and local inequality within a few years. During the 1820's, 1833 and 1834, when tax remissions were not an annual

¹⁰¹ Ibid., *yi*, 8:12a-13a.

¹⁰² James M Polachek, *The Inner Opium War*, 59-61, 129.

occurrence, such remissions were shared evenly among all households in those years in which they were granted. After 1835, once tax remissions had become routine, yamen clerks began to manipulate the remission quota with a trick of “selling disaster” (*mai huang* 賣荒), in which they ‘sold’ the tax remissions to the highest bidders instead of dividing them among all households. Selling disaster was not a new method of malpractice, but it became prevalent in Jiangsu after the mid-1830’s.¹⁰³ Selling disaster again enlarged the tax quota disparity between large households and small households. As the burden on small households continually increased because of clerical malpractice and silver inflation, small households had little choice but to entrust a broker or sell their land and go into bankruptcy. With the increase of land concentration in the hands of large households, the number of small households declined and each remaining one’s burden became even heavier.¹⁰⁴

By the end of 1845, tax administration in Changshu 常熟 slid into chaos. The long tax rate for small households was as high as 7.5-7.6 *yuan/shi* (equivalent to 10350-10564 *wen/shi*), while the market rice price was only 1.3-1.4 *yuan/shi* (equivalent to 1846-1988 *wen/shi*).¹⁰⁵ In the winter of 1845, almost 90 percent of over one hundred thousand households in the county were considered large households, and proxy remittance was overwhelming. Jin Xian 金咸, the magistrate of Changshu, tendered his resignation out of despair, because he was not able to collect the grain tribute tax in the winter. Jin’s superior Gui Danmeng, the Suzhou Prefect, decided to rationalize tax collection in Suzhou Prefecture by banning proxy remittance, introducing tax equalization and reducing fleet fees¹⁰⁶ immediately. The Governor of Jiangsu, Li Xingyuan 李星沅, who was carrying out a grain tribute tax audit (*qingcao* 清漕) during the period 1821-1844 under the emperor’s order, gave Gui full support in his

¹⁰³ Ke Wuchi, *Louwang yongyu ji* (Beijing: Zhonghua shuju, 1959), 5; Bernhardt, *Rents, Taxes, and Peasant Resistance*, 50; Zelin, *The Magistrate’s Tael*, 242.

¹⁰⁴ Peng Zeyi, *Shijiu shiji houbanqi zhongguo de caizheng yu jingji*, 59-61.

¹⁰⁵ Ke Wuchi, *Louwang yongyu ji*, 6.

¹⁰⁶ Although a reduction in fleet fees was one of Gui Danmeng’s goals of tax rationalization, the issue was so complicated and difficult that it was not dealt with until 1865.

attempts to bring the situation under control.¹⁰⁷ Gui started his action by arresting two key brokers, Cai Tingxiong 蔡廷熊, with the title of Provincial Graduate (*juren* 舉人), and Pu Dengbiao 浦登彪, with the title of Military Provincial Graduate (*wu juren* 武舉人), and requested the court deprive them of their titles. The tax equalization and surcharge reduction was carried out in Changshu in 1846. Each household paid at the rate of 3.5 *yuan/shi* (equivalent to 4970 *wen/shi*) and shared 20 percent of a tax remission.¹⁰⁸

The disorder in Zhaowen in 1846 demonstrates the necessity of tax equalization. In the first month of 1846, violent tax resistance was provoked by Yu Cheng's 毓成 (the magistrate of Zhaowen) insistence on long tax rates. A group of furious farmers from Meili 梅李, a town 10 kilometres away from Zhaowen City, attacked the yamen of Zhaowen and the house of the tribute tax clerk Xue Zheng'an 薛正安, then returned to Meili and won more rural supporters. Yu Cheng was not able to arrest the insurgents, nor did he dare to report the uprising to his superiors. The case was not exposed until the fifth month of 1846, when another violent rent resistance overwhelmed the northeast part of the same county. The peasants attacked thirty-six landlord households to protest high rents, and Yu Cheng had to turn to military assistance from his superiors after an appeal from the suffering landlords. Gui Danmeng suppressed the tenants' uprising at the beginning of the intercalary fifth month, and the tax resistance in the seventh month. Yu Cheng was replaced as magistrate, and tax rationalization was then carried out in Zhaowen, Wuxi and Jinkui 金匱.¹⁰⁹

¹⁰⁷ Li Xingyuan, *Li Wengong gong zouyi* (JDCK), 9:71a; *Qingshilu* (Beijing: Zhonghua shuju, 1986), 39, 342.

¹⁰⁸ Usui, "Shindai fuzei kankei Sūchi no ichi kentō: Kenryū matsunen yori Dōchi rokunen ni itaru Kōnan ni okeru ginsen hika, senryō sekka, beika, menka-ka, sōbei sekka no hendō to nōzei-ko no fuzei futan no sui-i," 94.

¹⁰⁹ Gui Danmeng, *Huanyou jilue* (Hefei: Huangshan shushe, 1997), 5:18a-26b; Ke Wuchi, *Louwang yongyu ji*, 6-10; Li Xingyuan, *Li Wengong gong zouyi*, 12: 34a-40b; Li Xingyuan, *Li Xingyuan riji*, eds. Yuan Yingguang and Tong Hao (Beijing: Zhonghua shuju, 1987), 642-43, 645; Bernhardt, *Rents, Taxes, and Peasant Resistance*, 59-61.

Gui Danmeng's measures redistributed rural products at the local level. With the exception of the tax quota delivered to Beijing and Tongzhou, five parties competed over the remainder of rural output: magistrates, large households, yamen clerks and runners, brokers¹¹⁰, and small households. As grain prices continued to decrease, rural output correspondingly shrank. Yamen clerks, runners and brokers increased their portion through intensified malpractices to compensate. They profited at the cost of the collapse of the local tax system and local disorder. Gui Danmeng brought a new balance through the local rural products redistribution system in 1846; brokers, yamen clerks and runners were excluded from the gain, and magistrates and large households made concessions so that small households could survive.¹¹¹ The large households did not reconcile themselves to the changes. Through a network which connected them to officials in Beijing, they proceeded to promulgate false information, slandering Gui Danmeng and other officials as well as falsely arguing that tax equalization placed a disproportionate burden on themselves. For example, in the eighth month of 1847, the emperor received reports that officials in Changshu, Zhaowen and Nanhui 南匯 abused their power to raise taxes illegally in 1846 - the tax rates for large households were increased but those of small households remained the same.¹¹²

Gui Danmeng adopted the measures outlined by Lin Zexu in 1839, so his actions were regarded as an achievement that Lin Zexu himself unable to make.¹¹³ In reality, they were a temporary fix in order to maintain the local tax collection system rather than a fundamental improvement to local fiscal conditions. If the central government refused to reform local fiscal and administrative regulations, the informal system would continue to exist, and yamen clerks and runners would continue to abuse their power for personal gains. The local tax system would soon become chaotic again without a

¹¹⁰ Brokers refer to those who charged fees to pay tax at short rates (*baolan* 包攬) or to evade tax (*baoqian* 包欠) for small households. Brokers could be large households, yamen clerks and runners, even gangsters or degree holders who did not own any land at all. See Tao Shu, *Tao Wenyi gong ji, zoushu*, 7:5a-7a.

¹¹¹ Bernhardt interpreted the tax and rent issue as a relationship between the state, the local elite and the peasants. For a similar method adopting this analysis of the tax collection at local level, see Bernhardt, *Rents, Taxes, and Peasant Resistance*, 4-5.

¹¹² *Qingshilu* 39, 581.

¹¹³ Gui Danmeng, *Huanyou jilue*, 5:19a.

strong and able prefect or provincial official. Such was the case in Suzhou Prefecture after 1846. The malpractice rooted in the informal funding system gradually crept back into tax collection. Differentiation between large and small households appeared again in 1848.¹¹⁴ Conversion rates for small households rose steadily - 4790 *wen/shi* in 1846, 6300-6450 *wen/shi* in 1850, and 8000-9000 *wen/shi* in 1853¹¹⁵ (See Fig. 1.4) - though they never rebounded to the levels of 1844 and 1845. Despite this re-emergence of malpractice, no violent tax resistance in Changshu and Zhaowen was reported until 1853.

Magistrates were plunged into a dilemma, as problems resulting from the existing local administrative and fiscal regulations were amplified by the economic crisis. They had to rely on the yamen clerks and runners to fulfil the tax quota and raise local administration funds. However, they were not able to constrain the behaviour of the yamen clerks and runners whose intensified malpractices easily brought about social unrest and the collapse of the grain tribute tax collection system during the recession. Yu Cheng was an example of such a magistrate. He was first praised by his superiors because of his tax collection achievement, but then dismissed because of failure to keep local order.¹¹⁶

1.4.3 Reducing Fleet Fees

High fleet fees were caused by the corruption of the Grand Canal transport system. It was widely believed that if sea transport were adopted, fleet fees would be cancelled or greatly reduced, as boatmen would be unemployed and officials and their underlings along the Grand Canal could no longer levy bribes. Grain tribute was temporarily transported by sea for the first time in 1826.¹¹⁷ Sea transport brought hope

¹¹⁴ Ke Wuchi, *Louwang yongyu ji*, 6, 11.

¹¹⁵ Usui, “Shindai fuzei kankei Sūchi no ichi kentō: Kenryū matsunen yori Dōchi rokunen ni itaru Kōnan ni okeru ginsen hika, senryō sekka, beika, menka-ka, sōbei sekka no hendō to nōzei-ko no fuzei futan no sui-i,” 94.

¹¹⁶ Ke Wuchi, *Louwang yongyu ji*, 6, 10.

¹¹⁷ Liu Xungao and Guo Boyin, *Jiangsu sheng jianfu quan'an*, 2: 57. According to the newest study by Ni Yuping, the success of sea transport in 1826 was exaggerated and the cost in 1826 was not greatly

of a reduction in fleet fees to those who were responsible for the grain tribute tax burden, especially the elite from Southern Jiangsu.

In 1845, the newly appointed Governor of Jiangsu in 1845, Li Xingyuan 李星沅, was ordered to continue his predecessor's task of carrying out a grain tribute tax audit (*qingcao* 清漕) during the period of 1831-1844.¹¹⁸ Li intensively consulted with the local elite and his subordinates. Weng Xincun 翁心存¹¹⁹ sent a letter to Li in 1846, suggesting that fleet fees should be reduced (*jian bangfei* 減幫費). Weng explained that fleet fees kept rising because an increasing numbers of officials and clerks of Granary Yamen and the Grain Tribute Superintendency were involved in the embezzlement, and peculations were conducted in every procedure of the transport and discharge. Li replied that he was not able to reduce fleet fees, because the Grain Tribute Superintendency and the Capital Granaries were involved.¹²⁰

The Jiangnan elite saw a hope of relieving the local tax burden in 1846, when Emperor Daoguang ordered sea shipment to be adopted by 1848. The sea transport reform was regarded by the Jiangnan elite as an important opportunity to eliminate fleet fees. To their disappointment, however, according to the new sea shipment program drafted by the Governor-general of Liangjiang Lu Jianying 陸建瀛 and the Governor of Jiangsu Li Xingyuan, the expenditures of granaries in Beijing and Tongzhou should be paid with the funds saved by sea shipment. Li and Lu, in fact, tactically kept fleet fees to fix their financial deficits. Lu explained that the sea

reduced as most contemporaries of the period believed. See Ni Yuping, *Qingdai caoliang haiyun yu shehui bianqian*, 69-79.

¹¹⁸ Li Xingyuan, *Li Wengong gong zouyi*, 9:71a; Li Xingyuan, *Li Xingyuan riji*, 609-10.

¹¹⁹ The Weng was a locally influential gentry family in Changshu. Weng Xincun gained his Metropolitan Graduate degree in 1822, served as Vice Minister of the Court of Judicial Review from 1836 to 1838, Mentor of the Prince from 1837 to 1838, and stayed at home after his mother's death until 1849. His son Weng Tongshu 翁同書 achieved the Metropolitan Graduate degree in 1840, and was a "graduate of the same year" (*tongnian* 同年) as Feng Guifen; Weng Xincun's other son Weng Tonghe 翁同龢 became a Metropolitan Graduate later in 1856. See Hummel, *Eminent Chinese of the Ch'ing Period: 1644-1912*, 858-61.

¹²⁰ Li Xingyuan, *Li Xingyuan riji*, 646-47.

shipment was only temporarily adopted, and therefore it was difficult to raise surcharges after having reduced them.¹²¹

Sea transport was soon cancelled because of diplomatic disputes arising from conflicts between the jobless boatmen and the British in Qingpu in 1848.¹²² The disappointed elite from Jiangnan raised the issue of fleet fees reduction. The memorial was first presented by a native of Changzhou 長洲 County, Peng Yunzhang 彭蘊章, the Left Vice Censor-in-chief of the Censorate (*ducha yuan zuo fu du yushi* 都察院左副都御史), in the sixth month of 1848.¹²³ The emperor ordered illegal fleet fees to be banned in autumn of the same year.¹²⁴ The Governor of Zhejiang, Wu Wenrong 吳文鎔, also presented a memorial to reduce fleet fees in Northern Zhejiang in the first month of 1849,¹²⁵ but the malpractices were too entrenched to be controlled.¹²⁶ The issue was raised in Southern Jiangsu again in 1864.

1.4.4 Debates on Changing the Grain Tribute Tax Payment from Grain to Silver (*caoliang gaizhe* 漕糧改折)

At the end of the 1840's, a new policy was created to siphon more wealth from Jiangnan to cover the deficit of the central government. The elite cooperated with each other and succeeded in resisting this policy.

In 1848, Emperor Daoguang decided to raise funds for the central government and ordered officials in the Ministry of Revenue and the Princes and Grand Ministers (*wang dachen* 王大臣) to outline a plan. A proposal of five new policies was

¹²¹ Polachek, "Gentry Hegemony: Soochow in the T'ung-Chih Restoration," 226-27; Ni Yuping, *Qingdai caoliang haiyun yu shehui bianqian*, 84-100; Feng Guifen, *Xianzhitang ji*, 4:11b.

¹²² Harold C Hinton, *The Grain Tribute System of China, 1845-1911* (Cambridge, Massachusetts: Harvard University Press, 1956), 23-24; Ni Yuping, *Qingdai caoliang haiyun yu shehui bianqian*, 90-100.

¹²³ Wang Zhonghan, ed. *Qingshi liezhuan* (Beijing: Zhonghua shuju, 1987), 3597; *Qingshilu* 39, 750-51.

¹²⁴ Li Xingyuan, *Li Xingyuan riji*, 759-60.

¹²⁵ *Qingshilu* 39, 849-50; Polachek, "Gentry Hegemony: Soochow in the T'ung-Chih Restoration," 226.

¹²⁶ Ke Wuchi, *Louwang yongyu ji*, 11.

presented to the throne: (1) strengthen the monopoly of salt sales; (2) strengthen management of the land-labour tax; (3) change the grain tribute tax payment from grain to silver; (4) reduce the costs of the waterway maintenance project; and (5) open new silver mines. The emperor approved the proposal and issued an edict to carry it out in the eleventh month of 1848. The so-called edict on “five important policies” (*wu da zheng* 五大政) was widely discussed in the officialdom, with many officials considering the policies to be impractical.¹²⁷

Levying the grain tribute tax in silver was a measure taken to supplement the silver stores of the Ministry of Revenue by squeezing more wealth from Jiangnan during the economic crisis. When the edict was announced, Feng Guifen had just left Suzhou to return to his office in Beijing. He had served as the Dean of Xiyin Academy (*Xiyin shuyuan* 惜陰書院) from the third month to the eighth month of 1848 under the invitation of Li Xingyuan. Li consulted with Feng on the newly issued grain tribute tax policy.¹²⁸ Feng strongly opposed the edict. Although Li agreed with Feng he was hesitant to act because he had heard that the measures of levying grain tribute tax in silver and opening silver mines had been proposed by his patron Muzhangga 穆彰阿, whose influence in the court was substantial. Li believed that these policies would probably be implemented because of Muzhangga’s power.¹²⁹ Although the Jiangnan elite were against the new policy on the grain tribute tax, few of them dared to openly oppose Muzhangga’s decision. Only Wu Zhongjun 吳鍾駿, a native of Southern Jiangsu, presented a memorial and mildly opposed the policy.¹³⁰ Li decided to show his disapproval in an indirect way. At the end of 1848, he presented a memorial suggesting that the new grain tribute policy should be implemented cautiously in order to avoid bringing about new abuses. The emperor ordered the Ministry of Revenue, the Princes and Grand Ministers (*wang da chen* 王大臣) to discuss Li’s memorial and draft a new proposal which addressed his concerns.¹³¹

¹²⁷ *Qingshilu* 39, 821-23; Li Xingyuan, *Li Xingyuan riji*, 768.

¹²⁸ Feng Guifen, *Xianzhitang ji*, 5:31a.

¹²⁹ Li Xingyuan, *Li Xingyuan riji*, 769.

¹³⁰ Feng Guifen, *Suzhou fuzhi*, 84:12b.

¹³¹ Li Xingyuan, *Li Xingyuan riji*, 769; *Qingshilu* 39, 856.

Feng Guifen worried that the objecting voices were too weak and sent the newly-appointed Governor-general Lu Jianying 陸建瀛 a letter in the third month of 1849 convincing him that levying grain tribute tax in silver was unfeasible.¹³² In the letter, Feng explained that to levy grain tribute tax in silver was a hidden way to raise the effective tax rates, and magistrates would not be constrained from setting higher conversion rates and differentiating between large and small households. Moreover, if the tax was to be paid in silver, the demand for silver in the market would push its price even higher and worsen the economic situation in Jiangsu.¹³³

At a crucial moment, Li Xingyuan, after deciding to resign his office due to health problems in the third month of 1849, finally presented a memorial which directly opposed levying the grain tribute tax in silver. In the same month, Lu Jianying also presented a supporting memorial disapproving the new policy. Muzhangga's proposal was defeated in response to these two decisive memorials.¹³⁴

The proposal to levy grain tribute tax in silver in Suzhou, Songjiang Prefecture and Taicang Department was presented to the throne again in the eighth month of 1850 by Fu Shengxun 傅繩勳, the Governor of Jiangsu. Encouraged by the success in 1849, the Jiangnan elite expressed their objection directly. Cao Maojian 曹懋堅 cited Li Xingyuan's memorial in the third month of 1849 as a strong argument.¹³⁵ Weng Xincun 翁心存, the Left Vice Minister of the Ministry of Works (*gongbu zuo shilang* 工部左侍郎), who had returned to his office in Beijing in 1849, also stood on Cao's side. With the support of Lu Jianying, Fu's suggestion was declined.¹³⁶

¹³² Feng Guifen, *Xianzhitang ji*, 5:31a-32b.

¹³³ Ibid.

¹³⁴ Li Xingyuan, *Li Xingyuan riji*, 768-80; Li Xingyuan, *Li Wengong gong zouyi*, 20:44a-48b; Wang Zhonghan, *Qingshi liezhuan*, 3304.

¹³⁵ Feng Guifen, *Suzhou fuzhi*, 84: 13b-16b.

¹³⁶ Wang Zhonghan, *Qingshi liezhuan*, 3588.

1.5 Conclusion

The deeply entrenched abuses of the grain tribute tax system in the Qing were caused by problematic policies and regulations created by the central government. They were in general designed on the basis of the central government's self-interest and its distrust of provincial and local officials. The policy of a high statutory tax quota in Jiangnan was designed to transfer wealth from the highly developed region to Beijing to feed the imperial clansmen, Manchu functionaries and soldiers. The function of the Grain Tribute Superintendency was merely to supervise the grain tribute tax administration of the provincial governments rather than deal with routine tax collecting affairs. It was independent of regional or provincial administration and directly controlled by the court. As a result, the corruption of the Grain Tribute Superintendency was unavoidable.

Rigid fiscal regulations constrained magistrates from acquiring enough funds for administration expenditure via legal methods. The flexible informal funding system gradually developed as a supplement to the inflexible formal system. Customary fees, the illegal surcharges levied from the taxpayers, met the needs of administration costs but led to new abuses; the funds in the informal system were beyond the supervision of those in positions of authority. Local administrative regulations, designed to prevent magistrates from abusing their positions for personal gain, actually prevented magistrates from dealing with administrative routines independently, reinforcing their reliance on yamen clerks and runners and giving rise to the uncontrollable misconducts of the same.

This corruption further increased the grain tribute tax burden in Jiangnan. The high yield of rural products and income from the home textile industry supported the high tax burden before the nineteenth century. However, the regional economy declined in the 1820's and worsened during the economic crisis. The tax burden became unbearable and revolts overwhelmed the region from 1840-53. Furthermore, abuses in every procedure of the grain tribute tax system intensified. Great efforts were made by officials and elite in Southern Jiangsu to repair the broken grain tribute tax system. These efforts, which were made cautiously so as not to infringe upon the central

government's interest, focused on three actions: (1) maintaining the hydraulic engineering systems and increasing the yield of rural products (which did not encroach on vested interests); (2) lowering the tax burden by requesting temporary tax remissions; and (3) reducing illegal surcharges in the transport or collection process (which did work against the vested interests). Any effort that attempted to contravene the government's interest ended in failure.

In response to the silver crisis, the central government attempted to cover its deficit by a new policy aimed at siphoning extra wealth from Jiangnan at the end of the 1840's. The local elite succeeded in resisting the policy. To secure its grain tribute tax revenue, the central government issued edicts to ban corruption and malpractices in the grain tribute system, which were the outcome of the policies and regulations set in place by the government itself. These edicts did not improve the situation because the central government refused to concede any interest acquired from Jiangnan and was reluctant to accept any institutional change. As a result, the economy in Jiangnan deteriorated rapidly in the 1840's and 1850's.

Chapter Two

Feng's Early Life and Network

This chapter is comprised of two parts. The first deals with Feng Guifen's experiences from 1809-52, and the second with Feng's social and family networks. Feng's activities and networks were reconstructed from Feng's biography *Feng Guifen xingzhuang* 馮桂芬行狀, the letters, prefaces and eulogies collected in *Xianzhitang ji* 顯治堂集 and *Xianzhitang waiji* 顯治堂外集, works and chronological biographies of his friends and acquaintances, and materials on the Civil Examination such as *Qingdai zhujuan jicheng* 清代硃卷集成 and *Qingmi shuwen xu* 清秘述聞續.

Feng's life before 1852 can be divided into two main stages. The first stage (1809-39), consists of Feng's upbringing, study, and early career. He grew up in a business family and studied and prepared for the Metropolitan Examination (*huishi* 會試). He passed the Provincial Examination (*xiangshi* 鄉試) in 1832 and served as private secretary to the magistrates and provincial officials in Jiangsu Province in the 1820's and 1830's. The second stage (1840-52) consists of Feng's later career in positions of greater prominence. He became a Metropolitan Graduate in 1840 and served in Beijing in the 1840's. He did not have the chance to be promoted before 1850, because his patrons had less power in the court than their main competitor Muzhangga. By 1850 Feng's patrons were back in power. Feng was recommended to the throne by his examiner Pan Shi'en 潘世恩, but had to return home because of the death of his father and was unable to take the post. Feng retired from the officialdom and devoted himself to local affairs after 1853.

Although Feng was not promoted in the officialdom until the early 1850's, he built a social network before 1851 which influenced him throughout his life. This network had two circles: the Civil Examination circle and Gu Yanwu 顧炎武, the Shrine Association circle. During the 1840's, the network shaped Feng's academic interests and personal values. Some key friends in network, the Pans 潘, Gu Wenbin 顧文彬

and Wu Yun 吳雲, played a significant role in his later life. For convenience, Feng's family network, which was built gradually during his life and overlapped with his friend network, will also briefly be introduced in this chapter.

2.1 Feng's Life 1809-52

2.1.1 Feng's Family Background

Feng Guifen's ancestors are said to come from Hunan 湖南. The old genealogy of the Feng lineage was destroyed during the war at the end of the Yuan dynasty. The new genealogy, *Shiping zupu* (始平族譜, the genealogy of Shiping) was compiled by Feng Longwen 馮龍文 in 1671. Feng Kuan 馮寬, nine generations before Feng Guifen, was the first ancestor recorded in *Shiping zupu*. He left his hometown Changzhou 長洲 County and served in the army in Changshu 常熟 County. He then married into a local household. Feng Kuan's second son Feng Hui 馮惠 was a businessman and moved back to Changzhou 長洲 during the Hongzhi 弘治 Period (1488-1505). The Feng family later moved to Wu County 吳縣 and settled there. From Feng Hui on, most of the Feng ancestors were businessmen including Feng Guifen's father, Feng Zhimao 馮智懋. When Zhimao was nine years old, his father died. Zhimao travelled to Songjiang for business and lived there for ten years, but returned to Wu County and married Madam Xie 謝 at the age of 26.¹³⁷

Feng Guifen's mother, Madam Xie, was from Jiaying 嘉興 Prefecture, Zhejiang 浙江 province. There were three Government Student (*shengyuan* 生員) title holders among her great-grandfather and grandfather's generations, and her father Xie Rufeifei 謝汝飛 became the fourth. Madam Xie had three brothers and two sisters. She had

¹³⁷ Feng Guifen, *Xianzhitang ji*, *Zhongyun Fengjun Jingting jiazhuan* 中允馮君景庭家傳 by Zuo Zongtang 左宗棠, 2:12a, 8:23, 28b-29b; Feng Guifen, *Xianzhitang waiji*, *juan 1*, *Chongxiu Shiping zupu xu* 重修始平族譜序; Xiong Yuezhi, *Feng Guifen pingzhuan*, 31-32.

been famous for the virtue of filial piety before she married into the Feng family at the age of 25.¹³⁸

Feng Guifen described his parents as people of virtue. Feng mentioned the loss of family members as a result of fires in 1826 and 1829, but in general, he grew up in a well off family and had the opportunity to study for the Civil Examination.¹³⁹

2.1.2 Feng's life in 1827-39

Feng became a Government Student in 1827 and was eligible to participate in the Provincial Examination. His examiner was Xin Congyi 辛從益 (1759-1828), the Jiangsu Provincial Education Commissioner.¹⁴⁰ The next year Feng took part in the Provincial Examination. He did not perform that well in the examination and was listed in the additional list (*fubang* 副榜), which did not qualify him for the Metropolitan Examination. He once studied at Zhengyi Academy (*Zhengyi shuyuan* 正誼書院), where the Dean (*shanzhang* 院長), Zhu Jian 朱筠 (1769-1850), noticed his talent.¹⁴¹ In the sixth month of 1832, Feng was highly valued by the newly appointed Governor of Jiangsu, Lin Zexu 林則徐 (1785-1850), who held the examinations in Zhengyi Academy. Feng was invited to Lin's office, serving as his private secretary. He collated *Beizhi shuili shu* for Lin and composed a preface on Lin's behalf.¹⁴² Later in that year, Feng left Lin's office to retake the Provincial Examination, and this time gained the degree of Provincial Graduate. His examiner was Tang Jinzhao 湯金釗 (1772-1856).¹⁴³ Because competition in the Metropolitan Examination was fierce, it was normal for a Provincial Graduate degree holder to find

¹³⁸ Feng Guifen, *Xianzhitang ji*, 8:25b, 8:23a.

¹³⁹ *Ibid.*, 8:24a, 25b.

¹⁴⁰ *Ibid.*, 1:33a, 2:20a.

¹⁴¹ *Ibid.*, 2:46a-47b.

¹⁴² Lai Xinxia, *Lin Zexu nianpu xinbian*, 174-75; Feng Guifen, *Xianzhitang ji*, 12:25, 11:9a-11a, 1:26.

¹⁴³ Fa shishan, Wang Jiayang, Xu Yuan, and Qi Songwei, *Qingmi Shuwen Sanzhong* (Beijing: Zhonghua shuju, 1982), 618. Feng composed the epigraph for Tang Xiu 湯修 (1811-1871), Tang Jinzhao's son, and he composed a preface for Zhu Jian's *Guochao guwen huichao* 國朝古文彙鈔 on behalf of Tang Jinzhao. See Feng Guifen, *Xianzhitang ji*, 7:39a-41a, 2:12a-13a.

a way to earn a living before attempting to pass it. They often taught in an academy, offered private lessons as a tutor, or served government officials as a private secretary. For financial reasons, Feng sent a letter to Lin in 1832, pleading with Lin to recommend him to a teaching position at Jiangyin Academy 江陰書院.¹⁴⁴ In 1833, he served as the private secretary for Chen Xijing 陳希敬 (?-1853), the Magistrate of Jiangyin 江陰.¹⁴⁵ It was reportedly a pleasant experience, as they shared similar opinions on government affairs. In the second half of the 1830's, Feng became a well-known private secretary among the provincial officials. He probably served Chen Luan 陳鑾 (1786-1839) during 1832-1838,¹⁴⁶ Tao Shu 陶澍(1779-1839) in 1838¹⁴⁷, and Yuqian 裕謙 (1793-1841) in 1839.¹⁴⁸

2.1.3 Feng's Friends and Acquaintances before 1840

Drawn from *Xianzhitang ji* and *Xianzhitang waiji*, information on Feng's early friends and acquaintances is listed below:

¹⁴⁴ Feng Guifen, *Xianzhitang ji*, 12:46a-47a.

¹⁴⁵ Ibid., 1:19.

¹⁴⁶ Chen Luan served as Administration Commissioner of Jiangsu during 1832-36, acting as Surveillance Commissioner of Jiangsu from 1833-34, then as Governor of Jiangsu from 1837-39, and as acting Governor-general of Liangjiang from 1839-40. See Wei Xiumei, *Qingji zhiguan biao* (Taipei: Zhongyang yanjiuyuan jindaishi yanjiusuo, 1977), 530, 595, 743, 829.

¹⁴⁷ Feng sent Tao Shu a letter before his departure for the Metropolitan Examination, in which Feng expressed his gratitude for Tao's appreciation of his essays. Tao served as Governor-general of Liangjiang during 1830-39. Before passing the Metropolitan Examination in 1840, Feng failed in 1833, 1835 and 1838. The letter to Tao was probably written in 1838. See Feng Guifen, *Xianzhitang waiji, juan 2, Shang Tao gongbao shu* 上陶宮保書; Wei Xiumei, *Qingji zhiguan biao*, 530.

¹⁴⁸ Feng mentioned that he and Chen Shi 陳時 were acquainted with each other in the Governor of Jiangsu Yuqian's office. Yuqian's office term was 1839-40. See Feng Guifen, *Xianzhitang ji*, 6:24b-25a; Wei Xiumei, *Qingji zhiguan biao*, 595-96.

TABLE 2.1
Feng's Friends and Acquaintances before 1840

Name	Acquaintance or Friendship	Further Contact
Jue'a 觉阿(?-1860), whose name had been Liang Huidi 梁慧地 before he became a monk	A close friend since the childhood.	During 1859-60, when Suzhou was occupied by the Taiping, Feng lived in a temple in Chongshan 衝 with Jue'a. Feng edited Jue'a's two poetry anthologies and composed prefaces for them. ¹⁴⁹
Jiang 蔣, whose family name was Jiang and courtesy name (zi 字) was Danlin 丹林 (1809-1839)	Feng became acquainted with him in Jiangsu in 1827 at the latest.	He became a distant relative of Feng later because of Feng's marriage. Feng wrote a preface for his book after his death. ¹⁵⁰
Shao Bingyang 邵炳揚, whose courtesy name was Xingquan 杏泉	Feng was acquainted with him in Jiangsu in 1827 at the latest. ¹⁵¹	Feng wrote a preface for his book in the early 1860's.
Bo Fei 薄斐	Feng's close friend in the 1820's. Bo died in late 1830's. ¹⁵²	
Cai Nianqiao 蔡念喬	Feng's close friend in the 1820's. ¹⁵³	
Zhang Xiaotang 張小棠	Feng's close friend in 1820's. ¹⁵⁴	
Song 宋, whose courtesy name was Mianzhi 冕之	Feng met him in Jiangyin 江陰 in 1833 and discussed mathematics. ¹⁵⁵	
Yao Ying 姚瑩 (1785-1853)	Feng was acquainted with him during 1833 and 1834 in Yuanhe County. ¹⁵⁶	They had further contact in the 1840's.

¹⁴⁹ Jue'a was Feng's friend since childhood, and they attended the same school. Jue'a later became a monk, but their friendship continued throughout their lives. Jue'a was a famous poet. Feng's son Feng Fangji 馮芳緝 was Jue'a's pupil. Feng Guifen edited Jue'a's two poetry anthologies and composed prefaces for them. Feng Guifen, *Xianzhitang ji*, 2:3a-5b, 3:46a-47b, 6:39b-41a; Feng Guifen, *Xianzhitang waiji*, juan 1, *Mituojing shu chao yanyi xu* 彌陀經疏鈔演義序.

¹⁵⁰ Jiang came from Zhenyang County. Feng and Jiang were born in the same year and attended the same school in the 1820's. They were both appreciated by the Education Commissioner of Jiangsu Xin Congyi 辛從益, whose term of the office was 1824-1927. Jiang died in 1839. See Feng Guifen, *Xianzhitang ji*, 2:20a-21a.

¹⁵¹ Shao Bingyang came from a medical family in Wu County. Feng and Shao attended the same school in the 1820's. They were both appreciated by Xin Congyi. *Ibid.*, 1:33.

¹⁵² *Ibid.*, 2:18a-19a.

¹⁵³ Cai Nianqiao came from Fujian 福建 province and was a close friend of Bo Fei, Cai Nianqiao, Zhang Xiaotang and Feng Guifen in the 1820's. *Ibid.*

¹⁵⁴ Zhang Xiaotang came from Wujiang County. *Ibid.*

¹⁵⁵ Song was a mathematician. Feng was acquainted with him while serving as the private secretary in Jiangyin in 1833. Li Rui and Feng Guifen, *Hushi suanshu xicao tujie*, in *Zhaodai congshu* 4 (Shanghai: Shanghai guji chubanshe, 1990), *Xu* 序.

Gu Wenbin 顧文彬 (1811-89)	A close friend in 1836-37.	They cooperated in local affairs in the 1860's. 157
Hong Mingzhi 洪銘之	Feng was very close with Hong in 1836-37, but Hong died a few years later. ¹⁵⁸	
Xu Youren 徐有 友 (1800- 60)	Feng met Xu in Beijing during 1833-38 when taking part in the civil examinations; they discussed mathematics.	They met again when Xu served as Governor of Jiangsu 1858-60. They again discussed mathematics. ¹⁵⁹
Chen Shi 陳時	Their friendship began in 1839-40, when they both served as private secretary of the Governor of Jiangsu Yuqian.	Feng cooperated with him during land tax equalization in 1853. When Feng organised local militia, Ji'er'hang'a 吉爾杭阿, the Governor of Jiangsu 1854-56, ¹⁶⁰ often invited Feng to his office to discuss local affairs with Chen.

2.1.4 Political Situation in the 1840's

It is necessary to examine Feng's experience during the period of 1840-52 in the context of political conflicts in the first half of the nineteenth century. Feng's patrons

¹⁵⁶ Yao Ying (1785-1853), a native of Tongcheng 桐城, Anhui, came from a famous family of the old text (guwen 古文) school. He became a Provincial Graduate in 1807. He served as magistrate in Fujian after 1816, and then served in Taiwan from 1819-24. After a period of mourning for his mother, Yao was appointed as magistrate in County of Wujin 武進, Yuanhe and Gaoyou 高郵 in Jiangsu Province in the early 1830's and as Salt Inspector in Huainan later (Huainan jianche tongzhi 淮南監掣同知). He was promoted as Circuit Intendant in Taiwan (Taiwan dao 台灣道) in 1837. Feng Guifen, *Xianzhitang ji*, 12:5a-5b; Shi Liye, *Yao Ying nianpu* (Hefei: Huanshan Shushe, 2004), 133-35.

¹⁵⁷ Gu Wenbin 顧文彬 (1811-1889) was a close friend of Feng. They shared a residence in 1836-37 when preparing for the Metropolitan Examination. Gu became a Metropolitan Graduate in 1841. Feng Guifen, *Xianzhitang ji*, 2:22a.

¹⁵⁸ Ibid.

¹⁵⁹ Xu Youren came from Shuntian Prefecture. He became a Provincial Graduate in 1829. Feng took part in the Metropolitan Examination in Beijing in 1833, 1835 and 1838, and Xu served in Beijing as Secretary of the Ministry of Revenue (*hubu zhishi* 戶部主事) in Beijing in the 1830's. Xu served as Governor of Jiangsu during 1858-1860 and died at his post when Suzhou City was occupied by the Taiping rebellion force. Feng Guifen, *Xianzhitang waiji*, *juan* 1, *Xisuan xinfa zhijie xu* 西算新法直解序; Li Rui and Feng Guifen, *Hushi suanshu xicao tujie*, *Xu* 序; Wei Xiumei, *Qingji zhiguan biao*, 597.

¹⁶⁰ Chen Shi came from Yixing 宜興 County, Jiangsu. He was a famous Private Secretary in Jiangsu with intensive knowledge of the regional administration. Feng Guifen, *Xianzhitang ji*, 6:24a-26b; Wei Xiumei, *Qingji zhiguan biao*, 597.

were almost all removed from the court in the 1840's, and they did not come back to power until 1850.

Muzhangga 穆彰阿(1782-1856), a Manchu of Bordered Blue Banner, became a Metropolitan Graduate in 1805 and was promoted to high official in 1820, when the Emperor Daoguang came into power. He came to the first peak of his power after the death of the chief Grand Minister of State (*shouxi junji dachen* 首席軍機大臣) Cao Zhenyong 曹振鏞 (1755-1835). He became Grand Secretary in 1836, and chief Grand Minister of State in 1837.

When Lin Zexu, Governor-general of Huguang, was summoned to Beijing at the end of 1838 for nineteen audiences with the emperor and appointed as Imperial Commissioner with plenipotentiary power to forbid drugs in Canton, Muzhangga's group began to compete for power with Lin Zexu and his supporters. Soon Lin's stiff trade embargo measures sharpened conflicts with the British and triggered the Anglo-Chinese war of 1839-40. Muzhangga's group advocated peace negotiations, while Lin and his supporters were strongly against the peace treaty. Emperor Daoguang did not accept peace negotiations until the eighth month of 1841, when the British carried the war northward to Zhejiang and Jiangsu and captured the counties of Dinghai 定海 and Zhenhai 鎮海 in Zhejiang. Lin was dismissed in the ninth month of 1842, because his policy on opium prohibition was regarded as the cause of the war. Lin's supporter Deng Tingzhen 鄧廷楨, the Governor-general of Minzhe 閩浙, was also dismissed.¹⁶¹

Muzhangga's group began to dominate the political scene in 1842. Muzhangga took the opportunity to begin a purge of opposing voices in the court. Two high officials, Wang Ding 王鼎 and Tang Jinzhao 湯金釗, who firmly stood by Lin Zexu, were removed in 1842. Pan Shi'en attempted to counterattack by reporting to the emperor a huge deficit in the Silver Vault (*Yinku* 銀庫) for which Muzhangga was mainly responsible. Muzhangga was not punished, but used his power to dismiss the mid-level officials who were against him. Pan Shi'en fell into line after the failed counterattack. Muzhangga expanded the purge into the Censorate (*Ducha yuan* 都察

¹⁶¹ Polachek, *The inner opium war*, 101-35, 209-10.

院) after 1843 and suppressed all open opposition from the censors. He reached the pinnacle of his power in the second half of the 1840's and dominated the court during this period.¹⁶² Emperor Xianfeng was enthroned in 1850. Muzhangga was dismissed, because the new emperor felt that he had not taken effective measures to suppress the revolts in Guangxi Province. Further, Emperor Xianfeng favoured Lin Zexu's group who were in direct competition with Muzhangga. This led to Pan Shi'en coming back to power.¹⁶³

2.1.5 Feng's Life in 1840-52

Feng passed the Metropolitan Examination in 1840. His examiner was Pan Shi'en 潘世恩¹⁶⁴. He then ranked 2nd (*jinshi jidi, yi jia er ming* 進士及第, 一甲二名) in the Palace Examination. In the Ming and Qing dynasty, the 2nd and 3rd ranking new Metropolitan Graduates were normally appointed as Junior Compilers at Hanlin Academy (*Hanlinyuan bianxiu* 翰林院編修) and would generally soon be promoted to higher positions, finally entering the Grand Secretariat (*Neige* 內閣).¹⁶⁵ Feng, unfortunately, did not have the chance of promotion until 1850 because of Muzhangga's dominance.

In the autumn of 1840, Feng left for Suzhou to celebrate his mother's birthday, but returned to Beijing in 1841. Feng was appointed as Assistant Compiler of the Historiography Institute (*Guoshiguan xiexiu* 國史館協修) and his parents moved to Beijing later in 1841. He served as Assistant Examiner in Shuntin Prefecture in 1843 and Assistant Examiner in Guangxi 廣西 Province in 1844.¹⁶⁶

¹⁶² Ibid., 209-17.

¹⁶³ Ibid., 237-71.

¹⁶⁴ Charles O. Hucker, *A Dictionary of Official Titles in Imperial China* (Taipei: Nantian shuju, 1988), 607-08.

¹⁶⁵ Ibid., 381.

¹⁶⁶ Pan Zunqi, "Feng Guifen xingzhuang," in *Suzhou shizhi ziliao xuanji* 23, eds. Suzhoushi difangzhi bianzuan weiyuanhui bangongshi and Suzhoushi zhengxie xuexi he wenshi weiyuanhui (Suzhou: neibu ziliao, 1998), 110-11.

Feng was always concerned with the grain tribute tax issue. On his way to Guangxi in 1844, Feng passed Hunan and heard about the revolts in Leiyang 耒陽 County in the southern part of the province. During the economic crisis, the grain tribute tax burden became unbearable due to the intensified malpractices of various officials, as discussed in the previous chapter. A Government Student Duan Bacui 段拔萃, who was respected by the villagers in the rural area, travelled to Beijing in the winter of 1842 for a “capital appeal” (*jingkong* 京控), charging Leiyang yamen clerks with malpractice. The appeal was rejected, and Duan was sentenced to be beaten and exiled to the frontiers. Duan was thrown into the jail of Leiyang yamen awaiting exile, but was soon rescued by the natives and fled to the countryside. Another Government Student, Yang Dapeng 陽大鵬, resisted taxation and raised funds for further legal appeals in the summer of 1843. Cooperating with heads of local lineages, Yang and Duan acted as if they were agents of the local government. They established a bureau in the Duan ancestral hall and collected land tax from local taxpayers. Government troops soon stormed the Duan ancestral hall and arrested the agents in the fifth month of 1844. The government action provoked violent resistance and revolts and which were not suppressed until the eighth month of 1844. Feng recorded the event and the Governor-general of Liangjiang Li Xingyuan’s comments on the event. According to Li, the local government rather than the natives were responsible for the revolts.¹⁶⁷

Following his mother’s death in the tenth month of 1845, Feng Guifen left his office for Suzhou with his father in the spring of 1846. During the mourning period, Feng withdrew from social activities. He made a copy of the *Shiping zupu xu* 始平族譜續, the Feng genealogy, supplemented by his father Feng Zhimao and composed a preface to it on his father’s behalf.¹⁶⁸

When the mourning period ended in 1848, Feng set off to Nanjing 南京 and served as Dean of Xiyin Academy 惜陰書院 at the invitation of Li Xingyuan, the Governor-general of Liangjiang. Feng accepted the position because he needed to support his family financially, and it was very convenient to travel between Nanjing and

¹⁶⁷ Feng Guifen, *Xianzhitang ji*, 4:36a-37a.

¹⁶⁸ Feng Guifen, *Xianzhitang waiji*, *juan 1*, *Chongxiu shiping zupu xu* 重修始平族譜序.

Suzhou.¹⁶⁹ According to Li Xingyuan's diary, Feng and Li did not have much contact in 1848.¹⁷⁰ One reason for this could be that Li was an examiner of Muzhangga. Feng stayed in Nanjing from the third month to the eighth month of 1848. In Xiyin Academy, Feng was impressed with a student named Chen Yang 陳揚, who was talented in mathematics. Feng invited Chen to serve as his private assistant in 1859.¹⁷¹

Feng left Nanjing, paid a short visit home, and then returned to Beijing in the winter of 1848.¹⁷² He consistently attempted to put his knowledge of statecraft scholarship into practice. When returning home from Nanjing, he observed the geographical and agricultural conditions along his trip from Nanjing City southward to Gaochun 高淳 County and from Gaochun eastward to Suzhou City. He sent a letter to Li Xingyuan to inform him of his safe trip home and to express his gratitude for Li's appreciation. He also suggested measuring the height of the land in this region and building a dam to the east of Gaochu County. According to Feng, the dam would lead the water eastward into Tai Lake so as to solve the problem of frequent waterlogs in western Jiangsu and frequent drought in Eastern Jiangsu.¹⁷³ Although the proposal was not adopted, Feng continued to improve his ideas for land survey and hydraulic engineering system construction in the 1850's. These ideas were kept in essays in *Hui ditu yi* (繪地圖議 Drawing Maps) and *Ji hanliao yi* (稽旱潦議 Preventing Droughts and Waterlogs).¹⁷⁴

In the third month of 1850, Emperor Xianfeng ascended to the throne. As mentioned above, Muzhangga was removed and Pan Shi'en returned to power. He recommended several talented officials to the emperor, including Feng Guifen along with Lin Zexu, Yao Ying and Shao Yichen 邵懿辰. Feng was summoned by the emperor, and his official career seemed promising. Unfortunately, his father died in the sixth month of 1850, forcing Feng to resign his office and return home in the autumn. During the

¹⁶⁹ Feng Guifen, *Xianzhitang ji*, 8:30a.

¹⁷⁰ Li Xingyuan, *Li Xingyuan riji*, 740, 743, 752, 757.

¹⁷¹ Feng Guifen, *Xianzhitang ji*, 6:39a-41a.

¹⁷² *Ibid.*, 8:30.

¹⁷³ Feng Guifen, *Xianzhitang waiji*, *juan 2*, *Yu Li dubu shu* 與李督部書.

¹⁷⁴ Feng Guifen, *Xianzhitang ji*, 11:3a-5b, 8.

mourning period, Feng compiled *Yanfa zhi* (鹽法志, Record on Salt Monopoly Policies) in Yangzhou 揚州 at the invitation of Lu Jianying 陸建瀛, the Governor-general of Liangjiang. In Yangzhou, Feng was acquainted with Lu Jianying's subordinate Wu Yun 吳雲, who became his close friend and later collaborated with him in the security affairs and tax reduction program of the early 1860's. Feng left Yangzhou and returned home in 1852.¹⁷⁵

2.2 Feng's Network in 1840-52

The works of Feng Guifen and his contemporaries show that Feng was involved primarily in two circles in the 1840's: the civil examination circle and the Gu Yanwu Shrine Association circle. These two circles partly overlapped.

2.2.1 Civil Examination Circle

Social relationships in the officialdom often began in the civil examination system. The "teacher-pupil relationship", which refers to the relation between the examiners and examinees, was the most important connection of patronage. Connections were also built among the examinees who passed the examination in the same year and among the examiners from the same province. The former was known as "graduate of the same year" (*tongnian* 同年) and the latter "graduate of the same home province" (*tongxiang* 同鄉). "Graduate of the same year" was a fraternal relationship, so one referred to himself as "same year younger brother" (*niandi* 年弟) to an older "graduate of the same year". Similarly, the relationship between a graduate and his "graduate of the same year's" father used family titles to express relationships; the former referred to himself as "same year family son" (*nianjiazi* 年家子) and addressed the latter as "same year uncle" (*nianzhang* 年丈 or *nianbo* 年伯). Social associations and patronage were usually built on the basis of these conventionalized ties and served as avenues of promotion in the officialdom.

¹⁷⁵ Pan Zunqi, "Feng Guifen xingzhuang," 111.

During 1841-45, Feng’s associations in the civil examination circle were based on politeness and convention, rather than based on common interests. Feng’s talent in composition was widely recognized. He was often engaged to compose birthday eulogies for the family members of his “graduates of the same year” or on behalf of “graduates of the same year” and “graduates of the same home province” (See Tab. 2.2).

TABLE 2.2

Feng’s Association in the Civil Examination Circle

Time	Figures and Connection with Feng	Events	On behalf with a Nominal Author ¹⁷⁶
1841	Li Chenglin 李承霖, “graduate of the same year” in 1840	Li’s father had his sixtieth birthday. ¹⁷⁷	No
1841	Yao Jinhan 姚近韓, “graduate of the same year” in 1840	Yao Zutong 姚祖同 (1761-1842), Yao Jinhan’s grandfather had his eightieth birthday. ¹⁷⁸	No
1842	Du E 杜堦 (1764-1858), whose grandson was the nominal author’s examiner ¹⁷⁹	Du E had his eightieth birthday.	Weng Tongshu 翁同書 ¹⁸⁰ , “graduate of the same year” and “graduate of the same home province”
1842	Gu Fen 顧份, “graduate of the same year” in 1840	Gu Fen’s parents had their seventieth birthday. ¹⁸¹	No
1843	Wan Qingli 萬青藜(1821-1883), “graduate of the same year” in 1840	Wan Qingli’s mother had her sixtieth birthday. ¹⁸²	No

¹⁷⁶ It was marked with “dai 代” in the title.

¹⁷⁷ Ibid., *juan 1*, *Li Shuzhai nianzhang liushi shouxu* 李述齋年丈六十壽序.

¹⁷⁸ Ibid., *juan 1*, *Yao Liangfu fuxian bashi shouxu* 姚亮甫副憲八十壽序.

¹⁷⁹ Feng Guifen, *Xianzhitang ji*, 2:44a-45b.

¹⁸⁰ Ibid. The nominal author was an examinee of Du E’s grandson Du Qiao 杜翹. Du Qiao was the examiner of the Metropolitan Examination of 1840. The nominal author was probably Weng Tongshu, Feng’s “graduate of the same year” in 1840. Feng composed another birthday eulogy for Tang Jinzhao’s 湯金釗 eightieth birthday on behalf of Weng Tongshu, see Ibid., 2:39a-41a.

¹⁸¹ Feng’s “graduate of the same year” served in the Ministry of Ritual and his home town was Loudong 婁東. The “graduate of the same year” from Loudong should be Gu Fen. See Ibid., 2:56a-57a; Wu Chenglu, *Guangxu Taicang zhilizhou zhi*, (1878), 14:2b.

¹⁸² Feng Guifen, *Xianzhitang ji*, 2:58a-59b.

1844	Zhuang Shouqi 莊受祺, “graduate of the same year” in 1840, who was also a member of Gu Shrine Association	Zhuang Shouqi’s father had his seventieth birthday. ¹⁸³	No
1844	Li Jiabu 李駕部, “graduate of the same year” in 1840 (Jiabu was the courtesy name)	Li Jiabu’s grand-father Li Enyi had his seventieth birthday. ¹⁸⁴	No
1845	Gu Jiaheng 顧嘉衡, “graduate of the same year” in 1840	Gu Jiaheng’s father had his seventieth birthday. ¹⁸⁵	No

In addition, Feng had contact with “graduates of the same home province” in Beijing. During 1840 to 1843, he associated with Peng Yunzhang 彭蘊章 (1792-1862), Cao Maojian 曹楸堅, Wu Jiaquan 吳嘉淦, Jin Yunshan 金昀善,¹⁸⁶ most of whom were low- and mid-level officials in Beijing. Feng’s friendship with Peng Yunzhang lasted until 1853.¹⁸⁷

2.2.2 The Gu Yanwu Shrine Association Circle

In the summer of 1843, the Supervisor of the Historiography Institute (*Guoshiguan tidiao* 國使館提調), He Shaoji 何紹基, and the famous scholar Zhang Mu 張穆 began to raise money to build the Gu Yanwu Shrine to the west of the Cining Temple (*Ciningsi* 慈寧寺), where Gu Yanwu had once lived in 1668. The shrine was completed in 1844.¹⁸⁸ Ceremonies to worship Gu Yanwu were usually held three times a year beginning in 1844 and up until 1873. The spring ceremonies were held in the beginning of the third month, the birthday ceremonies on the twenty-eighth day of the fifth month, and the autumn ceremonies in the ninth month.¹⁸⁹ The Gu Shrine Association circle was comprised of low- and mid-level officials and Provincial

¹⁸³ Ibid., 2:48a-49a.

¹⁸⁴ Feng Guifen, *Xianzhitang waiji, juan 1, Li Dongyun Enyi fangbo qishi shouxu* 李東雲恩繹方伯七十壽序.

¹⁸⁵ Feng Guifen, *Xianzhitang ji*, 2:52a-53b.

¹⁸⁶ Peng Yunzhang, *Songfengge shichao*, 8:11b.

¹⁸⁷ Ibid, 17: 11b-12b.

¹⁸⁸ Cuncui xueshe, ed. *Gu Tinglin xiansheng nianpu huibian* (Hongkong, 1975), 236.

¹⁸⁹ Bao Kang, ed. *Gu xiansheng cihuiji timing diyi juanzi*, n.d.

Graduates who took part in the Metropolitan Examination in Beijing. Feng attended the first ceremony with thirteen other participants. He always attended the spring and autumn ceremony when he was in Beijing.¹⁹⁰ Feng began his friendship with the scholars and officials of the Gu Shrine Association circle before the establishment of the Gu Yanwu Shrine. The brand of statecraft scholarship (*jingshi zhixue* 經世之學) advocated by the circle and their principle of “friendship based on morality and righteousness” (*daoyi zhijiao* 道義之交) shaped Feng Guifen’s academic tendencies and personal values.

Statecraft scholarship revived when the Qing dynasty declined at the end of the eighteenth century, and became increasingly popular after the 1820’s. Wang Er-min defined statecraft as a self-evolving Confucian concept, which originated in Confucian ideas from the Western Zhou Dynasty but became popular in the Qing dynasty, especially in the period of the 1820’s-1890’s, influenced by the continuing compilation of *Jingshi wenbian* (經世文編, Collected Work on Statecraft). Statecraft scholarship in the Qing dealt with improving imperial administration within the traditional six Ministries system.¹⁹¹

The worship of Gu Yanwu showed a new ideological trend in the 1840’s. Gu Yanwu was a scholar living at the turn of the Ming and Qing dynasty. As a loyalist of the Ming dynasty, Gu was taboo in the early Qing, and by the mid-Qing dynasty, he was not regarded as a leading scholar, though his philological scholarship was still highly valued. This valuation was clearly shown in *Siku quanshu* (四庫全書, Complete Library in Four Sections), the book series that reflected the ideology of the Qing dynasty in the 1780’s. As part of a growing trend towards caluing statecraft

¹⁹⁰ Feng attended the first ceremony with other thirteen members: Miao Kui 苗夔, Chen Qingyong 陳慶鏞, He Shaoji 何紹基, Su Tingkui 蘇廷魁, Tang Peng 湯鵬, Zhu Qi 朱琦, Luo Chunyan 羅澐衍, Zhuang Shouqi 莊受祺, Zhao Zhenzuo 趙振祚, Zhang Mu 張穆, Feng Zhiyi 馮志沂, Pan Zengwei 潘曾瑋, Yang Shangzhi 楊尚志. Feng attended five ceremonies of the Gu Yanwu Shrine Association: in the second month and the ninth month of 1844, in the ninth month of 1845, and in the third and the ninth month of 1849. See Bao Kang, ed. *Gu xiansheng cihuiji timing diyi juanzi*.

¹⁹¹ Wang Erh-min, “Jingshi sixiang zhi yijie wenti,” *Zhongyang yanjiuyuan jinshisuo yanjiu jikan* 13, 27-38.

scholarship rather than philological scholarship, Gu Yanwu became held in higher and higher regard. By the 1840's Gu Yanwu was regarded as the top Confucian thinker in the Qing with his statecraft learning, rather than his philology, particularly highly valued.¹⁹²

Feng was strongly influenced by Gu Yanwu's writings and devoted himself to the study of statecraft. After Feng's death, his close friend Wu Yun 吳雲 compared him with Gu Yanwu, naming him a Confucian with extensive knowledge who did not limit himself to philology.¹⁹³

Feng highly valued "association based on morality and righteousness" (*daoyi zhijiao* 道義之交). It meant that one should choose friends (*shenjiao* 慎交) prudently, ensuring shared interests and views on literature and statecraft. It also meant that friends were obliged to improve on each other's weaknesses with morality and righteousness (*yi daoyi xiang qiemo* 以道義相切劘). One should also not make excessive effort to build a social network for political career purposes, as such a network was regarded as vulgar and even politically factional. According to Feng's biography, his friendship circle in the 1840's was limited, and he only discussed literature, statecraft and current events with Chen Qingyong 陳慶鏞, Yao Ying 姚瑩, Zhao Zhenzuo 趙振祚, Cao Maojian 曹懋堅, Zhang Mu 張穆.¹⁹⁴

The former Circuit Intendant of Taiwan, Yao Ying, was regarded by the Gu Association circle as a courageous and upright official who had resisted the British invasion of 1841-42. During the Sino-British military conflict, a British transport ship *Nerbudda*, carrying 29 Europeans, 5 Filipinos and 240 Indians, was shipwrecked in the eighth month of 1841 and drifted Towards Keelung Harbour, located in northern Taiwan.¹⁹⁵ The ship was rescued by the natives and handed over to local officials. Circuit Intendant of Taiwan Yao Ying and Regional Commander Dahong'a 達洪阿

¹⁹² For a more detailed understanding of the change in ideology, see Wang Fan-shen, *Quanli de maoxiguan zuoyong: Qingdai de sixiang xueshu yu xintai* (Taipei: Lianjing chubanshe, 2013), 565-602.

¹⁹³ Feng Guifen, *Xianzhitang ji, Wuxu* 吳序.

¹⁹⁴ Pan Zunqi, "Feng Guifen xingzhuang," 111.

¹⁹⁵ Shi Liye, *Yao Ying nianpu*, 204-10.

reported a fake victory to the emperor in which they claimed to have defeated the British ship and killed and captured many enemies. In the first month of 1842, the shipwrecked opium vessel *Ann*, which belonged to Jardine, Matheson & Co., was captured at Da'an 大安 Harbor, located in middle-western Taiwan. In the fourth month of 1842, Yao Ying executed the sailors of *Nerbudda* and *Ann* under orders from the emperor. The British representative, Sir Henry Pottinger, was not aware of the execution of the crew until the tenth month of 1842, three months after signing the Treaty of Nanjing. Pottinger demanded the beheading of the officials who were responsible for the execution of the crew. After an investigation, Yao Ying and Dahong'a were removed from their posts and brought to the Ministry of Justice in Beijing for trial in the summer of 1843. After twelve days in jail, they were released on the order of the emperor.¹⁹⁶

Yao was warmly accepted by members of the Gu Shrine Association. Feng had been acquainted with Yao during Yao's magistrate term in Yuanhe 1833-34,¹⁹⁷ and invited Yao to his residence in Beijing for dinner. Chen Qingyong 陳慶鏞, Zhang Mu 張穆, Zhao Zhenzuo 趙振祚, Luo Chunyan 羅澗衍, Zhuang Shouqi 莊受祺 and Pan Zengwei 潘曾瑋 were also invited. Yao Ying spoke about the Taiwanese case and the responsibility of officials, and the atmosphere of the dinner was encouraging and inspiring.¹⁹⁸

The relationship between Zhang Mu and Chen Qingyong demonstrated "friendship based on morality and righteousness". Zhang Mu was an advocate of statecraft and an expert in borderland geographical study. Zhang Mu sent Chen Qingyong a letter in 1844, criticizing him directly. According to Zhang, Chen talked only about generalities and could not share any new knowledge or ideas in their discussions, because he was too busy meeting celebrated scholars to read. Zhang suggested that Chen should concentrate on the scholarship of statecraft, otherwise he would become

¹⁹⁶ Shih-Shan Henry Tsai, *Maritime Taiwan: Historical Encounters with the East and the West* (New York: Routledge, 2014), 66-67; Zhongguo diyi lishi dang'an guan, ed. *Yapian zhanzheng dang'an shiliao* (Tianjin: Tianjin guji chubanshe, 1992), 7:292-93.

¹⁹⁷ Shi Liye, *Yao Ying nianpu*, 128, 133, 135.

¹⁹⁸ Feng Guifen, *Xianzhitang ji*, 12:5.

a mediocre official. Given the difference in age and social status between Zhang and Chen, such sharp and direct criticism was regarded as improper according to the prevailing social code in the officialdom. Zhang was ten years younger than Chen and had no academic degree, having given up the civil examination in 1839, while Chen had become a Metropolitan Graduate in 1832 and served as Investigating Censor of the Jiangnan Circuits (*Jiangnan dao yushi* 江南道御史) from 1842. Despite this, Chen Qingyong accepted Zhang's criticism and suggestions without taking offence.¹⁹⁹

Zhao Zhenzuo was related to Zhang Mu by marriage (his younger sister was Zhang's wife). Zhao came from Southern Jiangsu and had served as Secretariat of the Household Administration of the Heir Apparent (*zhanshifu zanshan* 詹事府贊善). Zhuang Shouqi 莊受祺, Feng Guifen and Zhao Zhenzuo had close contact during 1842-43, as their residences in Beijing were close to each other. Zhuang recorded that he had associated with over one hundred official candidates and low- and mid-level officials in Beijing in the early 1840's. Feng Guifen and Zhao Zhenzuo, however, adhered to their principles and "did not conform to the popular social code of the officialdom" (*bu sui su qian* 不隨俗遷).²⁰⁰ Cao Maojian was a native of Wu County 吳縣, became a Metropolitan Graduate in 1832, and served as Secretary (*zhushi* 主事) in Bureaus and Ministries in Beijing in the 1840's. He shared Feng's concerns regarding the grain tribute tax issue. Later in 1849, he presented a memorial to the throne opposing the plan of collecting grain tribute tax in silver during the silver crisis and preventing the central government from further squeezing wealth from Southern Jiang.²⁰¹

Among the friends in the Gu Shrine Association circle, Feng respected Yao Ying and Chen Qingyong most. Feng asked Chen Qingyong to compose epitaphs for his parents and asked Yao Ying for an epitaph for his mother.²⁰²

¹⁹⁹ Ge Shijun, *Huangchao jingshiwen xubian* (JDCK), 3:3a.

²⁰⁰ Zhuang Shouqi, *Fengnan shanguan yiji*, ed. Guojia qingshi bianzuan weiyuanhui (Shanghai: Shanghai guji chubanshe, 2010), 3:4a.

²⁰¹ See chapter one.

²⁰² Yao Ying, *Dongming wen houji*, 8:13b-14b; Chen Qingyong, *Zhoujingtang leigao* (1883), 2:15b-16b, 16b-18b.

In addition to the friends mentioned above, Feng also had personal contact with Kong Xianyi 孔憲彝 and Zhang Yaosun 張曜孫. They were both members of the Gu Shrine Association, and Feng composed a preface for Kong's book.²⁰³ Zhang Yaosun came from a family of famous scholars. His father Zhang Qi 張琦 (1765-1833) and uncle Zhang Huiyan 張惠言 (1761-1802) were officials and well-known scholars of the Yanghu School (*Yanghu xuepai* 陽湖學派).²⁰⁴

2.2.3 Key Friends in Feng's Network

Feng Guifen's social network was built during the period of 1820-52. The network then shrank after 1853, subsequent to his retirement from official life and permanent residence in his hometown. Several key friends played a significant role in Feng's later life: the Pans, Gu Wenbin, and Wu Yun. Feng regarded them as friends "based on morality and justice".

(1) The Pans 潘

The Pans were one of the most influential families in Suzhou in the nineteenth century. The early Pan migrated from Xingyang 滎陽, Henan 河南 to Fujian 福建. Their ancestor Pan Ming 潘名 settled in She County 歙縣 at the end of the ninth century. In the seventeenth century, Pan Zhonglan 潘仲蘭 (1609-1677) left home and lived in

²⁰³ Feng Guifen, *Xianzhitang ji*, 3: 6.

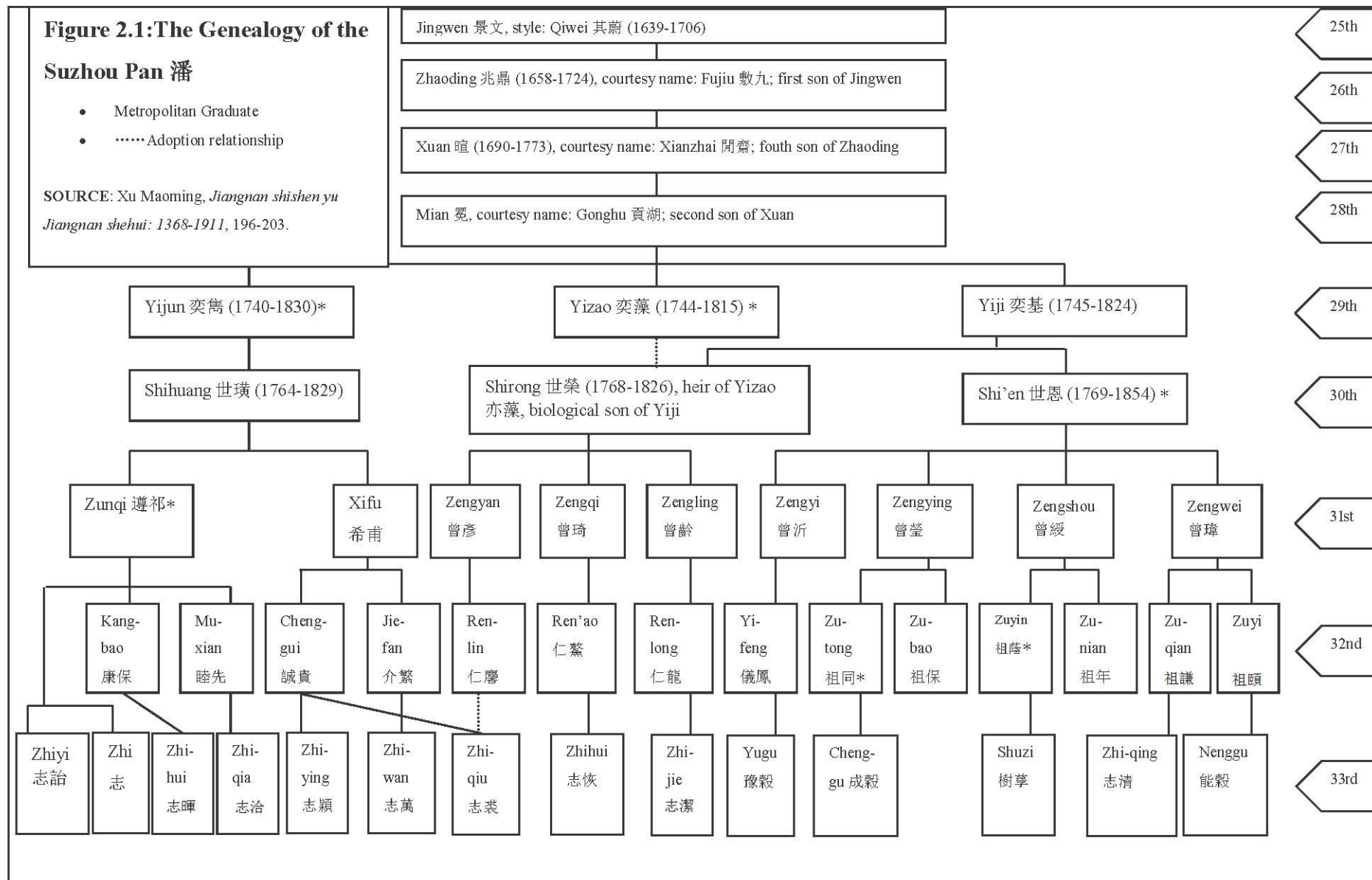
²⁰⁴ Zhang Yaosun became a Provincial Graduate in 1843 and stayed in Beijing from 1843-45. He was appointed as Magistrate of Wuchang in the mid-1840's. Feng was invited by Zhang to the farewell dinner for Li Shangdi 李尚迪 (1804-1865), the Korean envoy, in the first month of 1845. Other guests included Cao Maojian, Zhang Mu, Pan Zunqi 潘遵祁, Pan Xifu 潘希甫, Pan Zengwei 潘曾瑋, Zhao Zhenzuo, Zhuang Shouqi, Wang Zao 汪藻, Chen Qingyong, et al.. Feng composed a preface for the poetry anthology of Zhang Yaosun's sister Zhang Lunying 張綸英. Feng also composed a poem for Zhang Lunying's painting *Lühuai shuwu sishu tu* 綠槐書屋肄書圖, and a poem to congratulate her on her birthday at the request of Zhang Yaosun. When Zhang Yaosun left for Wuchang 武昌, Feng composed a farewell essay for him. See Cao Maojian, *Tanyunge ji*, 6:18a-19a; Shen Shanbao, *Mingyuan shihua*, 8:6b; Feng Guifen, *Xianzhitang ji*, 2:2, 2:35a-36a; Feng Guifen, *Xianzhitang waiji*, *Mengnai shanyu shigao* 夢柰刪餘詩稿. Hummel, *Eminent Chinese of the Ch'ing Period: 1644-1912*, 25-26, 42-43.

Suzhou City to engage in the salt business. All the famous Pan descendants in Suzhou were offspring of Pan Zhonglan.²⁰⁵

奕雋 (1740-1830) 奕藻 (1744-1815) passed the Metropolitan Examination and became the top candidate for the Palace Examination (*zhuangyuan* 狀元) at the age of twenty-four. Three years later, his cousin Pan Shihuang 潘世璜 ranked third in the Palace Examination (*tanhua* 探花).²⁰⁶ The Pans became an honorable family in Suzhou because of their academic success. (See Fig. 2.1)

²⁰⁵ Feng Guifen, *Xianzhitang ji*, 7:15a-16a; Xu Maoming, *Jiangnan shishen yu jiangnan shehui: 1368-1911* (Shanghai: Shangwu yinshuguan, 2004), 196-201.

²⁰⁶ Xu Maoming, *Jiangnan shishen yu Jiangnan shehui: 1368-1911*, 201.



Feng Guifen was close to the Pans. Pan Shi'en was his examiner in 1840, and they came from the same county. They also shared concerns of local interest, particularly the grain tribute tax issue. Feng cooperated with the Pans in local affairs in the 1850's-1870's. Feng had contact with the sons and grandsons of Pan Shi'en and Pan Shihuang. He was strongly influenced by Pan Shi'en's eldest son Pan Zengyi 潘曾沂 and cooperated closely with the youngest son Pan Zengwei 潘曾瑋. The tax reduction plan in Southern Jiangsu was carried out with the strong support of Pan Zengwei and Pan Shi'en's grandson Pan Zuyin 潘祖蔭. Feng's connection with the Pans was reinforced by marriage when Feng's granddaughter married into the Pan family.²⁰⁷

Pan Zengyi 潘曾沂 (1792-1852) was Pan Shi'en's eldest son. He was seventeen years older than Feng Guifen, and influenced Feng in many respects - his principle of "prudence in social association" (*shenjiao* 謹交), his devotion to local welfare, and his indifference to personal political careers.

Pan Zengyi became a Provincial Graduate in 1816 but failed the Metropolitan Examination. During a three-year service in Beijing (1821-24) as Secretary of the Grand Secretariat (*neige zhongshu* 內閣中書), Pan Zengyi and his friends "improved each other with literature, morality and justice" (*yi wenzhang daoyi xiang qiemo* 以文章道義相切劘). He deliberately did not associate with high-level officials purely in order to gain chances for promotion, even if they were his father's friends and colleagues. Feng recorded the anecdotes of Pan Zengyi in 1823, which showed his "prudence in social association". Once when a high-level official exited the court, everyone tried to talk to him, but Pan Zengyi was not even aware of whom the official was. The high official was, in fact, Grand Secretary Yinghe 英和, "graduate of the same year" of his father. Another story relates an incident in which Pan Zengyi visited his examiner Songyun 松筠, who was a high official and a friend of his father, and was asked whether he would like to enter the Council of State 軍機處.

²⁰⁷ Gu Tinglong, ed. *Qingdai zhujian jicheng* (Taipei: Chengwen chubanshe, 1992), 29:400-401.

Pan surprisingly declined. Pan Zengyi's reaction embarrassed Songyun because Songyun had misunderstood the intention of the visit.²⁰⁸

Pan Zengyi was indifferent to his personal political career but was enthusiastically concerned with matters of local interest. He left Beijing to celebrate his grandfather's birthday in 1824 and stayed at home for the rest of his life. He built Abundance and Comfort Charity Estate (*Fengyu yizhuang* 豐豫義莊) for local charities and reduced rent during poor harvests. He engaged himself in relief work, donating food and medicine, sheltering the homeless, adopting abandoned babies, dredging waterways and improving local hydraulic engineering. He was a friend of Lin Zexu, and they both hoped to alleviate the burden of the grain tribute tax in Jiangnan by planting rice in North China. Pan Zengyi developed a cultivation method *qutianfa* 區田法 to increase the rice yields. He seldom contacted officials. When visiting Hunan 湖南, he even tried to avoid visiting his official friend Lin Zexu. He wrote to the Governor of Jiangsu Yang Wending 楊文定 personally in 1852, in spite of his deteriorating health, advising the governor to defend Nanjing 南京 against the attack of the Taiping Rebellion forces, although he had not had any contact with officials for over ten years.²⁰⁹

Pan Zengyi died in 1853, and his wife Madam Yan 嚴 died in 1855. Feng composed an epitaph for the couple and showed his admiration without reservation.²¹⁰ Influenced by Pan Zengyi, Feng was also not particularly interested in advancing his personal political career, but devoted himself instead to being a spokesman for local interests and improving local social-economic situations.

Pan Zengwei 潘曾瑋 (1818-1885), the youngest son of Pan Shi'en, once served as Director of Fujian Bureau in the Ministry of Justice (*xingbu Fujian si langzhong* 刑部福建司郎中) in Beijing, and Feng had contact with him there in the 1840's. Pan Zeng returned home on the event of his father's death in 1854. He was active in local

²⁰⁸ Feng Guifen, *Xianzhitang ji*, 8:9.

²⁰⁹ *Ibid.*, 8:10a-11b.

²¹⁰ *Ibid.*, 8:9a-12b.

affairs and cooperated closely with Feng during the 1850's and 1860's on local security and tax rationalization.²¹¹

Pan Zunqi 潘遵祁 (1808-1892) was Pan Shi'en's cousin Shihuang 世璜's eldest son. He became a Metropolitan Graduate in 1845 and participated in the Gu Shrine Association. He resigned his office in 1847 due to a lack of interest in his official career. He then became engaged in family and local charity affairs and cooperated with Feng Guifen in local security affairs in the early 1860's and later in post-rebellion reconstruction.²¹²

Feng Guifen was highly respected and trusted by the Pans. He composed epitaphs for all of the Pan family members in the 1850's: Pan Zengyi and his wife, Pan Shi'en and his wife and concubine, and Pan Xifu 潘希甫. Feng was also consulted by Pan Zengying 潘曾瑩 on burial rites and composed birthday eulogies, prefaces and biographies for other Pan family members and their relatives.²¹³

(2) Gu Wenbin 顧文彬 (1811-1889)

Gu Wenbin had been a close friend of Feng Guifen since the 1830's. They shared a residence while they prepared for the Metropolitan Examination in 1836-37 and again while serving in Beijing and participating in the Gu Shrine ceremonies of the 1840's. Gu became a Metropolitan Graduate in 1841 and served as the Secretary for the Ministry of Justice (*xingbu zhushi* 刑部主事) in the 1840's. He was later promoted to the position of Vice Director in Shaanxi Bureau (*Shaanxi si yuanwailang* 陝西司員外郎). In 1856, he served in Hubei 湖北 as Prefect of Hanyang (*Hanyangfu zhifu* 漢陽府知府) and later as Salt Control Circuit in Wuchang (*Wuchang yanfadao* 武昌鹽法道). He left his office in 1861 because of his father's death. Feng composed the epitaph for Gu's parents in or around 1863. Feng Guifen and Gu Wenbin cooperated closely in the 1860's on affairs of local security, tax rationalization and post-rebellion reconstruction. Gu returned to the

²¹¹ Ibid., 7: 19b.

²¹² Ibid., 4:11b-12a, 4:20a, 12:34a-35b.

²¹³ Ibid., 5:47, 6: 51a, 7:15a-21a, 7:40a-42a, 8:9a-12b, 8:16a-18a, 12:4.

officialdom in 1871 and served as Circuit Intendant of Ningshao in Zhejiang (*Zhejiang Ningshao taidao* 浙江寧紹臺道).²¹⁴

(3) Wu Yun 吳雲 (1811-1883)

Wu Yun came from a family of businessmen in Zhejiang. He failed the Provincial Examination but was an expert in statecraft scholarship and in the appreciation and valuation of ancient inscriptions. He began his career as an assistant magistrate (*tongpan* 通判) in Jiangsu in 1844 and served as magistrate and prefect in Jiangsu in the 1850's. Feng and Wu began their friendship in Yangzhou in 1850. Wu cooperated closely with Feng in the early 1860's on local security and tax rationalization. Wu Yun was also closely connected with the Pans and Gu Wenbin. His daughter married Pan Zengwei 潘曾瑋's son Pan Zuyi 潘祖頤,²¹⁵ and his grandson married Gu Wenbin's grand-daughter.²¹⁶

2.2.4 Feng's Family Network

Feng's daughter and granddaughter were married into the local gentry families, and his sons married ladies from local wealthy business families, with whom Feng was also well connected in addition to being well connected with the local gentry.

Feng's wife, Madam Huang 黃, came from Taicang. Madam Huang's uncle, Huang Huwen 黃虎文, was the only Provincial Graduate of the family.²¹⁷

Feng Fangji 馮芳緝, Feng Guifen's elder son, married the Ye's 葉 daughter. They were a wealthy and reputable business family from Eastern Dongting Mountain

²¹⁴ Feng Guifen, *Xianzhitang ji*, 2:9, 2:22a, 4:12a, 4:15b; Feng Guifen, *Xianzhitang waiji*, juan 3, *Feng tongfeng dafu Yuanhe Gugong ji pei Zhang furen hezang muzhiming* 封通奉大夫元和顧公暨配張夫人合葬墓誌銘; Min Erchang, ed. "Beizhuan ji bu," In *Qing beizhuan heji* (Shanghai: Shanghai shudian, 1988), 17:19a-21a.

²¹⁵ Miao Quansun, ed. "Xu beizhuan ji," In *Qing beizhuan heji* (Shanghai: Shanghai shudian, 1988), 38:24b-27a.

²¹⁶ Wu Yun, *Liangleixuan chidu* (JDCK), 3:14b.

²¹⁷ Xiong Yuezhi, *Feng Guifen pingzhuan*, 37-38.

(*dongting dongshan* 洞庭東 東). Most of the businessmen in this area were involved in the cotton and silk trade. Feng Fangji's father-in-law, Ye Chengshen 葉承詵, once served as the Deputy Salt Controller of the Salt Distribution Commission (*yanyunsi yuntong* 鹽運司運同). Ye Chengshen's uncle, Ye Changfu 葉長福, became a Provincial Graduate in 1798.²¹⁸ The family were active in donating to local charities, security and hydraulic projects. Ye Changfu donated 600 *liang* of silver to build a charitable granary and 700 *liang* of silver to dredge the Diao'e River 雕鶚河 in 1830.²¹⁹ Another daughter of Ye Chengshen, Ye Shuzhen 葉淑貞, once suggested to her father that he donate a large amount for military provisions and charitable estates in the 1850's.²²⁰

Feng Fangzhi 馮芳植, Feng Guifen's second son, married Madam Wang 王. The Wang family lived in Shengze 盛澤, Wujiang 吳江.²²¹ They were also a wealthy business family dealing in the silk trade. In 1840, a daughter of the Wangs married Yin Zhaoquan 殷兆銓, Yin Zhaoyong's 殷兆鏞 younger brother. Yin Zhaoyong became a Metropolitan Graduate in 1840. He was Feng Guifen's "graduate of the same year" and "graduate of the same home province".²²²

Feng's daughter married Jin Zhaoyuan 金肇元, the son of Jin Baoshu 金寶樹. Jin Baoshu was also Feng Guifen's "graduate of the same year" in 1832, and became a Metropolitan Graduate in 1838.²²³

2.3 Conclusion

Feng came from a local business family. He became a Metropolitan Graduate and entered the officialdom in 1840. Although he did not have the opportunity for

²¹⁸ Gu Tinglong, *Qingdai zhujuan jicheng*, 29:400.

²¹⁹ Tao Shu, *Tao Wenyi gongji, zouyi*, 27:32a-35a, 28:5a-9b.

²²⁰ Feng Guifen, *Xianzhitang ji*, 6:53b.

²²¹ Gu Tinglong, *Qingdai zhujuan jicheng*, 29:400-401; 117:19-20.

²²² Yin Zhaoyong, *Yin Pujing shilang ziding nianpu* (NPCK), 12a.

²²³ Feng Guifen, *Suzhou fuzhi*, 90:19b; Gu Tinglong, *Qingdai zhujuan jicheng*, 29:399.

promotion in the 1840's, his academic tendencies and personal values were shaped during this period. He applied himself to statecraft scholarship, associating with a small number of friends that shared his interest in statecraft and regional administration, seeking to solve the social-economic crisis in Southern Jiangsu. He was more interested in local affairs and local interest than in advancing a personal political career. As a result, he almost retired from his official career and devoted himself to local affairs when Southern Jiangsu was confronted with serious social unrest in the 1850's.

Chapter Three

Local Security and Tax Equalization 1853-60

The economic crisis reached its climax in 1853 bringing with it serious social crisis. The social order in Southern Jiangsu was endangered by the forces of the Taiping Rebellion occupying Nanjing 南京. The Shanghai Small Sword Society 小刀會 also revolted and controlled Shanghai 上海 for seventeen months. Feng was active in dealing with the social-economic problems brought about by the upheaval and became so involved in local affairs during the 1850's that he almost retired from official life.

The activity of the Shanghai Small Sword Society demonstrated that revolts were overwhelming when the discontented rural populace combined with the rebel forces in the city. In 1853, Feng gained the power to influence local affairs by raising funds for the provincial government. He took measures to maintain security in Suzhou City 蘇州, organized a troop which contributed to regional security, and carried out a tax rationalization plan designed to maintain order in rural areas. In fact, grain tribute tax rationalization was Feng's main concern. He believed that small self-employed farmers, i.e. small households, were the backbone of the regional economy and that building a fair grain tribute tax system and protecting the small self-employed farmers were the keys to rescuing Southern Jiangsu from the social-economic crisis. Feng's tax rationalization program unfortunately failed in 1853 because of joint-opposition from the large households, magistrates, and yamen clerks and runners. Although he kept seeking opportunities to implement his plans for tax rationalization during the 1850's, he was not successful until 1862. Feng's concern with the grain tribute tax issue throughout this period proved reasonable as similar tax rationalization programs were carried out by officials of the Xiang Army 湘軍, (raised to control the Taiping rebellion) in the newly recovered provinces like Hunan 湖南, Hubei 湖北, Jiangxi 江西 and Anhui 安徽 in 1855-1864.

Peng Yunzhang 彭蘊章, an influential local gentry member, was disgraced during the attempt at tax rationalization in 1853 and took his revenge in 1857. Feng

published an anonymous letter and a petition in 1858 exposing the malpractices in the land tax collection system and the burdens these placed on rural society - those who could least afford it - and proposing a fair land tax collection system. Peng Yunzhang was personally accused of illegal tax evasion in this petition. Feng had designed a series of measures to improve the economic situation in Southern Jiangsu, such as an avenue of communication through which the problems of the lowest rungs of rural society could be conveyed to the highest authority, i.e. the emperor, so as to prevent revolts and restore rural order. The anonymous letter and petition were meant to be in keeping with this idea, rather than a personal attack on Peng.

3.1 Social Disorder in Shanghai in 1853

The economic crisis reached its climax in 1853, and Jiangnan saw an outburst of violent resistance to unreasonable tax and rent burdens. The Shanghai Small Sword Society revolted in the eighth month of 1853, and controlled Shanghai for seventeen months. Several factors contributed to the initiation of the revolts: first, the intensified malpractices of the local administration resulted in violent collective tax resistance in rural areas; second, unemployed boatmen from Canton 廣東 and Fujian 福建 endangered the security of Shanghai and its surrounding areas through their involvement in secret associations and illegal opium trading and plundering; third, militia organized by the government could be co-opted and turned into anti-government forces; and fourth, the combination of the rural resistance forces and urban rebels increased the size and effectiveness of the revolts. The origins and development of the Shanghai Small Sword Society offer an approach to understanding the situation of Suzhou and Feng Guifen's efforts in local security and land tax equalization in 1853.

3.1.1 Rural Unrest

The most destructive riots in Jiangnan in 1853 started with a common tax protest headed by Zhou Lichun 周立春 in Baihejiang 白鶴江 Village in northern Qingpu 青浦 County in the summer of 1852. The magistrate of Qingpu, Yu Longguang 余龍

光, decided to collect unpaid land tax from before 1850, even though the tax arrears had been exempted by the court. In the fifth month of 1852, Zhou Lichun, a peasant and *baozheng* (保正, a non-official post in the charge of tax collection), marched to the yamen with around 200-300 other peasants and pleaded for disaster exemption. Their plea was not accepted, and so Zhou stirred up the angry crowd. They beat Yu, bit his ear and destroyed the facilities of the yamen. Fearing reprisal, Zhou Lichun organized the peasants from over 20 precincts (*tu* 圖) to resist the subsequent arresting forces. Zhou's force defeated the local government's forces and settled in the area around Qinglong River 青龍江. Zhou Lichun became a leader, engaging in peasant tax resistance and extorting money from the rich. Increasing numbers of bandits and peasants were attracted by Zhou's influence, and his power expanded rapidly.²²⁴

Another rural rebel base was founded in Jiading 嘉定 County, Taicang 太倉 Independent Department, where resentment of the malpractices of the local government had been growing for years. In 1849, the magistrate of Jiading, Chen Rong 陳溶, undertook a spot-check of the deed tax slip (*shuiqi* 稅契). In those cases where the names of the household members on the deed tax slip did not match the name of the landowner in the tax register, the household was accused of tax evasion. This harsh practice caused great turmoil in the countryside. After heavy rain destroyed crops the next spring, the rural masses went to the yamen, ostensibly to report the disaster. They used the opportunity to create a disturbance and vent their resentment over the deed tax slip check. The magistrate fled. In the sixth month of 1850, after a flood, the rural masses rushed into the town, looting large households and plundering rice shops. The magistrate did not investigate the case but ordered the rioters to disperse, bribing them with money and rice. In 1850, rural unrest was stirred again by the magistrate's order to collect land tax that had been remitted from the court. Plundering cases increased, but the magistrate Feng Han 馮瀚, Chen's successor, ignored the cases.²²⁵ In the sixth month of 1852, a brigand, Xu Yao 徐耀,

²²⁴ Shanghai shehui kexueyuan lishi yanjiusuo, *Shanghai Xiaodaohui qiyi shiliao huibian*, 906-07.

²²⁵ *Ibid.*, 867; Bernhardt's translation is followed here, see Bernhardt, *Rents, Taxes, and Peasant Resistance*, 71.

and a monk, Sheng Chuan 勝傳, had a ceremony in Jiading and organised some two hundred brigands, vagrants and craftsmen into a secret association called the Arhat League (*Luohan dang* 羅漢黨), which became active in plundering. Xu Yao, together with some twenty brigands were thrown into prison in the third month of 1853 because of a robbery case. In the seventh month, other members of the Arhat League rescued Xu Yao and his accomplices from prison and destroyed the facilities in the yamen.²²⁶ Xu Yao made contact with Zhou Lichun immediately and the Arhat League joined Zhou Lichun's force.²²⁷

3.1.2 Urban Rebellion Forces

Before Shanghai became a treaty port in 1842, it had been a centre for domestic trade. Merchants from Canton and Fujian transported sugar to Shanghai in exchange for cotton. Labourers from Fujian and Canton were hired as boatmen and dock workers. In the mid-nineteenth century, 3,500 seafaring junks were trading in Shanghai, and some 80,000 Cantonese natives and 50,000 Fujian natives were hired. Different guilds were established to bring together people in the same line of work or from the same native place. Guild directors were often the owners of fleets of large junks. After 1842, foreign steamship transportation entered the scene, competing with the Chinese fleets in the illegal shipping of goods and eventually coming to dominate. As a result, large numbers of boatmen became jobless, and guild directors' profits were reduced.²²⁸

When Nanjing was occupied in the second month of 1853, officials and gentry in Shanghai organised a militia by recruiting braves (*yong* 勇) from the jobless Canton

²²⁶ Shanghai shehui kexueyuan lishi yanjiusuo, *Shanghai Xiaodaohui qiyi shiliao huibian*, 932-33.

²²⁷ *Ibid.*, 877.

²²⁸ Elizabeth J Perry, "Tax Revolt in Late Qing China: The Small Swords of Shanghai and Liu Depei of Shandong," *Late Imperial China* 6, no. 1 (1985): 87-88; Wang Erh-min, "Wukou Tongshang chuqi Shanghai diqu baoluan shijian suo fanying mimi huishe zhi shengji ji shicun huanjing," in *Zhongguo jindai xiandai shi lunji 2: jiaoluan yu minbian*, ed. Zhonghua wenhua fuxing yundong tuixing weiyuanhui (Taipei: Shangwu yinshuguan, 1985), 285; Yan Zhongping, *Zhongguo jindai jingjishi 1840-1894*, 261-66.

and Fujian natives. The braves were well organized, paid, and armed with weapons. They could not serve as local security, however, because they were not properly trained. The militia in Shanghai were therefore soon dismissed, as the local government and gentry could neither offer proper training nor afford the expense.²²⁹ Three secret associations were established during the third and fourth month of 1853 among the dismissed braves.²³⁰

Shanghai turned into a breeding ground for banditry and rebellion. The unemployed boatmen and braves were active in creating disturbances, banditry and smuggling opium.²³¹ The Guild directors, who sheltered illegal activities, acted not only as patrons of migrants of their native provinces, but also as the leaders of secret associations.²³² Many secret associations were active in Shanghai in 1853, with indigenous bandits and immigrants from Zhejiang, Canton and Fujian taking a prominent roll in local unrest.²³³

3.1.3 Revolts in 1853

In the fourth month of 1853, Xiamen 廈門 was occupied by the Small Sword Society. Inspired by the rebellion, the secret associations in Shanghai built a confederation and acted under the name of the Small Sword Society during the fourth and sixth month of 1853.²³⁴ The Small Sword Society was headed by Liu Lichuan 劉麗川, a

²²⁹ Shanghai shehui kexueyuan lishi yanjiusuo, *Shanghai Xiaodaohui qiyi shiliao huibian*, 933.

²³⁰ Lu Yaohua, "Shanghai Xiaodaohui de yuanliu," in *Zhongguo jindai xiandai shi lunji 2: jiaoluan yu minbian*, ed. Zhonghua wenhua fuxing yundong tuixing weiyuanhui (Taipei: Shangwu yinshuguan, 1985), 156-57.

²³¹ Ke Wuchi, *Louwang yongyu ji*, 18. In the fourth month of 1853, for example, during the collection of the grain tribute, the peasants revolted in the yamen, and the banditry from Canton and Fujian took advantage of the chaos to rob shops.

²³² For more on the link between the guilds and the secret associations, see Lu Yaohua, "Shanghai Xiaodaohui de yuanliu," 161-63.

²³³ *Ibid.*, 156-59.

²³⁴ *Ibid.*, 161-64.

Cantonese native from Chaozhou 潮州.²³⁵ Through an opium trade network, Zhou Lichun and Liu Lichuan met in Shanghai in the sixth month of 1853 and prepared for joint revolts.²³⁶

Revolts broke out in the beginning of the eighth month of 1853. Zhou Lichun and Xu Yao cooperated to revolt and occupied Jiading City. With deliberate planning and cooperation, the rebels made rapid progress; two days later, Liu Lichuan occupied Shanghai City, and on the next day, four thousand more rebels reinforced their position. The counties of Baoshan 寶 甌, Nanhui 南匯 and Qingpu 青浦 fell successively. The Small Sword Society attacked Taicang Independent Department twice, but they were defeated by government troops and retreated to Jiading. Soon, the local defending troops recovered Jiading, Qingpu and Baoshan. Zhou Lichun was caught and later sentenced to death. Shanghai remained under the control of the Small Sword Society for seventeen months.²³⁷

3.2. Feng and Local Security in 1853

Unlike Canton and northern China, the militia in Southern Jiangsu was mainly organized and controlled by the government for the security of Suzhou City. Local officials and gentry competed over military power in 1853. Although the officials had control initially, Feng and the local gentry increased their power through financial influence. Feng was not able to interfere in local military affairs until he was entrusted to raise funds for the provincial government in the third month of 1853. In cooperation with the local gentry, Feng then took measures to maintain security in Suzhou City and contributed to regional order by organizing a defence troop.

²³⁵ Wang Erh-min, “Wukou Tongshang chuqi Shanghai diqu baoluan shijian suo fanying mimi huishe zhi shengji ji shicun huanjing,” 281.

²³⁶ Lu Yaohua, “Shanghai Xiaodaohui de yuanliu,” 164-65.

²³⁷ Shanghai shehui kexueyuan lishi yanjiusuo, *Shanghai Xiaodaohui qiyi shiliao huibian*, 30-40.

3.2.1 A Failed Plan

At the beginning of 1853, the Taiping Rebellion force occupied Wuchang 武昌 and marched eastward to Anhui. The emperor ordered officials who remained in their hometowns to organize militia to defend against the rebels. Cheng Tinggui 程庭桂, the Vice Censor-in-chief of the Left (*zuo du fu yishi* 左都副御史), was in a mourning period and therefore in his hometown when he received the order and invited Feng Guifen to assist in local defence.²³⁸ The local gentry usually presented their proposals on local defence to the magistrate or provincial officials, and when permission from said officials was obtained, the proposals would be carried out. When Feng entered the field of local security in the first half of 1853, all his suggestions were declined, because the officials were reluctant to share power with the local gentry.

Feng had proposed to organize craftsmen into patrolling teams. At the beginning of 1853, he had already realised that the security of Suzhou City was threatened by jobless boatmen and indigenous brigands who were entrenched in Yujiaqiao 俞家橋, on the outskirts of Suzhou city, rather than the Taiping rebels in Wuchang, which was located 1,000 kilometres away. Feng suggested organizing craftsmen to patrol the outskirts of the city at night, where banditry often occurred. According to Feng's plan, the 4,000-5,000 craftsmen in the city who were involved in paper-making, cloth-dying, and instrument production should be organized into several dozen patrol teams. The teams would operate on a rota, with each patrolling different areas outside the City Gate once every two months. Each craftsman would be paid 200-300 *wen* per night, and there would be extra rewards if they responded immediately to an alarm or caught bandits. Compared to the militia, the craftsmen were strong, had reliable backgrounds, were well known in the neighbourhood, and would be easier to dismiss when no longer needed. In addition, the cost of the craftsmen patrolling teams was lower than the cost of the militia. If the rebellion forces came close, workshops in the city would have to be closed, and the unemployed craftsmen

²³⁸ Xiao Yishan, *Qingdai tongshi* (Beijing: Zhonghua shuju, 1986), 81-82, 116; Feng Guifen, *Xianzhitang waiji*, juan 3, *Gongcheng dufu* 恭呈督撫.

would become a defending force rather than a threat to local security. Weapons would be prepared in advance and kept in official warehouses and private shops (after careful registration) so they could be put into use immediately in times of emergency. The craftsmen patrol teams would be organized by the local gentry rather than by officials in order to allay any fears about being recruited into the army.²³⁹

At the end of the proposal, Feng suggested that several other measures should be taken immediately: first, the purchase and storage of rice, as Southern Jiangsu depended on rice imported from Hunan, Hubei and Sichuan through waterways which were now cut off by the Taiping Rebellion; second, to register local households for security; and third, to dispatch the jobless boatmen from Canton and Fujian who were engaged in illegal activities.²⁴⁰

The militia in Southern Jiangsu had unique characteristics. Before 1853, there was no tradition of official militarization in the lower Yangzi valley. In 1853, the militia was largely made up of mercenary bands of unemployed boatmen, dispossessed peasants, and bandits, etc., rather than a defence corps composed of native villagers. Although sponsored by local gentry, it was usually organised and controlled by the local governments as an urban-oriented defence force rather than security units for the villages.²⁴¹

When Feng presented his proposal of organising craftsmen into patrolling teams to the Magistrate Ding Guo'en 丁國恩, Ding declined the plan. Refusing to share military power with the local gentry, Ding replied that, according to the order of the Provincial Administration Commissioner of Jiangsu, the militia should be organized solely by the local authority.²⁴²

²³⁹ Feng Guifen, *Xianzhitang ji*, 10:11a-12b.

²⁴⁰ *Ibid.*, 10:12b-13a.

²⁴¹ Feng Guifen, *Xianzhitang waiji*, *juan 3: Ni hejian fuyong yi* 擬核減浮勇議; Bernhardt, *Rents, Taxes, and Peasant Resistance*, 80.

²⁴² Feng Guifen, *Xianzhitang waiji*, *juan 3, Gongcheng dufu*.

3.2.2 Power in the Local Fiscal Field

Feng entered the local fiscal field in the third month of 1853, when Xu Naizhao 許乃釗 was appointed as acting Governor of Jiangsu and the Assistant Commander of Jiangnan Headquarters (*Jiangnan daying* 江南大營). On the suggestion of Chen Shi 陳實, Xu's private secretary and an old friend of Feng's, Xu entrusted Feng to raise military funds. Feng founded the Supply Bureau (*Xieji ju* 協濟局) to collect contributions from the natives in Southern Jiangsu.²⁴³

Although local officials insisted that the militia could only be organized and controlled by the government, Feng Guifen and the local gentry had increasing success in organizing military forces with the financial backing of the Supply Bureau and support from Xu Naizhao and Suzhou Prefect Qiao Songnian 喬松年. In the sixth month of 1853, Feng organized Pacifying Brave, a local defence troop, but the troop was still controlled by the government. In the tenth month of 1853, the local gentry managed to organize the first gentry controlled militia despite strong opposition from the authorities.

Conflicts between the local officials and gentry were sharpened in the eighth month of 1853 when Feng attempted to dismiss the incompetent official militia to save money.²⁴⁴ The official militia, made up of 7,000 jobless boatmen, vagrants and bandits, could not serve as local defence forces this is because many of them were not under dispatch. When the Shanghai Small Sword Society revolted in Jiading, only one fifth of the braves in the militia were under the dispatch of the magistrate of Wu, Ding Guo'en. The rest of the braves, too timid to set off, arrived ten days later. The cost of the militia, which amounted to over 400,000 *liang* of silver during the period of the second month to the eighth month of 1853, became a heavy burden on the Supply Bureau.²⁴⁵ Feng suggested testing all the braves, dismissing the incompetent ones, and sending the qualified to each precinct to patrol. There is no

²⁴³ Ibid.

²⁴⁴ Ibid., *juan* 3, *Ni hejian fuyong yi*.

²⁴⁵ Ibid.; Bernhardt, *Rents, Taxes, and Peasant Resistance*, 80.

evidence to suggest that the proposal was accepted. The officials likely would have regarded it as a challenge to their authority.

3.2.3 Maintaining the Security of Suzhou City

In cooperation with the local gentry, Feng enforced the ten-household-placard-organization (*shi jia pai fa* 十家牌法) and founded the Patrol Defence Bureau (*Xunfangju* 巡防局) in the third month of 1853. When the Shanghai Small Society revolted in the eighth month, Feng's proposal to dispatch the jobless Cantonese was accepted by the local government. To strengthen the defence of Suzhou City, local gentry built the first gentry controlled militia in the tenth month 1853.

At the beginning of 1853, Feng suggested registering the households in the city. This plan was carried out in the third month of that year and was called the ten-household-placard-organization or household registration network system (*baojia* 保甲).²⁴⁶ It was a traditional local police system, originally introduced by Wang Anshi 王安石, applicable both in the city and in rural areas. According to the law in the Qing dynasty, it was the responsibility of magistrates to carry out the household registration network system. The households were organized into units of *pai* 牌 (10 households), *jia* 甲 (100 households), and *bao* 保 (1000 households), and heads for each unit were appointed respectively as head of *pai* (*paitou* 牌頭), head of *jia* (*jiazhang* 甲長), and head of *bao* (*baozhang* 保長). A placard was issued annually to each household with the name, age, occupation of the family head and other persons in the household, including relatives and servants. Any change of members in the household was required to be reported to the head of *pai*, *jia* and *bao*, and the registration upgraded. All residents, even the unemployed, ex-convicts, prostitutes, and other delinquents, were included. The fundamental purpose of the system was to establish a policing network to detect lawbreakers, particularly robbers and bandits. The idea was that one's activity could hardly escape the eyes and ears of the neighbours, and it was difficult for lawbreakers to hide among a well-organized and

²⁴⁶ Feng Guifen, *Xianzhitang waiji*, juan 3, *Gongcheng dufu*.

registered neighbourhood. According to Chü T'ung-tsu 瞿同祖, the household registration system was seldom effectively carried out in the Qing. In the 1850's, however, Feng Guifen, Zeng Guofan, and his contemporaries enforced this system in order to exclude the rebels from local residences.²⁴⁷

Feng was not able to interfere in military affairs until the third month of 1853, when Feng Guifen, Han Chong 韓崇, and Hu Qingshou 胡清綬 were ordered by the court to organize a militia. Because Nanjing was occupied by the Taiping, craftsmen in Suzhou City were unemployed and left Suzhou seeking work. Feng founded the Patrol Defence Bureau and hired strong male adults to patrol the outskirts of the city at night. It was the first time that Suzhou gentry controlled military forces.²⁴⁸ The Patrol Defence Bureau was likely a temporary organization, because local officials were strongly opposed the gentry-controlled defence forces. The formal gentry-controlled militia was not organized until the tenth month of 1853.²⁴⁹

In addition to organizing patrol forces and adopting the network security system in the city, Feng also made efforts to remove those forces which created disturbances and offered the possibility of connecting with the rebels. Echoing the situation in Shanghai, the official militia in Suzhou later turned into a breeding ground for potential anti-government forces. At the beginning of 1853, the former Governor of Jiangsu and former surveillance Commissioner of Jiangsu ordered that the jobless Cantonese boatmen in Shanghai be recruited into the local militia. The local gentry were strongly against the order, because they believed that the Cantonese, who had been employed as bodyguards by opium traders in Shanghai, would endanger the local order. The militia was organized despite the opposition of the gentry, but was soon dismissed, because the Cantonese were too fierce to be controlled. The dismissed braves turned into bandits operating out of Chang Gate 閘門, on the north-western outskirt of Suzhou City. They plundered and created disturbances,

²⁴⁷ Ch'ü T'ung-tsu, *Local Government in China under the Ch'ing*, 150-51, 301.

²⁴⁸ Ibid.; Pan Zunqi, "Feng Guifen xingzhuang," 111.

²⁴⁹ Taiping Tianguo lishi bowuguan, ed. *Wu Xu dang'an xuanbian* (Nanjing: Jiangsu renmin chubanshe, 1984), 5: 474-75.

threatening to join the rebels.²⁵⁰ Feng proposed in the third month of 1853 to raise funds with which to send the Cantonese back to Shanghai via boat. He explained that the natives of Suzhou were too timid and delicate to deal with the Cantonese, but the populace in Shanghai was tougher, and the Circuit Intendant of Suzhou and Songjiang 松江, Wu Jianzhang 吳健彰, could surely constrain them.²⁵¹ The plan was not carried out until the revolts of the Shanghai Small Sword Society in the eighth month of 1853, which proved the danger the Cantonese posed. Pan Yun 潘允, the Expectant Appointee of Prefecture Registrar (*houxuanfu jingli* 候選府經歷), was elected by the gentry to dispatch the Cantonese with the cooperation of the director of the Chaozhou Guild (*Chaozhou huiguan* 潮州會館). Most of the Cantonese were soon dismissed, and only 160 with fighting skills and reliable background records were enrolled as defence braves (*weiyong* 衛勇).²⁵² Thus, a potential rebellion base in the outskirts of Suzhou City was avoided.

After the revolts of the Shanghai Small Sword Society, the local gentry planned to organize a gentry-controlled militia to reinforce the security of Suzhou City. Officials were divided as to whether to support these plans. One group, including the Administration Commissioner of Jiangsu Chen Qimai 陳啟邁 and the magistrates of Changzhou, Yuanhe 元和 and Wu, insisted that military forces should only be controlled by officials. Another group, including the governor of Jiangsu, Xu Naizhao, and the Prefect of Suzhou, Qiao Songnian, supported the gentry. The local gentry finally succeeded in organizing the militia as a result of their fundraising efforts, and the gentry-militia program was officially issued by Prefect of Suzhou, Qiao Songnian. Every household was obliged to send one male adult to the militia for local defense but was exempt from any payment, because the Supply Bureau and contributions from the local gentry supported the operation. It was also promised that the militia would not be dispatched outside of the Suzhou Prefecture. The Supply Bureau began to finance the gentry-militia in the tenth month of 1853. Six militia

²⁵⁰ Feng Guifen, *Xianzhitang ji*, 6: 34b-35a. Feng mentioned that the only commander who could control the Cantonese was Liu Tingxian 劉廷獻.

²⁵¹ *Ibid.*, 5:39b.

²⁵² *Ibid.*, 5:39a-40a; Feng Guifen, *Xianzhitang waiji*, *juan 3: gong cheng dufu*.

bureaus were founded, one near each of the six gates of Suzhou City, and each bureau was managed by three to five of local gentry members.²⁵³

3.2.4 Contributions to Regional Security

Southern Jiangsu became endangered in the sixth month of 1853 when Deng Shaoliang 鄧紹良, the Military Superintendent of Jiangnan (*Jiangnan tidu* 江南提督), was defeated by the Taiping in Zhenjiang 鎮江 and retreated southwards to Danyang 丹陽.²⁵⁴ Feng considered organizing a capable regional defence troop to replace the unqualified official militia. The militia in Southern Jiangsu was recruited from either native villagers or jobless boatmen from Fujian, Canton and indigenous brigands. The natives were too timid to fight, while the boatmen and brigands were bold but hard to control. In the sixth month of 1853, Feng acquired information from Xu Naizhao's private secretaries, Qi Zhen 戚貞 and Ma Zhao 馬釗, regarding some braves in Sichuan 四川, Canton, Hubei and Hunan, who were strong, skilful, and experienced in fighting the Taiping. They had just been dismissed (*daying Chuan Guang Lianghu yidai you yuding* 大營川廣兩湖一帶餘丁) and so could be organized into a defence troop for Suzhou. Feng raised the funds with Cheng Tinggui and recruited a troop of about 1,300 braves called Pacifying Brave (*fuyong* 撫勇). The troop was commanded by Xu Naizhao's subordinate Liu Cunhou 劉存厚 and was under the control of the provincial authority.²⁵⁵

When the Shanghai Small Sword Society occupied Qingpu and Shanghai in the eighth month of 1853, Liu recovered Qingpu with Pacifying Brave on Xu Naizhao's order.²⁵⁶ Even though they proved to be capable fighters and were controlled by the

²⁵³ Taiping tianguo shiliao bowuguan, *Taiping tianguo shiliao congan jianji*, 5:474-75.

²⁵⁴ Jian Youwen, *Taiping Tianguo quanshi* (Hong Kong: Mengjin shuwu, 1962), *shang*, 545.

²⁵⁵ Feng Guifen, *Xianzhitang ji*, 9:14a-15a; Feng Guifen, *Xianzhitang waiji*, *juan 3*, *Gongcheng dufu*.

²⁵⁶ Feng Guifen, *Xianzhitang ji*, 6:13, 20a; Shanghai shehui kexueyuan lishi yanjiusuo, *Shanghai Xiaodaohui qiyi shiliao huibian*, 973-74.

provincial officials, the authorities still did not trust the troop, because they had been organized by the gentry.²⁵⁷

3.3 Tax Rationalization in 1853

Feng was active in local affairs in 1853. As a local gentry member, he cooperated with the Governor of Jiangsu, Xu Naizhao, and helped to stabilize the situation in Suzhou City when riots were overwhelming surrounding areas. He also successfully collected the first half of the land-labour tax in the fifth month of 1853 and raised military funds for the governor. When the Shanghai Small Sword Society revolted in the eighth month of 1853, Feng seized the opportunity to persuade Xu Naizhao to equalize the grain tribute tax.

The grain tribute tax in Southern Jiangsu was Feng Guifen's major concern. He had been attempting to find a way to lower the tax burden in the region since the 1830's, when he served as private secretary of Lin Zexu and collated *Beizhi shuili shu* (北直水利書, Hydraulic Works in the Capital and Surrounding Districts) in Lin's office. Although the heavy grain tribute tax burden in Southern Jiangsu was attributed to many reasons, equalizing tax rates among all taxpayers and banning malpractices in tax collection were the most direct and practical solutions; they could both be carried out at the provincial or prefectural level. Lin Zexu raised this plan in 1839, and its feasibility and effectiveness was borne out by the practice of the Suzhou Prefect Gui Danmeng 桂丹盟 in 1846. Feng's tax equalization program followed Gui Danmeng's practice, but unfortunately, the attempt failed because of the opposition from large households, magistrates and yamen clerks and runners.

3.3.1 Collecting the First Half of Land-Labour Tax

The Taiping occupied Guangxi, Hunan, Hubei and Anhui in 1853 and captured Nanjing and the counties of Northern Jiangsu in the early part of that year. The

²⁵⁷ Taiping Tianguo shiliao bowuguan, *Taiping Tianguo shiliao congkan jianji*, 5:455.

regions which had fallen to the Taiping forces were no longer able to provide state revenue, and so the financial burden of Southern Jiangsu increased. At the same time, serious economic crisis impoverished all social groups in Southern Jiangsu, and land tax resistance overwhelmed the region. Large households refused to pay, and small households resorted to violent resistance when they were pressed for payment.²⁵⁸ Xu Naizhao, who was responsible for collecting military funds, confronted a difficult situation; in the fourth month of 1853, the collection of the grain tribute tax of 1852 had not been completed due to non-payment by over half of the large households. The magistrate of Shanghai had already provoked a violent protest in that same month when he attempted to collect the previous year's grain tribute tax. Villagers rushed into the yamen and destroyed the facilities, and bandits from Fujian and Canton took advantage of the chaos to plunder shops. Afraid of similar riots, the Administration Commissioner of Jiangsu, Ni Liangyao 倪良燿, hesitated to hasten payment. Xu had entrusted Feng Guifen to raise funds by collecting contribution from the local gentry, but only 400,000-500,000 *liang* of silver was collected in Southern Jiangsu in the first three months.²⁵⁹

In the fourth month of 1853, Xu Naizhao's private secretary, Chen Shi, suggested collecting contributions from landlords in Southern Jiangsu according to the size of their land, and the contribution quota could then be deducted from their first half of the land-labour tax, which was usually collected in the seventh month. Essentially this plan would mean collecting the first half of the land-labour tax in advance. Chen also suggested that the local gentry should manage the collection.²⁶⁰ Xu Naizhao accepted the advice and presented the proposal to the throne, entrusting Feng Guifen to manage the contribution collection.²⁶¹

Feng Guifen sent Xu his proposed contribution collection program without delay. To ensure the tax was affordable, several measures would be taken to lower the land-

²⁵⁸ Feng Guifen, *Xianzhitang ji*, 5:33a.

²⁵⁹ *Ibid.*; Ke Wuchi, *Louwang yongyu ji*, 18.

²⁶⁰ Feng Guifen, *Xianzhitang ji*, 6:26; 5:33b; Ch'ü T'ung-tsu, *Local Government in China under the Ch'ing*, 287, note 26.

²⁶¹ *Qingshilu* 41, 267; Feng Guifen, *Xianzhitang ji*, 5:33b.

labour tax burden of small households and eliminate malpractices in the tax collection process. First, the conversion rate should be equalized among large households and small households. The conversion rate for small households, which amounted to 2900 *wen* per *liang*, should be reduced to the uniform rate of 2200 *wen* per *liang*, which was in accordance with the market price.²⁶² Second, all landlords were to be notified accurately of contribution quotas and deadlines for payment in advance via the simplified tax notice (*yizhidan* 易知單), to be delivered into each landlord's hand, despite the reluctance and non-cooperation of yamen runners. Third, Government Students (*shengyuan* 生員), rather than yamen clerks, should be in charge of contribution collection, so that small households would not be squeezed when paying contributions personally. Fourth, all contribution funds were to be delivered to the provincial treasury so as not be diverted for other purposes.²⁶³

Feng reminded Xu that the plan would be opposed on many sides. Yamen clerks and runners would lose opportunities to squeeze small households, large households would not be able to evade tax as they had done before, and magistrates would not profit from high conversion rates, nor keep part of the tax funds to cover administrative expenditure. The central government and small households, on the other hand, would benefit; the central government would quickly receive much needed military funds, and the tax burden on small households would be lowered.²⁶⁴

The first-half of the land-labour tax was collected successfully. Feng collected military funds for the provincial government, equalized the tax rate for all taxpayers, and banned most of the malpractices. According to the regulations, magistrates were usually allowed to keep part of the collected taxes to cover administrative expenditures. Feng's programme caused discontent among the magistrates, because nothing was left for local governments.²⁶⁵ With the success of the land-labour tax equalization behind him, Feng attempted to carry out grain tribute tax equalization.

²⁶² Man-houng Lin, *China Upside Down*, 86-87. The market silver-copper coin ratio in 1853 was 2220 *wen*/*liang*.

²⁶³ Feng Guifen, *Xianzhitang ji*, 5: 33a-35b.

²⁶⁴ *Ibid.*

²⁶⁵ Feng Guifen, *Xianzhitang waiji*, *juan 2*, *Guichou junfu ji* 癸丑均賦記.

3.3.2 Grain Tribute Tax Equalization Program

In the eighth month of 1853, the Shanghai Small Sword Society revolted. Zhou Lichun's resistance was attributed to malpractices in the grain tribute collection system, so Xu consulted Feng on the matter.²⁶⁶ Feng explained the problems with grain tribute tax collection to Xu and pointed out their connection to social disorder. He suggested that tax equalization was the solution and sent Xu a proposal for a tax equalization program, which analysed the necessity and feasibility of said program and provided a guide to implementation.²⁶⁷

According to Feng, grain tribute tax equalization was necessary because it would eliminate violent tax resistance. The differentiation of tax rates between small and large households was a result of the yamen clerks' malpractice, rather than official policy; the clerks illegally devised several classifications for households, and each paid at different tax rates. For 1 *shi* of statutory tax quota, large households enjoyed the lowest rate, paying 1.2-1.3 *shi*, while the weakest small households paid 3-4 *shi*. Stronger small households were slightly better off, paying 2-3 *shi*, and the strongest small households, who were involved in violent tax resistance, enjoyed the lowest rate for small households - less than 2 *shi*. Some households did not pay at all, because they enjoyed disaster remission from the court. Large households had the privilege of paying less because they were well connected with the officialdom and wielded strong social and political influence, and small households who managed to obtain exemptions did so by bribing yamen clerks and runners. The best way, Feng argued, to stop this chaos in the tax collection system was to equalize tax rates. Doing so would mean that even those strongest small households that had been involved in violent resistance would pay less. If this group stopped resisting, tax collection could proceed smoothly and social order would be restored.²⁶⁸

Feng believed that grain tribute tax equalization would be feasible if sea transport were adopted. In the 1840's, when the tribute grains were shipped through the Grand

²⁶⁶ Feng Guifen, *Xianzhitang waiji*, juan 2, *Guichou junfu ji*.

²⁶⁷ Feng Guifen, *Xianzhitang ji*, 10:1a-6a.

²⁶⁸ *Ibid.*, 10:1.

Canal, fleet fees were so high that a uniform rate would be two or three times as high as the short rate, but only a little lower than the long rate. Tax equalization was therefore unacceptable for large households and of no great benefit to small households. Compared with fleet fees, the cost of sea transport was significantly lower. A uniform tax rate was a little higher than the short rate, but much lower than the long rate. Tax equalization would greatly lower the burden of small households and still be acceptable for large households.²⁶⁹

Feng presented the tax equalization program to Xu Naizhao. He suggested that the grain tribute tax in 1853 should be collected in money rather than in kind, because it would greatly reduce the opportunity for abuses during the tax collection process. When tax was paid in kind, more steps were required and the tax collection cost was higher, which offered yamen clerks excuses for illegal surcharges and opportunities to employ numerous tricks to squeeze more rice from small households. Malpractices also intensified conflicts between clerks and taxpayers. Brigands would often wait for some dispute to arise, then take advantage of the situation to create disturbances and plunder. Proxy remittance would, moreover, be easier to ban when tax was collected in money. Magistrates were to purchase rice during tax collection, so that enough rice could be delivered after tax collection, and magistrates could not divert the funds for others purposes.²⁷⁰ The key to tax equalization was to set a reasonable uniform conversion rate between copper coins and rice. The administrative costs of the local government were to be budgeted in advance and included in the surcharges.²⁷¹

Eight rules designed to prevent cheating were attached to the proposal: first, during tax collecting, money chests were to be put in the hall of the tax collection centre with the conversion rate openly posted, and taxpayers were not allowed to have private contact with clerks; second, receipts must be given to taxpayers immediately after payment; third, the unpaid portion must be paid off personally instead of through clerks; fourth, the clerks and runners were not allowed to be present during

²⁶⁹ Feng Guifen, *Xianzhitang waiji*, juan 2, *Guichou junfu ji*.

²⁷⁰ Feng Guifen, *Xianzhitang ji*, 10:2a-3a.

²⁷¹ *Ibid.*, 10 :37b-38a.

tax collection; fifth, clerks were forbidden to falsify the register by recording payments as unsettled; sixth, the cost of simplified tax notices were to be uniform to all payers; seventh, tax remission quotas were to be evenly shared among taxpayers; and eighth, gentry households were not allowed to only pay part of their tax burden.²⁷²

Xu Naizhao accepted Feng's proposal and entrusted him to carry out the plan in 1853.

3.3.3 Setting the Uniform Conversion Rate

The first step of the tax equalization plan was to set a conversion rate for rice and copper. Xu ordered the magistrates of Wu, Yuanhe and Changzhou to submit a list of the administrative costs involved in the process of tax collection and delivery. The magistrates of Yuanhe and Changzhou complied, but the magistrate of Wu was in the army suppressing revolts at the time. Feng examined the lists with Qi Zhen 戚貞, Xu's private secretary and Feng's "graduate of the same year", and concluded that the local government's cost of tax collection and delivery was less than one 1,000 *wen* per *shi*. Feng and Qi decided to set the surcharge at 1,500 *wen* per *shi* – 1,000 *wen* per *shi* to cover the cost of the grain tribute tax collection and delivery, and 500 *wen* per *shi* set aside for the magistrate's administrative costs. Two months later, Qi Zhen, Prefect of Suzhou Qiao Songnian, and Feng were entrusted to set a uniform conversion rate between copper coins and rice. Qiao insisted that the conversion rate should not be over estimated, and he would not take advantage of the taxpayers by adding extra surcharges. Because the market rice price at that time was 2,500 *wen* per *shi* and the surcharge was 1,500 *wen* per *shi*, the conversion rate was set at 4,000 *wen* per *shi*. The magistrate of Changzhou, Xiang Boling 向柏齡, insisted on increasing this by 52 *wen* per *shi* to cover the water foot surcharge (*shuijiao* 水腳, the surcharge covering the grain transport cost from the local tax collection granaries

²⁷² Ibid., 10:3b-6a.

to the river ports) according to precedent set in the eighteenth century. Feng refused the request, as the precedent was not applicable for tax payments made in money.²⁷³

3.3.4 Mobilization before Tax Equalization

In the middle of the twelfth month of 1853, the official announcement regarding grain tribute collection was issued; the grain tribute tax was to be collected in money at the uniform rate of 4,000 *wen* per *shi*.²⁷⁴ Because Feng was not an official, he had no power to punish those who committed malpractices. He nevertheless called on all related groups through a series of open letters to give up malpractices and support tax equalization. These letters, which were sent to magistrates, official gentry (*shen* 紳), low-level gentry (*jin* 衿), and commoners, were published as the mobilization of tax equalization.²⁷⁵ Feng did not attempt to persuade yamen clerks and runners, believing that they sought only financial benefit and would not heed the plea.

(1) Open Letter to Magistrates (*Junfu shuo quan guan* 均賦說勸官)

Magistrates depended on yamen clerks and runners to collect tax and did not constrain their practices when abuses were made. Feng attempted to persuade the magistrates to make a clean break with them by presenting an analysis of the profits and risks involved. Feng advised that it was not worth their while to tolerate malpractices, because yamen clerks and runners pocketed 70 to 80 percent of the illegal surcharges without taking any responsibility for the consequences, while the magistrates shared only 20 to 30 percent and had to shoulder the full responsibility.²⁷⁶

Most of the magistrates were not aware of the cheating methods of their underlings, so Feng revealed their tricks and the huge amounts they had pocketed. He explained

²⁷³ Feng Guifen, *Xianzhitang waiji*, juan 2, *Guichou junfu ji*.

²⁷⁴ Ke Wuchi, *Louwang yongyu ji*, 21.

²⁷⁵ Feng Guifen, *Xianzhitang ji*, 9:21a-28a. On *jin* 衿 and *shen* 紳, see Ch'ü T'ung-tsu, *Local Government in China under the Ch'ing*, 171-72.

²⁷⁶ Feng Guifen, *Xianzhitang ji*, 9:21.

that taxpayers were divided into five different groups: a few households that did not pay at all or paid at rates lower than the statutory tax rate; most large households that paid at rates slightly higher than the statutory rate; some small households that paid at rates lower than other small households but higher than large households by buying a disaster remission portion, entrusting tax brokers, or bribing yamen clerks and runners to evade tax; some households that paid at the “long rates” as high as 8,000-9,000 *wen* per *shi*; and some very unlucky small households that had trusted proxy remittance or bought a disaster remission portion, but had their payment embezzled and had to pay the full tax quota again. Feng reminded the magistrates that what the landlords actually paid was much more than what they, the magistrates, received.²⁷⁷

Feng knew that magistrates were evaluated by their ability to effectively collect land tax, and, to convince them further, noted the connection between tax inequality and tax arrears. First, tax income was limited by numerous kinds tax evasion, such as paying at short rate and disaster remission. Although disaster remission portions were sold at as much as 4,000-5,000 *wen* per *shi*, the magistrates would often receive as little as 1,000-2,000 *wen* per *shi*.²⁷⁸ Second, profits were offset by the non-payment of some large households. Feng argued that tax equalization would solve these problems.

Feng then analyzed risk and responsibility, noting that the magistrates had to shoulder the full burden when it came to tax collection. They were often threatened with lawsuits for setting high conversion rates or levying illegal surcharges. If revolts were provoked by malpractices, it was the magistrates, rather than yamen clerks and runners, who would be removed or punished.²⁷⁹

Feng outlined the above points in an attempt to persuade the magistrates to accept and support tax equalization. The differentiation of large households and small households made it impossible for the magistrates to ascertain the whole of tax

²⁷⁷ Ibid.

²⁷⁸ Ibid.

²⁷⁹ Ibid., 9:21b-22a.

revenue and the portion peculated by yamen clerks and runners. After tax equalization, Feng asserted, the funds which previously had been peculated by yamen clerks and runners would go into the magistrates' treasury. Tax arrears would disappear, and the local government would have a surplus of 500 *wen* per *shi*, which could cover administration expenditure.²⁸⁰

(2) Open Letter to Official Gentry (*Junfu shuo quanshen* 均賦說勸紳)

Feng reminded high-level gentry that the danger of social unrest would draw closer if they insisted on their privilege of short rates. The tax evasion of large households, shifting the tax burden onto small households, was described by a provincial official as “cutting the flesh from the small households to transplant to the ulcer onto the large households” (*wan xiaohu zhi rou, bu dahu zhi chuang* 剜小戶之肉補大戶之瘡, an expression which means a cruel and unfair remedy to a problem). This shift in burden intensified social conflicts, sometimes resulting in the revolt of resentful small households in Qingpu and Jiading. If larger revolts began to break out, large households would be in danger of losing all of their properties and possibly even their lives.²⁸¹

Feng also appealed to conscience to move the gentry and put forth some searching questions: Why should some pay less tax while the others pay more? How could large households be sure their descendants would not one day be small households? Did they not feel a sense of guilt upon seeing countless small households paying grain tribute tax with everything they had and going into bankruptcy just to cover the tax evasion of large households?²⁸²

Feng concluded by urging large households to support tax equalization. They would pay at 4000 *wen/mu*, which was only slightly higher than the short rate, and, as a

²⁸⁰ Ibid., 9:22.

²⁸¹ Ibid., 9:23.

²⁸² Ibid., 9:23b-24a.

result, revolts and social disorder could be prevented, and they could enjoy long-term safety.²⁸³

(3) Open Letter to Scholar Gentry (*Junfu shuo quan jin* 均賦說勸衿)

In his letter, Feng sympathized with the situation of the scholar gentry. They were the most miserable group among the people with a stake in the grain tribute system. They profited the least but carried high risk for punishment for malpractices. Unlike the official gentry, the scholar gentry were hated by magistrates, because they were not important enough for magistrates to gain any advantage from associating with. They were not members of the bureaucratic system and so were not protected. ‘Officials shelter each other’, as the proverb went; Prefects (*fu* 府), circuit intendants (*dao* 道), provincial administration commissioners (*fan* 藩), provincial surveillance commissioners (*nie* 臬), Governor-generals (*du* 督) and governors (*fu* 撫) all sheltered the malpractices of magistrates. Scholar gentry could only rely on provincial education commissioners (*xuezheng* 學政), however, even these proved increasingly unreliable sources of protection.²⁸⁴

Feng understood the difficult position in which the scholar gentry stood, and pitied them for wasting their time with lawsuits instead of studying and preparing for the civil examinations. Feng hoped that their education would allow them to understand and support the tax equalization plan.

(4) Open Letter to Commoners (*Junfu shuo quan min* 均賦說勸民)

Feng’s only intention with this letter was to inform commoners of the tax equalization plan and persuade them to pay their tax quota on time and ignore yamen clerks and brokers. Feng pointed out the personality weaknesses of the people in

²⁸³ Ibid., 9:24.

²⁸⁴ Ibid., 9:25a.

Suzhou; they were docile, but insatiable, credulous, and without self-knowledge. Feng warned them not to be trapped by the yamen clerks and runners, not to buy any remission portion, and distance themselves from yamen clerks and runners. He emphasized that the new tax rate of 4,000 *wen* per *shi* was much lower than the long rate of 8,000 *wen* per *shi*, and that each household would additionally enjoy a remission of forty percent of their payment. Feng also reminded the commoners that if they did not pay before the deadline, they would later confront the yamen clerks and runners' squeezing tactics.²⁸⁵

3.3.5 Failed Tax Equalization

There are two key observations that suggest that the tax equalization plan of 1853 was a failure. First, large households resisted the plan and most of the tax quota was not filled. Second, officials and clerks embezzled over 30 percent of the tax funds.

Most large households were not persuaded by Feng's calls for support of tax equalization. According to the record of Feng's contemporaries, the pressure of the economic crisis meant that rent and rural production incomes were so low that landlords had deficits remaining after tax payments, even if the tax rate in 1853 had been decreased to its lowest level in the 1850's. Only the most docile taxpayers paid tax on time. Because huge amounts of military funds were urgently needed in the battlefields of Shanghai, Anhui, Hunan and Hubei, officials aggressively pursued payments, particularly from large households, but most of the tax quota was still not filled.²⁸⁶

Malpractices of magistrates and yamen clerks could not be contained. The magistrates employed two methods of embezzlement. First, they reported disaster and gained a 30 percent disaster remission portion, then pocketed the income of selling the disaster remission portion. Second, because military funds were needed so urgently, most of the tax funds were changed into silver and sent directly to the

²⁸⁵ Ibid., 9:27a-28a.

²⁸⁶ Ke Wuchi, *Louwang yongyu ji*, 21-22.

battlefields. The official conversion rate of silver and rice was 1.4 *liang* per *shi*. The tax rate of 4,000 *wen* per *shi* was equivalent to 2 *liang* per *shi*, and the difference of 0.6 *liang* per *shi* was shared among Magistrates, Provincial Administration Commissioners of Jiangsu and Governor-general of Liangjiang 兩江.²⁸⁷ Yamen clerks also invented numerous tricks of cheating during tax collection.²⁸⁸

Tax equalization was abandoned the next year because of the resistance of magistrates, yamen clerks and runners. All the land-labour tax in 1853 had to be delivered to the provincial treasury with no expenditure left for local government, leaving magistrates resentful even before tax equalization. The profits of yamen clerks and runners also decreased significantly because of the plan. The Provincial Administration Commissioners of Jiangsu, influenced by the Magistrate of Changzhou Xiang Boling, began to oppose tax equalization. The offices of magistrates of Changzhou, Yuanhe and Wu, of Provincial Administration Commissioners of Jiangsu Chen Qimai, and of the Governor-general of Liangjiang, Yiliang 怡良, were all located in Suzhou City, and Yiliang was influenced by the subordinates around him. Governor of Jiangsu, Xu Naizhao, who was in charge of suppressing the Small Sword Society in Shanghai and supported Feng and his plan, was isolated. As a result, tax equalization was cancelled the next year by the Governor-general of Liangjiang.²⁸⁹

Two possible underlying causes leading to the failure of the tax equalization plan of 1853 are as follows. First, the economic crisis was at its climax, making even a uniform tax rate with the lowest possible surcharge unaffordable for most taxpayers. Second, Feng had no power to enforce his ideas, especially when Xu Naizhao, who was in Shanghai suppressing revolts, could not give him full and direct support. As a gentry member, he could neither issue any coercive administrative order nor punish any magistrate who committed malpractices, as Gui Danmeng was able to do in 1846.

²⁸⁷ Feng Guifen, *Xianzhitang waiji*, juan 2, *Guichou junfu ji*.

²⁸⁸ Feng Guifen, *Xianzhitang ji*, 10:3b-6a.

²⁸⁹ Feng Guifen, *Xianzhitang waiji*, juan 2, *Guichou junfu ji*.

Feng did enjoy a personal revenge a few years later as a result of the tax equalization plan. Peng Yunzhang, a local gentry member serving in Beijing, with whom Feng would conflict in later years (see section 3.4.5) was offended by Feng in 1853. Xiang Boling, angered by the tax equalization, vented his rage on some local gentry members and deprived eight scholar gentry members of their titles because they had defaulted on their tax. He publicly denounced them as “big tax-resisting rascals” (*kangfu jugun* 抗賦巨棍). Two of the “big tax-resisting rascals” were clansmen of Peng Yunzhang. The Peng family felt greatly disgraced and believed that Feng Guifen orchestrated the punishment as a result, the friendship between Feng and Peng Yunzhang was broken.²⁹⁰

3.4 Feng’s Activities in 1854-60

After the tax rationalization program failed in 1853, Feng stayed in Suzhou City and cooperated with the governors of Jiangsu in local affairs from 1854-58. He kept searching for further opportunities to carry out the grain tribute tax rationalization plan, but the proposal was not accepted because of strong opposition from many sides. Peng Yunzhang, who was disgraced during the tax rationalization attempt in 1853, was promoted rapidly during the period of 1854-57. In retaliation, Peng impeached Feng secretly in 1857, accusing him of corruption and favouritism during contribution collection. Feng was forced to withdraw from local affairs. Attempting to draw the attention of the emperor to the issue of malpractices in grain tribute tax collection in Southern Jiangsu and avenge himself on Peng, Feng published an anonymous letter and a report on the abuses in the system. Peng was disgraced in this report and charged with tax evasion. As a result, Peng used his power as a high ranking court official to ensure that Feng could not gain an imperial position in Beijing in 1858-1859, forcing him to retire from official life, but he did not give up his tax rationalization plan. While living in seclusion in 1859-60, he studied

²⁹⁰ Ibid.; Peng Yunzhang, *Songfengge shichao*, 17:12b. In early 1853, Peng composed a poem for Feng Guifen and Cheng Tinggui, but the friendship broke up during the grain tribute tax collection later this year. Feng referred to Peng as “someone” (*mougong* 某公) in *Guichou junfu ji*.

mathematics, land survey and cartography, preparing to fight abuses in the local land tax system.

3.4.1 Dealing with Local Affairs 1854-56

Xu Naizhao was dismissed from the position of the Governor of Jiangsu in the sixth month of 1854, because he had failed to recover Shanghai from the occupation of the Shanghai Small Sword Society. He was replaced by Ji'erhang'a 吉爾杭阿, and Feng served as his consultant on local affairs and continued to raise funds for the provincial government. Chen Shi, as the indispensable private secretary of the Governor of Jiangsu, stayed and served Ji'erhang'a as well. Ji'erhang'a focused on recovering Shanghai using military force, and entrusted local affairs to Chen and Feng.²⁹¹

Ji'erhang'a recaptured Shanghai in the first month of 1855.²⁹² He planned to submit a memorial to the emperor to recommend Feng Guifen and Cheng Tinggui for promotion because of their contributions to fund raising and local defence. Peng Yunzhang, who had being promoted to the position of Minister of Works in 1854, tried to sabotage the recommendation by sending Ji'erhang'a letter defaming Feng.²⁹³

Feng sent Ji'erhang'a a letter to decline the recommendation in a polite and modest way. He attributed his fund raising success to the generosity of the natives, and attributed the security of Suzhou City to the government and military officers. Feng believed that officials should be promoted on the basis of good performance in the promotion examination (*dakao* 大考, an important examination that the low- and mid - level officials had to take about every ten years, which would determine whether they were promoted, demoted or dismissed) rather than military achievement. Feng also told Ji'erhang'a that he planned to return to official life, and

²⁹¹ Feng Guifen, *Xianzhitang ji*, 6:25a.

²⁹² Jian Youwen, *Taiping tianguo quanshi, shang*, 745-48.

²⁹³ Feng Guifen, *Xianzhitang ji*, 5:41a.

did not need to be recommended.²⁹⁴ Ji'erhang'a submitted the recommendation nevertheless, and the court bestowed on Feng rank five, and the title of Companion (*zhongyun* 中允).²⁹⁵

3.4.2 Failed Tax Equalization Petition 1856

Feng was appointed as the Expectant Appointee of Right Companion for Right Secretariat of the Heir Apparent (*you chunfang you zhongyun* 右春坊右中允) in the fifth month of 1856. He received a notice from the Ministry of Personnel, urging his return to Beijing to assume office. Ji'erhang'a sadly died at his post, and the newly-appointed Governor of Jiangsu, Zhao Dezhe 趙德轍, persuaded Feng to reject the post and stay with the Supply Bureau dealing with fund raising. Feng stayed at Zhao's request, eager for another chance to implement his tax rationalization plan.²⁹⁶

A serious locust infestation struck Jiangsu in the autumn of 1856. Locust plagues were uncommon in the lower reaches of Yangtze River, because the warm and moist environment made for hostile breeding conditions. A drought in the summer of 1856, however, caused a serious infestation in northern Jiangsu and Anhui, which then expanded to the whole of Jiangsu, Anhui and Zhejiang provinces.²⁹⁷ In the sixth month of 1856, refugees from the counties in northwestern Jiangsu, such as Shangyuan 上元, Jurong 句容, Liyang 溧陽, Lishui 溧水, and Danyang 丹陽, poured into Suzhou Prefecture. Because of the drought, increasing swarms of locusts from the north destroyed the newly grown rice in Southern Jiangsu in the eighth month. Crowds of insolvent landlords and peasants, flocking refugees, and the rambunctious and jobless Cantonese could be stirred up into riots at anytime.²⁹⁸

²⁹⁴ Ibid., 5:42.

²⁹⁵ Pan Zunqi, "Feng Guifen xingzhuang," 111.

²⁹⁶ Ibid., 111.

²⁹⁷ Min Zongdian, "Qingdai Su Zhe Wan huangzai yanjiu," *Zhongguo nongshi*, no. 2 (2004), 57-58.

²⁹⁸ Ke Wuchi, *Louwang yongyu ji*, 25-26.

Unbearable grain tribute tax burdens and malpractices in tax collection were the most significant factors in provoking revolts in this period. When the dropping silver price is taken into account, the high conversion rate of the grain tribute tax in the mid-1850's showed that illegal surcharges increased after 1853-56. Silver prices dropped from over 2,000 *wen* per *liang* in 1853 to 1,100-1,700 *wen* per *liang* in 1856.²⁹⁹ Market rice prices stayed basically unchanged from 1820-1880, except for occasional fluctuations due to disasters (see Figures 1.3 and 1.4). The conversion rate of the grain tribute tax in the mid-1850's, which was theoretically decided by market rice and silver prices, did not show a decreasing trend in accordance with the dropping silver price, but instead remained at the same level. Magistrates artificially kept the conversion rate high so as to levy more surcharges from taxpayers.³⁰⁰

Feng worried that landlords who had suffered from the drought and locust plagues would be infuriated by the high grain tribute tax rate and resist violently. Massive riots would break out if the refugees and jobless Cantonese joined in the resistance. Along with Pan Shi'en's sons, Feng submitted to Zhao Dezhe a joint petition for tax equalization in 1856. Zhao consulted on the issue with his subordinates and received negative responses, which he conveyed to Feng.³⁰¹

He tried again to gain Zhao's support. In a letter to the governor, Feng demonstrated the necessity of tax equalization, proposed compromises with the magistrates and responded to the negative feedback leveled by Zhao's subordinates.³⁰²

With surcharges dangerously high, Feng reiterated in the letter the necessity of banning malpractices and equalizing the tax rate. The statutory tax rate was 1.4 *liang* per *shi*, and the market silver price in 1856 was about 1,700 *wen* per *liang*. The tax rates for small households amounted to 8,000-9,000 *wen* per *shi*, which was

²⁹⁹ Usui, "Shindai fuzei kankei Sūchi no ichi kentō: Kenryū matsunen yori Dōchi rokunen ni itaru Kōnan ni okeru ginsen hika, senryō sekka, beika, menka-ka, sōbei sekka no hendō to nōzei-ko no fuzei futan no sui-i," 79, 87-88.

³⁰⁰ Feng Guifen, *Xianzhitang ji*, 5:44a.

³⁰¹ *Ibid.*, 43a-45a. As the joint-petition did not survive, the process was reconstructed with letters Feng sent to Zhao in 1856.

³⁰² Feng Guifen, *Xianzhitang ji*, 5:43a-46a.

equivalent to about 5 *liang* per *shi*. The surcharges, which amounted to 3.6 *liang* per *shi*, were over 2.5 times higher than the statutory tax rate. Yamen clerks and runners pocketed over 80 percent of the surcharges, and, if their malpractices were not controlled, they would become even greedier. There was no reason to indulge the avaricious middlemen at the expense of state revenue and the livelihood of commoners.³⁰³

Feng offered Zhao Dezhe a compromise. He pointed out that the long tax rate for small households and unfair distribution of disaster remission portions were the central problems in tax collection. Disaster remission portions, as well as tax rates, should to be equalized, otherwise the disparity between large households and small households would not be effectively bridged. Zhao countered that surcharges were necessary to cover the administrative costs, so Feng agreed that tax equalization could be introduced gradually. If disaster remission portions and tax rates could not be equalized at the same time, Feng suggested beginning with tax rate equalization so that magistrates could cover their deficits with income from selling disaster remission portions.³⁰⁴

In his letter, Feng also responded to the negative feedback of Zhao's subordinates. Zhao related to Feng that some considered his motive for equalizing taxes suspect - why would he chose to harm himself and benefit others (*sunji liren* 損己利人)? As one of the large households, why would he speak for small households and raise his own tax rate? Feng explained that there was no overriding personal motive for tax equalization (on the contrary, he would end up paying more under the new system) but that there were implications to personal feelings. Indeed, tax equalization had been a central concern of natives and officials in Southern Jiangsu for decades, but it had only become feasible with the recent adoption of sea transport. Feng also emphasized that it was an unfulfilled wish of the deceased Grand Secretary Pan Shi'en, which was why he had made the tax equalization petition together with Pan Shi'en's sons.

³⁰³ Ibid., 5:43b-44a.

³⁰⁴ Ibid., 5:43b.

After the failure of the tax equalization program in 1853, Feng became more strategic in his approach in 1856. First, instead of proposing the plan alone, he allied with the Pans, one of the most influential families in Southern Jiangsu. Second, he was willing to negotiate and make concessions.

Unfortunately, Zhao still did not accept his proposal. To Feng's disappointment, surcharges continued to increase through 1856. Small households had to pay at the long rate of 7,400 *wen* per *shi*. Considering the statutory tax rate in silver was 1.3 *liang* per *shi*, and the silver price was less than 2,000 *wen* per *shi*, Table 3.1 demonstrates the significant surcharge increase from 1855 to 1856.³⁰⁵

TABLE 3.1
Surcharge during 1853-56

	Silver- Copper Coin Ratio (<i>wen/liang</i>)	Statutory Tax Quota (<i>liang/mu</i>)	Conversion Rate (<i>wen/mu</i>)	Surcharges (<i>wen/mu</i>)
	A	B	C	D=C-A*B
1853	>2000	1.4	4000	<1200
1854	>2000	1.3-1.4	6200-6400	3400-3800
1855	<2000	1.3-1.4	5805-5841	3241-3005
1856	<2000	1.3	7400	>4800

SOURCE: Feng Guifen, *Xianzhitang ji*, 5:43b-44a; Ke Wuchi, *Louwang yongyu ji*, 28; Usui, "Shindai fuzei kankei Sūchi no ichi kentō: Kenryū matsunen yori Dōchi rokunen ni itaru Kōnan ni okeru ginsen hika, senryō sekka, beika, menka-ka, sōbei sekka no hendō to nōzei-ko no fuzei futan no sui-i," 79, 89-90, 95, 104.

3.4.3 Building a Charity Estate in 1856

In 1856, Feng built a charity estate called Full Benevolence Hall (*Yirentang* 一仁堂) in Guangfu 光福 Town, which located in the southwest of Wu county 吳縣. A clerk at Suzhou Mint (*Baosuju* 寶蘇局) was discovered to have had a loan for private usage with copper belonging to the mint as collateral on the mortgage. The magistrate sentenced the lender, Xu 徐, to pay the contribution of 10,000 *liang* of

³⁰⁵ Ke Wuchi, *Louwang yongyu ji*, 28.

silver without obtaining any official title, while the clerk was not punished at all. As the chief of the Supply Bureau in charge of contribution collection, Feng was privy to the documents of this case and informed the magistrate that it was illegal to impose such a high fine on a commoner. To remedy the erroneous judgment, Feng suggested, according to precedent, returning 20-30 percent of the contribution to Xu's kin. In his role as chief of the Supply Bureau, Feng decided to build a charity estate in Guangfu Town with the returned fine, as Guangfu was the only town in Wu County that had no charity institute. Feng had also once been requested by the natives to establish a charity estate for them when burying his mother there at the end of the 1840's. Cheng Tinggui and Pan Zengwei, Feng's colleagues in the Supply Bureau, agreed the plan. 2,600 *liang* of silver were allocated to build the charity estate. Feng spent 1,600 *liang* on a house, some 200 *mu* of paddy land, and over 100 *mu* of hill land to plant fruit trees and mulberries. A Tree-Planting Bureau (*Zhongshuju* 種樹局) was established in Tanxi 潭西 Village with some of the funds, and the rest was deposited at Xu's private bank for interest. When the Taiping occupied Suzhou in 1860, the buildings at Full Benevolence Hall was destroyed, but the charity continued to function with the rent income of the paddy land. The charity financed the burial of hundreds of corpses during the occupation of the Taiping. When Guangfu Town was recovered from the Taiping in 1863, Full Benevolence Hall was rebuilt. Feng Guifen's second son, Feng Fangzhi 馮芳植, came and helped to bury about 100 corpses.³⁰⁶

At the same time as establishing the charity, Feng also built a private house for himself, known as Farming-Fishing-Pavilion (*Gengyuxuan* 耕漁軒), in Guangfu Town. After buying a house from Xu for Full Benevolence Hall, Feng found that the adjacent wasteland was ownerless. Feng requested the sub-magistrate to have the land cleared, and then built an eight-rafter house with a nice view of the brook. The site of the wasteland was said to be Xu Dazuo's 徐達左 residence Farming-Fishing-Pavilion in the fourteenth century. Xu was a famed poet and artist who once lived in seclusion in Guangfu Town and associated with other celebrated artists, such as Ni Zan 倪瓚, Gao Qi 高啟 and Yang Weizheng 楊維禎. After seeking out the poetry

³⁰⁶ Feng Guifen, *Xianzhitang ji*, 3:32b.

anthology *Jinlan ji* (金蘭集 *Golden Orchid*) compiled by Xu Dazuo, Feng confirmed that his newly acquired land was the former site of Xu Dazuo's residence, and so Feng's house was named Farming-Fishing-Pavilion in Xu's honor.³⁰⁷

3.4.4 Impeachment by Peng Yunzhang in 1857

Peng Yunzhang was promoted rapidly during the period from 1854 to 1857. He served as Minister of Works from 1854-56, and Assistant Grand Secretary (*xieban daxueshi* 協辦大學士) from 1855-56.³⁰⁸ Peng had very close relationship with He Guiqing 何桂清, the Governor of Zhejiang in 1854-56. As Governor of Zhejiang, He Guiqing succeeded in raising funds for Jiangnan Headquarters (*Jiangnan daying*).³⁰⁹ Peng Yunzhang was promoted to the position of Grand Secretary of Wenyuan Hall in the eleventh month of 1856. When Yiliang 怡良 retired due to health problems in 1857, Peng recommended He Guiqing to the position of Governor-general of Liangjiang.³¹⁰

After He Guiqing assumed office, Feng was suddenly impeached and investigated. In the intercalary fifth month of 1857, a secret impeachment was presented to the emperor, accusing Feng of corruption and favouritism during contribution collection. It was alleged that Feng's wealthy relatives in Wujiang County and Taihu Sub-Prefecture evaded contribution payment by concealing property. Feng, who had been indigent before the contribution collection, suddenly became rich and built a new house.³¹¹ The emperor ordered the new Governor-general of Liangjiang to investigate. In the eighth month of that year, He Guiqing reported to the emperor that Feng did not commit malpractices during the contribution collection, but at the same time suggested that Feng was not suitable for local affairs, because he was criticized

³⁰⁷ Ibid., 3:34a-35b, 6:37b.

³⁰⁸ Qian Shifu, *Qingdai zhiguan nianbiao* (Beijing: Zhonghua shuju, 1981), 291.

³⁰⁹ Suzhou bowuguan, Jiangsu shiyuan lishixi, and Nanjing daxue lishixi, eds. *He Guiqing deng shuzha*. (Nanjing: Jiangsu ren min chu ban she, 1981), 11.

³¹⁰ Xiao Yishan, *Qingdai tongshi, xia*, 3: 411-13.

³¹¹ *Qingshilu* 43, 532.

by the natives.³¹² It was Peng Yunzhang who had presented the impeachment as a revenge on Feng for the disgrace of the Peng clan during the tax collection in 1853.³¹³ The revenge was well plotted; Peng did not act until his protégé He Guiqing assumed office in the fifth month of 1857.³¹⁴

The wealthy relatives who were accused of evading the contribution payment were the Ye 葉 family in Taihuting 太湖廳 and the Wang 王 in Wujiang 吳江. Feng Guifen's eldest son Feng Fangji was married to the daughter of Ye Chengshen 葉承誥.³¹⁵ Feng Guifen's second son Feng Fangzhi was married to the daughter of Wang.³¹⁶ With regard to the real estate, Feng explained that he had rented a newly-built house from Zhu 朱. Because of the investigation, he was reluctant to admit, however, that Farming-Fishing-Pavilion was his private estate. With regard to the criticisms of the natives, Feng attributed them to the failed tax equalization plan of 1853.³¹⁷

Feng mentioned the impeachment of 1857 in a bitter tone many times in later years.³¹⁸ He composed *Self-Defence on my Fiftieth Birthday* (*wushi zisong wen* 五十自訟文) in 1858, in which he recorded an incident that happened on his fiftieth birthday. Alluding to the impeachment, a guest asked him whether he realized the mistake he had made when he was a 49-year-old (*wushi er zhi sishijiu nian zhi fei* 五十而知四十九年之非), as the sage Qu Boyu 蘧伯玉 recorded in *Zuozhuan* 左傳. Feng replied,

³¹² Ibid., 640.

³¹³ Polachek, "Gentry Hegemony: Soochow in the T'ung-Chih Restoration," 232-33.

³¹⁴ *He Guiqing deng shuzha*, 48-50.

³¹⁵ Feng Guifen, *Xianzhitang ji*, 8:27a.

³¹⁶ Ibid., 8:13a-15a.

³¹⁷ Feng Guifen, *Xianzhitang waiji*, *juan 2*, *Guichou junfu ji*.

³¹⁸ Feng Guifen, *Xianzhitang ji*, 1:11b; 5:23a; Feng Guifen, *Xianzhitang waiji*, *juan 1*, *xisuan xinfa zhijie xu* 西算新法直解序.

“I have been right, and I have been wrong, which must be acknowledged ... I neither requested a position from high officials when I was in office nor for any benefit from local officials when I stayed at home. I never accepted any money secretly and never betrayed anyone. All these are witnessed by heaven, earth, ghosts and gods. I was defamed because I had offended someone thought to be important in order to protect the interests of the state and the commoners. I do not feel regret about it.... I inherited 1,000 *mu* of land from my ancestors, which was scant for clothing and food. Someone thinks that it is wrong that I managed a livelihood on my own. Shall I live without clothing or food? Or shall I put aside this honest living and profit by other methods, as those who earned a fast buck [by corruption] have done? Clearly it is also not right.... I like reading and never stop, even for a single day. I am pedantic and never entertained myself with music. [This lifestyle] is nothing special for me, but it is admired by others. I feel shy and embarrassed. I am, however, self-confident in two things. The first is my personal integrity, which will never be exchanged for wealth or power. The second is administrative knowledge. When I was young, my social status was low. As a result, I know the condition of the commoners, and the historical, social and cultural system and their changes through time. I do not believe that I know less than anyone in these two aspects. Because I was regarded as literati, I was not entrusted with the jobs of clerks (*lishi* 吏事). Some people came to me seeking benefit through illegal means. I drove one away and others came. In the last twenty years, after I became a Metropolitan Graduate, such cases became fewer and fewer, but never entirely disappear. In what am I not self-confident? Liu Xia hui 柳下惠 said, ‘[A lord] should not ask a man of virtue his opinion of attacking other states’. Do I have virtue? I know that I have not cultivated myself enough, have not achieved enough, and not reached a high enough level of fame to inspire other’s confidence in me... But the defamation I have suffered would be unavoidable even if I had done all these things. [If I want] to avoid such defaming, I have to do something wrong. I have been right, and I have been wrong.”³¹⁹

³¹⁹ Pan Zunqi, “Feng Guifen xingzhuang,” 112; Feng Guifen, *Xianzhitang ji*, 12:7a-8b.

Feng was not involved in local affairs after the investigation in 1857. He visited Beijing for a position vacancy in the spring of 1858, with his eldest son Feng Fangji 馮芳緝 as a companion, as he had received notice from the Ministry of Personnel in 1856, urging his return to Beijing to assume office. When they arrived in Beijing, Feng was told that he had come too late. After waiting over a year in Beijing without any position, Feng returned home in the autumn of 1859 due to health problems. Feng believed that he had no choice but to leave the officialdom because of Peng's impeachment and the subsequent investigation.³²⁰

3.4.5 Old Farmer's Letter in 1858

An anonymous letter caused a great disturbance in Suzhou City in the second month of 1859. A letter, which claimed to be from a family member, was sent to Peng Yunzhang's residence in Suzhou City. It was actually an anonymous letter with a report attached (see Appendix A), and the author referred to himself as an "old farmer in ancient Wu" (*guwu laonong* 古吳老農). The letter and the report were printed and distributed around Suzhou City. It was doubtful that a "farmer" had composed the letter, as it was brief, in a humble but elegant tone, and full of historical allusions. In the letter, Peng Yunzhang was exaggeratedly praised as an official of great virtue, and it pleaded with him to present the report, which documented the pains of the lowest rungs of rural society, to the emperor.³²¹

Ironically, in the attached report on malpractices in grain tribute tax collection, the Peng family was singled out and criticized as a typical tax-evading household. In contrast with the letter, the report was written in a colloquial, impassioned and sharp style. It provided details of the malpractices of magistrates, yamen clerks and runners, gentry households and provincial officials during tax collection and offered measures

³²⁰ Ibid., 5: 23b.

³²¹ Kong Jiquan, ed. *Yelu zalu, Peng Yunzhang shouhuo niming shuhan xi chu Suzhou caobi qingzhi chaban zou* 彭蘊章收穫匿名書函係除蘇州漕弊請旨查辦奏.

against such practices. Peng Yunzhang was disgraced by this public accusation of tax evasion.³²²

Peng was required to report the event to the emperor. In his memorial to the throne, Peng suggested that malpractices in tax collection should be banned as Suzhou was the most important regional source of land tax revenue, that the Governor of Jiangsu should investigate all the malpractices mentioned in the report, and that yamen clerks, scholar gentry and magistrates who committed such malpractices should be punished. With regard to the tax evasion scandal, Peng explained that he did not inquire into the land tax issue in his early years and knew even less about it now, having been away from home for an extended period of time. His clan had been listed among the gentry households since the early Qing, and it had developed rapidly in last two hundred years, splitting the clan into many branches. It was possible that, in such a large clan with so many members, some were guilty of malpractices. Peng assured the emperor that his own family, which owned some 500 *mu* of land in the counties of Changzhou, Yuanhe and Wu, paid the land tax every year without default.³²³

The emperor issued an order on the twenty-fourth day of the second month of 1859; All malpractices were to be investigated. Moreover, the distribution of anonymous letters was not to be encouraged, and the Governor-general of Liangjiang and the Governor of Suzhou were to attempt to discover the author. If the details in the report proved to be true upon investigation, the author would not be penalized. If the report did prove to be untrue, the author would be guilty of defamation and punished accordingly.³²⁴

Thanks to the manuscript *Yelu zalu* (也魯雜錄, *Miscellanies Copy by Yelu*), the copy of the anonymous letter, and the report and its postscript, Peng's memorial and the emperor's orders were followed. *Yelu zalu* was compiled by Feng's contemporary, a Government Student named Kong Jiquan 孔繼璩, whose pen name (*hao* 號) was

³²² Ibid., *Wu min ku gao* 吳民苦告.

³²³ Ibid., Kong Jiquan, *Peng Yunzhang shouhuo niming shuhan xi chu Suzhou caobi qingzhi chaban zou*.

³²⁴ Ibid., *Xianfeng jiunian shangyu* 咸豐九年上諭.

Yelu 也魯 in the Qing. Kong Jiquan's great-grandson Zhihu 陟岵 later gave the manuscript to Wang Xinfu 王欣夫. *Yelu zalu* is now stored in Fudan 復旦 Library with Call Number 3259.³²⁵ Wang composed a summary for *Yelu zalu* and commented:

“Peng was directly criticized in the report with the words ‘Excluding the Pan [潘] in Niujiaxiang [紐家巷], gentry households in Suzhou City, including the Pengs, colluding with officials and yamen clerks, evaded tax by sharing disaster remission portions.’ Therefore Peng had to present the letter to the emperor and suggest an investigation. The conflicts between the two great clans, the Pan and the Peng, sharpened due to diverging interests. It was said that Feng Guifen secretly planned the event. Feng had been an examinee of Pan Shi'en, so naturally he was on the Pans side.”³²⁶

The letter and the report were, in reality, written by Feng Guifen. However, the elaborate plan should not be regarded merely as personal revenge. According to Feng, the intensification of malpractices endangered local order and needed to be rectified urgently. He had made great efforts to persuade the governors of Jiangsu to support tax equalization, but these efforts were hampered by the self-interest of many parties – magistrates, yamen clerks and runners, gentry. After his failure in 1853, Feng hoped to draw the attention of the emperor to the problem and secure imperial support to carry out a successful tax equalization program. Although the emperor ordered an investigation into the abuses, the grain tribute tax administration in Southern Jiangsu did not improve.

3.4.6 Living in Seclusion 1859-60

Feng returned to Suzhou in the autumn of 1859. He Guiqing was still Governor-general of Liangjiang, which made Feng doubt he would have any further opportunity to be involved in tax affairs. He instead lived in seclusion and applied

³²⁵ Wang Xinfu, *Yishuxuan qiecen shanben shulu* (Shanghai: Shanghai guji, 2002), 122-23.

³²⁶ *Ibid.*, 123.

himself to mathematics, surveying and mapping studies. Feng was close to Xu Youreng 許有 友 and Chen Yang 陳揚 in 1859-60.

Feng became acquainted with Xu in the 1830's in Beijing because they were both interested in mathematics. Xu served as Governor of Jiangsu in 1859, and they discussed mathematics together.³²⁷ Chen Yang was Feng's student when Feng served as the Dean of Xiyin Academy in 1848. Feng invited Chen to serve as his private assistant because of Chen's talent for mathematics.³²⁸

In his youth, Feng came to realize the necessity of surveying and the importance of mathematics, geometry and geography. Gu Yanwu 顧炎武, a scholar he admired, asserted that chaos in land surveying and registration resulted in the tax inequality in Southern Jiangsu.³²⁹ In his early years, Feng was also influenced by Li Zhaoluo 李兆洛 (1769-1841), a scholar from Yanghu 陽湖, Jiangsu. Li once told Feng that he had planned to survey while Magistrate of Fengtai 鳳臺, Anhui in 1809-14, but did not have a suitable method. Later, Li studied mathematics and developed the "compass method" (*luojing fa* 羅經法), but sadly he did not have the chance to survey anymore.³³⁰ Feng studied and improved on Li Zhaoluo's surveying method with Chen Yang in the late 1850's, which they used to create a map of Suzhou City.³³¹

Feng and Xu studied *Daiwei shiji* 代微拾級, a mathematical book on analytic geometry written by Alexander Wylie and translated by Li Shanlan 李善蘭. According to Xu, the book was unreadable because of the western terminology, but the graphs in the book were well presented. Xu suggested they follow the graphic presentation and rewrite the book to make it readable. Feng accepted Xu's suggestion and studied the book with Chen Yang.³³²

³²⁷ Feng Guifen, *Xianzhitang waiji*, juan 1, *Xisuan xinfazhijie xu*; Li Rui and Feng Guifen, *Hushi suanshu xicao tujie*, Xu.

³²⁸ Feng Guifen, *Xianzhitang ji*, 6:39b.

³²⁹ Gu Yanwu, *Rizhilu jishi quanjiaoben* (Shanghai: Shanghai guji chubanshe, 2006), 460-63, 585-87.

³³⁰ Feng Guifen, *Xianzhitang ji*, 5:53b.

³³¹ *Ibid.*, 6:39b.

³³² *Ibid.*, 6:39b-40a; Feng Guifen, *Xianzhitang waiji*, juan 1, *xisuan xinfazhijie xu*.

In fourth month of 1860, the Taiping occupied Suzhou City, and Xu Youreng was killed while on duty. Feng took refuge in Chong Mountain (*Chongshan* 衝山) at the invitation of his friend Jue'a 覺阿 and lived in the mountains with Jue'a, Zuo Ren 左仁 and Chen Yang. Feng and Chen worked together and completed half of *Daiwei shiji*. When Jue'a died in the winter of 1860, Feng moved to Shanghai, and Chen completed rewriting *Daiwei shiji* alone. The new book was entitled *Xisuan xinfa zhijie* 西算新法直解.³³³

3.5 Tax Rationalization in 1855-58

Feng failed to rationalize grain tribute tax administration in 1853, but similar tax rationalization programs were carried out in Hunan in 1855-58 and in Hubei in 1857-58 by officials of the Xiang Army in the newly recovered regions. The programs in Hunan and Hubei were successful because the grain tribute tax burden was greatly lowered by reducing illegal surcharges and banning malpractices, and land tax revenue increased significantly. These conditions can be attributed to three factors: first, local gentry and magistrates cooperated closely to set tax rates and tax collection programs; second, governors were powerful enough to enforce their orders, replace uncooperative magistrates and Tax Circuit (*liangdao* 糧道), and punish those who committed malpractices; and third, instead of a uniform tax rate for the entire province, varying tax rates were set for each county.

3.5.1 Hunan 1855-58

The Governor of Hunan, Luo Bingzhang 駱秉章, successfully rationalized the tax system with the cooperation of the local gentry in 1855-58. The local gentry discussed tax rates and the tax collection program with the magistrates in each county, and successfully balanced military funding collections and surcharge reduction.

³³³ Feng Guifen, *Xianzhitang ji*, 6:39b-40a; Pan Zunqi, "Feng Guifen xingzhuang," 112.

According to Luo, the exorbitant conversion rates between silver and copper coins and excessive surcharges were chronic problems in land tax administration in Hunan Province. Malpractices in tax collection, along with the economic crisis, finally led to the breakdown of the tax collection system. In 1855, the silver price in Hunan was 2,300-2,400 *wen/liang*. Compared to the statutory grain tribute tax rate of 1.3 *liang/shi*, the tax rate was set at 6.4-6.5 *liang/shi*, while the market rice price was as low as 400 *wen/shi*.³³⁴ Many tenants abandoned their tenancies, because the income of rural products could not cover the cost of farming after paying rent. As a result, landlords could no longer afford such high taxes. Usually 40,000-50,000 *liang* of grain tribute tax was collected annually in Xiangtan 湘潭 County, but only some 4,000 *liang* of grain tribute tax was collected in 1854, and in the seventh month of 1855, no land-labour tax was paid at all.³³⁵ The Governor of Hunan, Luo Bingzhang, and his private secretary Zuo Zongtang 左宗棠 therefore considered abolishing malpractices by setting a reasonable tax rate.³³⁶

The local gentry in Xiangtan 湘潭 had similar thoughts.³³⁷ Zhou Huannan 周煥南, a Provincial Graduate degree holder, along with other gentry members, visited the Administration Commissioner of Hunan, who also held the position of Tax Circuit (*liangdao* 糧道), requesting to reset the tax rate. They were arrested and sent home. Zhou journeyed again and visited Luo Bingzhang. Zhou presented Luo with a proposal on new tax rates. For land-labour tax, the local gentry would volunteer to pay the surcharges which amounted to 40 percent of statutory tax as military funds. For grain tribute tax, in addition to the statutory tax rate of 1.3 *liang/shi*, they would voluntarily pay another 1.3 *liang/shi* as military funds and 0.4 *liang/shi* to cover the administrative expenditure of the local governments. Luo approved the proposal and allowed the gentry to set the local tax collection program. Gentry members in other counties in Hunan decided to follow Zhou's practice, but their actions were obstructed by magistrates and the Tax Circuit. Luo dismissed the magistrate of

³³⁴ Luo Bingzhang, *Luo Wenzhong gong zouyi* (JDCK), 12:18a-19b.

³³⁵ Luo Bingzhang, *Luogong nianpu* (JDCK), 38a.

³³⁶ Luo Bingzhang, *Luo Wenzhong gong zouyi*, 12:18a-19b.

³³⁷ *Ibid.*

Shanhua 善化 and replaced the Tax Circuit so as to remove obstacles to tax rationalization. In each county, the magistrate discussed the matter with the local gentry and set a new grain tribute tax rate. Luo approved the reasonable tax rates and rejected the unreasonable ones. Within a few months, new tax rates were set in the counties of Changsha 長沙, Shanhua, Ningxiang 寧鄉, Yiyang 益陽, Hengyang 衡陽 and Hengshan 衡 山. Luo Bingzhang also successfully raised military funds through tax rationalization. Tax rates were decreased by 50 percent, over 10,000 *liang* of land tax was collected in Xiangtan County by the end of 1855,³³⁸ tax arrears in Hunan during 1851-54 were gradually paid off within a few years, and tax resistances ceased.³³⁹

3.5.2 Hubei 1857-58

Hu Linyi 胡林翼 and Li Xubin 李續賓 recovered Wuchang 武昌 in the autumn of 1856. Hu introduced Luo's tax rationalization practice into Hubei, successfully banned malpractices, raised military funds, and lowered the tax burden.

Hu decided to revive land tax collection in 1857. Hu attributed the problems in the grain tribute tax system to malpractices based on tax inequality. Tax rates in Hubei had increased tenfold in recent decades due to excessive surcharges and conversion rates. The combination drove commoners into bankruptcy and resulted in a serious state revenue shortage. The state received less than half of the tax quota.³⁴⁰

Tax rationalization was introduced in Hunan in 1855 to reduce the excessive surcharges. Tax rates for each county were discussed among the local gentry and sent to the governor to be approved. In each county, the tax quota was reduced by about 30-70 percent. The grain tribute tax was uniformly paid in money, and the conversion rate and surcharges were posted publicly to prevent cheating.³⁴¹ The

³³⁸ Luo Bingzhang, *Luogong nianpu*, 39.

³³⁹ Luo Bingzhang, *Luo Wenzhong gong zouyi*, 12:21.

³⁴⁰ Hu Linyi, *Hu Wenzhong gong yiji* (JDCK), 23:3a-7a; 60:23a-25b.

³⁴¹ Hu Linyi, *Hu Wenzhong Gong Yiji.*, 30:10a-12a.

malpractice of differentiating large households and small households was so deeply rooted that Hu had to make a great effort to equalize the tax rate among all payers, efforts which were highly praised by the Southern Jiangsu native, Weng Xincun 翁心存.³⁴²

Hu's efforts were successful. He skilfully balanced fund raising and tax burden reduction through the tax rationalization program in 1858. Illegal surcharges from magistrates and yamen runners and clerks were forbidden, and other surcharges, such as shipment fees (*duifei* 兌費) and water foot, were collected as military funds or provincial revenue. The tax burden was reduced by 1,400,000,000 *wen* of copper coin, over 420,000 *liang* of silver was collected as state revenue, and over 310,000 *liang* of expenditure from the provincial treasury was saved.³⁴³

3.6 Conclusions

The economic crisis had impoverished the rural populace in Southern Jiangsu. In 1853, social order was threatened by waves of revolts stirred up by intensified malpractices in grain tribute collection and the Taiping Rebellion forces marching eastwards along the Yangzi River. Government resources were inadequate to maintain security, so Feng Guifen, as a local gentry member, was ordered by the court to organize the militia. Feng took charge of funds collection in the Supply Bureau in 1853-57, and helped maintain security in Suzhou City in 1853.

From Feng's point of view, the fundamental solution to the regional social-economic crisis was to protect small farmers. He regarded them as the backbone of local society. Their excessively high tax burden was caused by many factors, but the most feasible and effective solution to their problems was to rationalize local tax collection administration by banning malpractices based on tax inequality, as Suzhou Prefect Gui Danmeng had done in 1846. Feng's grain tribute tax rationalization program failed because he was not powerful enough to enforce his ideas and punish

³⁴² Ibid., 60:23a-25b.

³⁴³ Ibid., 30:12b-16a. The silver price in Hubei in 1857 is not clear.

the saboteurs. However, the feasibility and effectiveness of rationalizing local tax collection administration were later proved by the powerful Governors in Hunan and Hubei during the period of 1855 to 1858.

Grain tribute tax equalization was Feng's main concern during the 1850's. He tried different methods to achieve it, but the situation in 1854-57 was not in his favour. Governors of Jiangsu were unwilling to rationalize tax collection administration, and Feng was forced to withdraw from local affairs in 1857 because of Peng Yunzhang's accusations of corruption and tax evasion. Feng tried to reform tax collection with imperial backing by drawing the emperor's attention to the issue in 1859. The action cost Feng his official career. While living in seclusion in 1859-60, Feng applied himself to the study of mathematics, land survey and cartography, further preparing to eliminate malpractices and build a fundamentally fair tax collection system in Southern Jiangsu.

Chapter Four

Local Security and Tax Rationalization

1860-65

This chapter is divided into two sections. The first section reconstructs Feng and his fellow gentry's involvement in local security in Shanghai in 1861-62. When the Taiping occupied Suzhou in 1860, the Suzhou gentry took refuge in Shanghai. There, they cooperated in an unconventional plan to secure domestic and foreign military reinforcements to protect Shanghai and recover Southern Jiangsu. This reconstruction of events is primarily based on materials from *Xianzhitang ji*.

The second section reconstructs Feng and the local gentry's involvement in the tax rationalization program of 1862-65, which was comprised of two stages. In the first stage, provincial officials and local gentry cooperated closely to prepare and present the tax reduction petition to the central government. In the second stage, Feng attempted to expand the tax reduction plan into a more comprehensive tax rationalization program, with the end goal of building a fair taxation system in Southern Jiangsu. Feng's expanded program included two additional measures to the original petition: reducing illegal surcharges and carrying out a systematic surveying program in Southern Jiangsu with the scientific method he had previously developed. Feng came into conflict with the Administration Commissioner of Jiangsu, Liu Xungao, over this second stage, because they had differing expectations and aims for the tax rationalization plan. The reconstruction of these events is based on *Jiangsu sheng jianfu quan'an* 江蘇省減賦全案, the official archival records on tax reduction from 1863-65 and fragmented related materials which were scattered throughout the letters, personal writings, and chronological biographies of all the related figures.

4.1 Local Security 1860-62

4.1.1 Cooperation in Emergency

After the fall of Suzhou, Feng moved to Shanghai for refuge and became active in local affairs again. Since the winter of 1860, regional security had become his main concern. He was involved in security affairs with his fellow gentry, particularly after the ninth month of 1861 when the Taiping occupied most Southern Jiangsu and Northern Zhejiang. In that year, Feng helped to form two unconventional plans regarding local security: requesting reinforcements from Zeng Guofan 曾國藩 and building the Sino-foreign United Defense Office. These plans saved Shanghai from attack by the Taiping, allowing Li Hongzhang's 李鴻章 troops to land there and recover Southern Jiangsu in 1863. The plans were initiated by the gentry in Southern Jiangsu and required the support of officials and foreigners in Shanghai. In addition to Feng, Wu Xu³⁴⁴ 吳煦(1809-1872), Ying Baoshi 應寶時, Wu Yun 吳雲, Pan Zengwei 潘曾瑋 and Gu Wenbin 顧文彬 were active in security matters.

Wu Xu, the Circuit Intendant of Susongtai (*Susongtai dao* 蘇松太道) and the Acting Administration Commissioner of Jiangsu, supported the plans financially and

³⁴⁴ Wu Xu was born in Qiantang 錢塘, Zhejiang 浙江. He started his career as a magistrates' private secretary in different counties in Zhejiang in 1828-45. He entered the official system by purchasing a degree and served as acting magistrate in the counties of Jingxi 荊溪, Zhenze 震澤, and Jintan 金壇 in Jiangsu. As Magistrate of Jiading 嘉定, he served the Governor of Jiangsu Ji'erhang'a 吉爾杭阿 and dealt with foreign affairs in Shanghai in 1853-54 when Jiading was occupied by the Small Sword Society. As an attendant of the Imperial Commissioners Guiliang 桂良 (1785-1862) and Huashana 花沙納 (1806-1859), Wu Xu negotiated on the tariff rate for various commodities with the British and French in Shanghai in 1856. He had been entrusted by the Governor of Jiangsu Zhao Dezhe 趙德轍 to manage the opium tax from 1856 onward and *lijin* in Shanghai from 1857. In 1859, he was recommended by Guiliang to the position of the Circuit Intendant of Susongtai (*Susongtai dao* 蘇松太道) and the Superintendent of Shanghai customs (*jiandu jianghaiguan* 監督江海關) and held the concurrent post of Administration Commissioner of Jiangsu in 1860. Taiping Tianguo lishi bowuguan, *Wu Xu dang'an xuanbian* (Nanjing: Jiangsu renmin chubanshe, 1984), "preface", 3:138, 5:130, 226, 6:188, 215, 227-35; Li Hongzhang, *Li Wenzhong gong pengliao hangao*, 1:8b, 9b.

introduced the gentry to the foreigners who would become their allies. He became the most influential official in Shanghai during the period of 1860-1862, as he controlled the bureaucratic network, foreign affairs and finance. Most of Wu Xu's subordinates were from his home province Zhejiang. He had been involved in foreign affairs since 1853 and had good personal relationships with foreign diplomats and businessmen. He controlled the economy and had been in charge of managing *lijin* (釐金, a specific transit tax on commodities) since 1857 and customs since 1859.³⁴⁵

Ying Baoshi 應寶時 (1821-1890), the Expectant Appointee of the Prefect of Zhili (*houbu Zhili zhou zhizhou* 候補直隸州知州) and later the Acting Surveillance Commissioner of Jiangsu, was the subordinate of the Governor of Jiangsu, Xue Huan 薛煥, but served Wu Xu in matters of foreign affairs.³⁴⁶

Wu Yun 吳雲 (1811-1883), the former Prefect of Suzhou, fostered the connection between Wu Xu and the gentry of Southern Jiangsu. Wu Yun was born in Gui'an 歸安, Zhejiang. Although he was not a Provincial Graduate and had never held a high-ranking official position, Wu enjoyed high esteem among the gentry in Jiangnan. The positions of Assistant Prefect (*tongpan* 通判), Magistrate and Prefect in Jiangsu 江蘇 in the mid-1840's and 1850's offered him opportunities to interact with the gentry in Southern Jiangsu, including Feng Guifen. Feng and Wu began their friendship in 1850 because of their common interest in the local economy. Wu was not only a pragmatic and uncorrupted official, he was also an expert in ancient inscription appreciation and valuation with a rich private collection, which gained him a reputation for being erudite, elegant and lofty. Wu Yun's connection with the gentry from Southern Jiangsu was consolidated through the marriages of his offspring.

³⁴⁵ Taiping Tianguo lishi bowuguan, *Wu Xu dang'an xuanbian*, "preface", 3:138, 5:130, 226, 6:188, 215, 227-35; Li Hongzhang, *Li Wenzhong gong pengliao hangao* (JDSK), 1:8b, 9b.

³⁴⁶ Taiping Tianguo shiliao bowuguan, *Taiping Tianguo shiliao congkan jianji*, 2:209.

As the Prefect of Suzhou, Wu Yun was sent by the Governor of Jiangsu, Xu Youren, to Shanghai to request foreign reinforcements in the fourth month of 1860, a week before the fall of Suzhou. As a result, some mistakenly believed he had abandoned his position, and he was dismissed. Wu Xu invited Wu Yun to Shanghai in the winter of 1860 and entrusted him with local affairs, including *lijin* and regional security. Wu cooperated closely with gentry from Southern Jiangsu.³⁴⁷

Gu Wenbin 顧文彬 (1811-1889) was a close friend of Feng's. He served in Hubei 湖北 as Hanyang Prefecture Magistrate (*Hanyang fu zhifu* 漢陽府知府) in 1856 and later as Salt Control Circuit in Fujian (*Fujian yanfadao* 福建鹽法道). He left his office in 1861 because of his father's death and was active in local affairs in the 1860's.³⁴⁸

Pan Zengwei 潘曾瑋 (1818-1885) came from one of the most influential families in Suzhou, and had close contact with the local gentry and officials in the court.³⁴⁹

4.1.2 Unsuccessful Foreign Aid Plan

In the fourth month of 1860, the Qing confronted both domestic rebellion and foreign military threats. The Taiping defeated the Qing troops and marched southwards to Jiangnan.³⁵⁰ At the same time, over one hundred British and French

³⁴⁷ Miao Quansun, "Xu beizhuan ji," 38:24b-27a. Wu Yun, *Liangleixuan chidu*, 12:6a-11b; Feng Guifen, *Xianzhitang ji, Wu xu* 吳序, 1:17.

³⁴⁸ *Ibid.*, 2:22a; Min Erchang, "Beizhuan ji bu," 17:19a-21a.

³⁴⁹ See Chapter 2.

³⁵⁰ The Taiping built the Taiping Heavenly Kingdom and established the capital in Nanjing in the spring of 1853. Nanjing was immediately besieged by the Headquarters of Jiangnan, commanded by Xiang Rong 向榮. Xiang Rong's troops were defeated in the fifth month of 1856. The Qing rebuilt the Headquarters of Jiangnan in the second month of 1858 to besiege Nanjing again. The Taiping succeeded in defeating it once more on the sixteenth day of the intercalary third month in 1860. After the fall of Nanjing, Hechun 和春, the General of the Headquarters of Jiangnan, retreated southward to Danyang, Changzhou, then Hushuguan 澱墅關, and eventually committed suicide. The army led by Hechun disbanded after the general's death. The Taiping captured Suzhou on the thirteenth day of the

warships were gathered in Shanghai, ready to enter Tianjin 天津 and Beijing in an attempt to enforce the ratification of the treaty of 1858 at Peking (*Beijing tiaoyue* 北京條約). The threat of military force was deemed necessary, because the Chinese central government was not willing negotiate peace with western powers.³⁵¹ Some influential gentry members in Suzhou, such as Han Chong 韓崇, Peng Yunkuo 彭蘊栝, Wang Zao 汪藻, and Pan Yifeng 潘儀鳳, presented a joint-petition to the Governor of Jiangsu, Xu Youren 徐有珩, requesting foreign military reinforcements. Feng did not participate in the petition, because he had withdrawn from local affairs and lived in seclusion on Chong Mountain. Xu Youren ordered the Circuit Intendant of Susongtai, Wu Xu, to negotiate foreign military aid and sent the Suzhou Prefect, Wu Yun, to Shanghai to deal with negotiations there. In the opinion of the local officials and gentry, the ideal solution to the crisis in Northern China and Jiangnan was to reach a peace settlement with the British and French immediately and then persuade them to use their military forces to protect Jiangnan against the Taiping.³⁵² Peace negotiations broke down, however, because those who favoured war dominated the court and refused all terms proposed by the British and French. The British-French allied forces soon occupied Tianjin and Dagu 大沽 to force the central government to negotiate.³⁵³

Although official military cooperation with the foreigners had not been established, Songjiang and Shanghai were protected by unofficial foreign reinforcements in 1860. After capturing the counties to the northwest of Shanghai, such as Suzhou, Yixing 宜興, Wujiang 吳江, Kunshan 崑山 and Taicang, in the fourth month of 1860, the Taiping marched southwards and occupied Qingpu, Songjiang and Louxian 婁縣 within the next month.³⁵⁴ An American military officer named Frederick Townsend Ward 華爾 was introduced to Wu Xu. Wu entrusted him to organize a troop made up

fourth month. Xu Youren committed suicide. Jian Youwen, *Taiping Tianguo quanshi*, 480-500, 1249-50, 1303-13, 1719-54.

³⁵¹ Xiao Yishan, *Qingdai tongshi, xia*, 493-94.

³⁵² Taiping Tianguo shiliao bowuguan, *Taiping Tianguo shiliao congkan jianji*, 6: 160.

³⁵³ *Ibid.*, 6:161-65.

³⁵⁴ Feng Guifen, *Xianzhitang ji*, 4:22.

of foreign mercenaries. Ward recovered Songjiang at the end of the fifth month of 1860. The troop became an important defence force in Songjiang and the predecessor of the Ever-Victorious Army (*changsheng jun* 常勝軍).³⁵⁵ At the end of the sixth month of 1860, the Taiping were about to attack Shanghai. The British and French built a local defence troop of a thousand soldiers by rallying the soldiers from the British-French allied force in Tianjin and the bailiff runners from Yihe Firm (*Yihe yanghang* 怡和洋行), the largest foreign firm in Shanghai. The Taiping defeated the Qing army, but were repelled by the foreign defence forces.³⁵⁶

When the Taiping endangered Shanghai, hostility between China and the French and British allies escalated. Peace negotiations did not move smoothly. Twenty-six Britons and thirteen French, including the British negotiators, were seized and tortured under orders from the emperor. This spurred the Allies to fight, and the emperor fled to Rehe 熱河 in the eighth month of 1860. The Allies entered Beijing at the end of the month and burned Yuanming Garden (*Yuanming yuan* 圓明園). Shortly after, in the ninth month of 1860, China signed the Convention of Peking with Britain and France. A treaty with Russia followed in the tenth month as Russia claimed that it had acted as mediator between China and the Allies.³⁵⁷

After signing the treaties, the Russians, and later the French, offered to help China train their army and suppress rebellion. Although the central government refused the offer,³⁵⁸ the officials and gentry in Jiangnan responded positively.³⁵⁹ Feng Guifen did not participate in the joint-petition requesting Western reinforcement in the fourth

³⁵⁵ Ward built the General Bureau of Assisting Defence (*xiefang zongju* 協防總局) in Songjiang and trained his own troop in 1861. After resisting a strong Taiping attack in the first month of 1862, Ward's army was bestowed with the title of the Ever-Victorious Army, and expanded in scale to four to five thousand soldiers. *Ibid.*, 4:22b-23a, 44; Taiping Tianguo lishi bowuguan, *Wu Xu dang'an xuanbian*, 2:99, 107; Jingwu and Zhongding, *Wu Xu dang'an zhong de Taiping Tianguo shiliao xuanji* (Beijing: Sanlian shudian, 1958), 125-27.

³⁵⁶ Jian Youwen, *Taiping Tianguo quanshi*, 1813-20; Feng Guifen, *Xianzhitang ji*, 4: 14.

³⁵⁷ Xiao Yishan, *Qingdai tongshi, xia*, 532-540; Hummel, *Eminent Chinese of the Ch'ing Period: 1644-1912*, 380-81.

³⁵⁸ Wang Erh-min, *Ruoguo de waijiao* (Guilin: Guangxi shifan daxue chubanshe, 2008), 100.

³⁵⁹ Feng Guifen, *Xianzhitang ji*, 10:16a-17b.

month because he no longer lived in Suzhou City. He was nevertheless informed of the military achievements of Ward and his Ever-Victorious Army and that the British-French allied force repelled Taiping's attack on Shanghai in the sixth month of 1860. He advocated accepting military aid from Russian and France.³⁶⁰

Both the Governor of Zhejiang, Wang Youling 王有齡, and the Governor of Jiangsu, Xue Huan 薛煥, presented memorials in the twelfth month of 1860, requesting that China accept military aid from the Russians and French,³⁶¹ but cooperation was not established until the end of 1861.

4.1.3 Request for Reinforcements from Zeng Guofan

Zeng Guofan³⁶² planned to recover Nanjing, the capital of Taiping, through either Southern Jiangsu or Northern Zhejiang. Southern Jiangsu fell to the rebels in the fourth month of 1860, however, eliminating it as an approach option, and Zeng decided to enter Nanjing instead from Anhui 安徽. From his point of view, the priority was to capture the harbour city of Anqing 安慶 in Anhui, which was located on the north side of the Yangtze River and had been under the control of the Taiping for nine years. The Xiang Army (*Xiangjun* 湘軍), under Zeng's command, recovered Anqing in the eighth month of 1861. The Taiping occupied Western Zhejiang and then besieged Hangzhou at the end of the ninth month. Shanghai was in danger; the British-French force of 1000 soldiers and Ward's troop of 1000 mercenaries were too small to properly defend the city, and the local militia were weak.³⁶³

³⁶⁰ Ibid.

³⁶¹ Jingwu and Zhongding, *Wu Xu dang'an zhong de Taiping Tianguo shiliao xuanji*, 46-49.

³⁶² Zeng Guofan (1811-1872), was a native of Xiangxiang 湘鄉, Hunan. He became a Metropolitan Graduate in 1838 and served in Beijing during the 1840's. He was ordered by the emperor to recruit and train the Xiang Army in 1853. Zeng and the Xiang Army made great contributions to suppressing the Taiping Rebellion in 1853-64. Hummel, *Eminent Chinese of the Ch'ing Period*, 751-53.

³⁶³ Jian Youwen, *Taiping Tianguo quanshi*, 1831-32, 1879-94, 1909-43; Feng Guifen, *Xianzhitang ji*, 4:15.

The Gentry from Southern Jiangsu considered how to protect Shanghai and recover their hometown. In the ninth month of 1861, Gu Wenbin left his position as Salt Control Circuit for Shanghai because of the death of his father. Gu met Feng Guifen in Shanghai and suggested they request reinforcements from Zeng to recover Jiangnan, Gu already having witnessed the efficiency of Zeng's troops.³⁶⁴ Feng Guifen and Pang Zhonglu 龐鐘璐, the Grand Minister of Militia (*tuanlian dachen* 團練大臣), both agreed and decided to rent steam ships from the British to carry Zeng's troops from Anqing to Shanghai along the Yangtze River.³⁶⁵

After Pang Zhonglu gave his approval, the plan was set in motion, but Feng and his friends confronted several problems: (1) funding and official permission was required from the Governor of Jiangsu, Xue Huan, who was responsible for providing Zeng Guofan with the necessary financial resources for a military operation; (2) the British in Shanghai had proclaimed their neutrality, ostensibly remaining outside of the conflict between the Qing and the Taiping, making it unlikely that they would rent out their steam ships; and (3) the risk incurred by Zeng's troops in traveling from Anhui to Shanghai through Taiping-controlled regions.³⁶⁶

As an influential figure and financial controller in Shanghai, Wu Xu helped solve the first problem and promised to secure funds immediately. He visited Xue Huan personally and eventually gained permission for the operation. The next step was to send Zeng Guofan a letter requesting reinforcements. Feng Guifen insisted that the letter should be handed to Zeng personally by a messenger, who was instructed to appeal to Zeng Guofan's emotions by following the story of Shen Baoxu 申包胥 in the Confucian Classic *Zuozhuan* 左傳.³⁶⁷ Qian Dingming 錢鼎銘, a gentry member from Taichang in Jiangsu, was chosen to play the role of Shen Baoxu.³⁶⁸

³⁶⁴ Ibid., 4:15a-16b; Shanghai renmin chubanshe, *Qingdai riji huichao* (Shanghai: Shanghai renmin chubanshe, 1982), 290.

³⁶⁵ Feng Guifen, *Xianzhitang ji*, 4:15a-16b.

³⁶⁶ Ibid., 4:16a.

³⁶⁷ According to *Zuozhuan*, Shen Baoxu, a messenger from the state of Chu 楚, visited Duck Ai 哀公 in the state of Qin 秦 for reinforcements when Chu was endangered by the state of Wu 吳. He

Feng composed the letter. It began with the pains the people in southern Jiangsu had suffered and the financial importance of the region. Feng then demonstrated the military and financial advantages of Jiangsu, chief among them, three strategically important cities which could function as military bases given the proper support and resources. In the north, Zhenjiang was stationed with the troops of the Qing but military funding was inadequate. In the southeast, Hangzhou was protected by weak Qing troops who also suffered from deficient funding. In the east, Shanghai, at present sheltering merchants and refugees from Jiangsu and Zhejiang, was able to offer plenty of funds, but the defence forces there were weak. These three bases, Feng warned, could be occupied by the Taiping anytime.

Feng offered Zeng two possible ways to recover Nanjing. One was to reinforce Shanghai, releasing its financial resources in order to take advantage of the three bases nearby and besiege the Yangtze River Delta so as to occupy the region southeast of Nanjing. At the same time, troops could be sent through Anqing to recapture Nanjing. The Taiping would then be surrounded and defeated. Another possibility, which Zeng had planned, was to march directly from Anqing to Nanjing. In this scenario, the Taiping would flee southwards to the Yangtze River Delta, and the three bases would collapse. Feng's solution was clearly superior to Zeng's original plan. In the letter, Feng also promised that if Zeng reinforced Shanghai, the Administration Commissioner of Jiangsu, Wu Xu, would raise the necessary military funds. Feng concluded the letter with the story of Shen Baoxu and Duke Ai to add an emotional appeal to the strategic rationale.³⁶⁹

Eight local officials and gentry members, including Pang Zhonglu, Gu Wenbin and Pan Zengwei, had their names listed in the letter. Feng's name was not listed as he had not interfered in local affairs for years. Qian visited Zeng Guofan in Anqing and handed him the letter on the fifteenth day of the tenth month of 1861. When Zeng hesitated after reading the letter, Qian spoke of the weak defences in Shanghai in

managed to gain the sympathy of Duck Ai by crying outdoors for seven days without eating or sleeping and finally saved Chu.

³⁶⁸ *Ibid.*, 4: 16b-17a.

³⁶⁹ *Ibid.*, 5:3a-6b.

great detail and cried sadly. Although it was unconventional and risky to land in Shanghai using ships rented from the British and traveling along the Yangtze River through provinces occupied by the Taiping, Zeng was moved and promised aid. Zeng informed the gentry that he would dispatch ten thousand soldiers to Shanghai, led by Li Hongzhang and Cheng Xueqi 程學啟.³⁷⁰

Wu Xu began to raise funds with the help of the local gentry and rented steam ships from the British consul Sir Walter Henry Medhurst. The efforts of Ying Baoshi and the foundation of the Sino-Foreign United Defence in the twelfth month in 1861 smoothed the way to convincing the British to rent their steam ships to Wu Xu for the operation. Wu Xu covered the rent through a loan from foreign merchants. Xue Huan suddenly changed his mind, however, and requested, through Wu Xu and the local gentry, that Zeng Guofan have the troops march to Shanghai over land instead of by sea via steam ship because of the high rent. This suggestion was untenable because it was impossible for the troops to march from Anhui to Shanghai rapidly with the surrounding regions of Jiangxi, Zhejiang and Jiangsu all occupied by the Taiping.³⁷¹ Pan Zengwei travelled to Beijing in the second month of 1862 to gain support from the court for the original plan to send the troops by ship.³⁷² Gu Wenbing adhered to the plan and persuaded Xue with the cooperation of Wu Xu, Ying Baoshi and Wu Yun. Finally, in the third month of 1862, Li Hongzhang and his Huai Army arrived in Shanghai.³⁷³

As Zeng Guofan commented in 1863, Feng had predicted the situation in Southeast China and had the foresight to send the letter requesting reinforcements. The plan advanced the recovery of Southern Jiangsu.³⁷⁴ Without it, the Xiang Army would have marched to Nanjing from Anqing, and Jiangnan would likely had to have been recovered after the recapture of Nanjing.³⁷⁵

³⁷⁰ Ibid., 4:17a.

³⁷¹ Jian Youwen, *Taiping Tianguo quanshi*, 2006.

³⁷² Pan Zengwei met with officials of the court to gain their support for Zeng's reinforcements and for the foreign military cooperation. Pan Zengwei, *Youxian nianpu* (NPCK), 20.

³⁷³ Feng Guifen, *Xianzhitang ji*, 4:15a-18a.

³⁷⁴ Ibid., 4:18a.

³⁷⁵ Jian Youwen, *Taiping Tianguo quanshi*, 2135-65.

4.1.4 Sino-Foreign United Defence Office

While the local gentry were planning their request to Zeng Guofan for reinforcements, the situation in Jiangnan worsened. The Taiping captured the counties of Fenghua 奉化, Taizhou 台州, Cixi 慈溪 and Ningbo 寧波 in eastern Zhejiang and then marched westwards, occupying the capital city of Hangzhou in the tenth and eleventh month of 1860.³⁷⁶

Influential gentry members and wealthy businessmen from Jiangsu and Zhejiang gathered in Shanghai for refuge, and, in the eleventh month of 1861, Shanghai became the only island in the ocean of the rebellion in the lower Yangtze reaches. Zeng Guofan's reinforcements would not arrive until spring of the next year. The gentry in Jiangsu and Zhejiang attempted once more to request foreign military cooperation to protect Shanghai. The plan required support from three parties: the influential local gentry, provincial officials and the French and British consuls. A joint petition by the influential local gentry and officials needed to be conveyed to the throne by the Governor of Jiangsu, Xue Huan. The gentry were responsible for negotiating with the French and British, but not all members of the gentry were convinced of the plan. Xue Huan and some others did not respond well to the proposal; the method was so unconventional that no one was willing to shoulder the responsibility.³⁷⁷

Pan Zengwei visited local gentry members for support. Pang Zhonglu refused to have his name listed in the petition under the pretext that it had nothing to do with the militia and was therefore not his concern. Pang appeared to be too proud to accept any foreign aid, but, in reality, was afraid of taking responsibility should the plan fail. He asked Pan to make a promise; if the plan functioned well, the planners would enjoy local safety. If not, Pang would impeach them. Pan Zengwei visited Feng Guifen for advice, and Feng suggested Pan make the requested promise. Pang claimed his agreement.³⁷⁸

³⁷⁶ Ibid., 1937-43, 1948-50.

³⁷⁷ Feng Guifen, *Xianzhitang ji*, 4:19a-21a.

³⁷⁸ Ibid.

Wu Yun, Peng Zengwei, Gu Wenbin and Ying Baoshi then discussed the plan with Xue Huan, the Governor of Jiangsu, who was responsible for reporting the plan to the court. Xue also would not take responsibility for it and said he would submit the plan to the throne as a petition from the gentry in Jiangsu and Zhejiang rather than his own.³⁷⁹

The attitude of the British and the French was also unclear in the spring of that year. The British still appeared somewhat hostile even after signing the Convention of Beijing,³⁸⁰ but were nevertheless willing to negotiate military cooperation.³⁸¹ Wu Xu was the chief negotiator and worked with Wu Yun, Peng Zengwei, Gu Wenbin, Ying Baoshi and the British councillor Harry Smith Parkes to reach an agreement.³⁸² Xue refused to submit to the agreement and petition to the throne and questioned why the names of influential gentry such as Feng Guifen and Pan Zunqi 潘遵祁 were not listed. Pan Zengwei turned to Feng for help.³⁸³

Feng persuaded two more influential gentry members, Wen Baoshen 溫葆深 and Yin Zhaoyong 殷兆鏞, to have their names listed in the petition. Wen Baoshen, the Aide in Court of the Imperial Clan (*zongrenfu fucheng* 宗人府府丞), lived in Pudong 浦東, two hundred *li* away. Wen had once served as the Dean of Zhengyi Academy (*Zhengyi shuyuan* 正誼書院) and was the mentor of Feng's son Feng Fangji 馮芳緝.³⁸⁴ Feng visited him personally and Wen agreed to support the plan. Yin Zhaoyong, the Supervisor of the Household, was strongly against foreign aid. Because of his mother's death, Yin had left his position in Beijing and lived in Shanghai. Feng visited Yin in the eleventh month of 1861, and Yin showed him a

³⁷⁹ *Ibid.*, 4:19b.

³⁸⁰ Taiping Tianguo lishi bowuguan, *Wu Xu dang'an xuanbian*, 2:42.

³⁸¹ For more on British interest in the negotiation, see Wang Erh-min, "China's Use of Foreign Military Assistance in the Lower Yangzi Valley, 1860-1864," *Zhongyang yanjiuyuan jinshisuo yanjiu jikan* 2 (1971): 563-64.

³⁸² Wu Yun, *Liangleixuan chidu*, 12:8, 31b-32a; Taiping Tianguo shiliao bowuguan, *Taiping Tianguo shiliao congkan jianji*, 6: 169-70.

³⁸³ Feng Guifen, *Xianzhitang ji*, 4:19b-20a.

³⁸⁴ Gu Tinglong, *Qingdai zhujuan jicheng*, 27:3b.

memorial written in the summer of that year, advising that the Chinese fight against the British and French and kill the British councillor Harry Smith Parkes. Feng said that past opinions did not matter because the situation had changed. Feng also told Yin that Wen Baoshen had agreed to have his name listed. Yin was eventually persuaded.³⁸⁵

In total, more than ten supporters of the plan had been found, and Pan Zunqi visited Xue Huan personally, telling him that, while he would not interfere local affairs because of health problems, he agreed with the petition. Xue presented the petition to the throne.³⁸⁶ The names of the local gentry and officials listed in the petitions were as follows: Wen Baoshen, Yin Zhaoyong, Gu Wenbin, Pan Zengwei, Xu Shenxi 徐申錫, Jin Rixiu 金日修, the Expectant Appointee of Prefect Wu Yun, and the Expectant Appointee of the Prefect of Zhili Ying Baoshi. Pang Zhonglu, Pan Zunqi and Feng Guifen proclaimed their agreement with the petition without having their names listed.³⁸⁷ Feng explained that his and Pan Zunqi's names were not listed because they had not been involved in public affairs for a long time due health problems.³⁸⁸

In accordance with the agreement with the British and the French, the Sino-foreign United Defence Office (*Zhongwai huifang gongsuo* 中外會防公所), later known as the United Defence Bureau (*huifangju* 會防局), was established in Shanghai at the beginning of 1862. Local gentry members were responsible for its management, and the functions of the office included raising military funds, collecting information, purchasing munitions and renting ships to transport weapons.³⁸⁹

Beginning in the eleventh month of 1861, the Taiping besieged Shanghai and almost cut off the food supply. When the Taiping started a new round of attacks in the outskirts of Shanghai in the first month of 1862, the British-French allied forces and

³⁸⁵ Yin Zhaoyong, *Yin Pujing shilang ziding nianpu*, 42a; Feng Guifen, *Xianzhitang ji*, 4:20a.

³⁸⁶ *Ibid.*, 4:19b-21a.

³⁸⁷ Taiping Tianguo shiliao bowuguan, *Taiping Tianguo shiliao congkan jianji*, 6:166-67.

³⁸⁸ Feng was under investigation in 1857, and then he left the realm of public affairs. See chapter three.

³⁸⁹ Taiping Tianguo shiliao bowuguan, *Taiping Tianguo shiliao congkan jianji*, 6:169-70.

Ward's troops fought back. This military action saved Shanghai and provided Li Hongzhang's troops with a safe area to land in in 1863. The local gentry were able to rent foreign ships to carry Li's troops as a result of the cooperation between the local gentry, officials and the British and French.³⁹⁰

4.2 Efforts on Tax Rationalization in 1862-65

The tax rationalization program in Southern Jiangsu was carried out between 1862 and 1865. It can be divided into two main stages. In the first stage (the end of 1862 to the sixth month of 1863), the local gentry and officials cooperated to request a statutory grain tribute tax reduction. The petition was approved by the central government, but the tax quota after the reduction was still too high to afford. In the second stage (from the six month of 1863 to the ninth month of 1865), Feng came into conflict with the Administration Commissioner of Jiangsu, Liu Xungao 劉郇膏, because Feng attempted to expand on tax rationalization and build a fair grain tribute tax system in Southern Jiangsu. Liu's main concern, on the other hand, was collecting sufficient military funds rather than the fairness of the land tax system. Feng attempted to rationalize the grain tribute tax system in Southern Jiangsu in three key ways: (1) reducing the statutory grain tribute tax; (2) reducing illegal surcharges and equalizing the tax rate among all taxpayers; and (3) carrying out a survey plan because all the land tax archives were destroyed during the rebellion period.

4.2.1 Tax Reduction Plan 1863-65

Feng served as Li Hongzhang's private secretary in the fifth month of 1862, while he looked for a chance to rationalize the grain tribute tax collection system in Southern

³⁹⁰ Jian Youwen, *Taiping Tianguo quanshi*, 1979-86; Wu Yun, *Liangleixuan chidu*, 12:5, 11a; Feng Guifen, *Xianzhitang ji*, 4:17a.

Jiangsu.³⁹¹ The high statutory grain tribute tax quota in Jiangnan had led to strong tension between the central government and the local people. The local economy continually declined after the 1830's and broke down entirely in 1860 due to the Taiping occupation. Local gentry and officials raised the issue of tax reduction to help rebuild the balance between state revenue and the local economy. The tax reduction planning process lasted from the end of 1862 to mid-1865. During the military phase of 1862-63, the local gentry and official groups cooperated and gained the court's approval to reduce the statutory grain tribute tax. After 1863, Liu Xungao, the Administration Commissioner of Jiangsu increasingly dominated in tax affairs. As a result, Feng could no longer directly interfere in matters of taxation.

4.2.1.1 Tax Equalization and Tax Reduction

The land tax rationalization plan carried out by Luo Bingzhang in Hunan in 1855 and by Hu Linyi 胡林翼 in Hubei in 1857 was similar to Feng's previous land tax practice under the support of the Governor of Jiangsu Xu Naizhao 許乃釗 in 1853, which was initiated by the Suzhou Prefect Gui Danmeng 桂丹盟 in 1846. Feng referred to it as "land tax equalization" (*junfu* 均賦)³⁹², and it was also called "illegal surcharges reduction" (*jian fushou* 減浮收, *fushou* literally meaning excessive surcharges). It aimed at raising funds for the state and lowering the commoners' tax burden by equalizing tax rates among all taxpayers and banning illegal surcharges and malpractices in the tax collection process. It could be carried out within the jurisdiction of provincial administrative power.

To distinguish it from "land tax equalization", Feng referred to the plan for the statutory grain tribute tax reduction in the 1860's as "land tax reduction" (*jianfu* 減賦)³⁹³, which was also called "excessive land tax reduction" (*jian fufu* 減浮賦 or *jian*

³⁹¹ Feng Guifen, *Xianzhitang ji*, 5:29a-30a. Zeng Guofan invited Feng to serve as his private secretary in Anqing after reading the letter written by Feng. Feng declined the invitation, but chose to serve as Li Hongzhang's secretary, because he hoped Li would support his tax rationalization plan.

³⁹² For "land tax equalization", see *Ibid.*, 1:11b, 5:29b, 38a, 43b, 9:19a, 21a, 23a, 25a, 27a, 10:1a; Feng Guifen, *Xianzhitang waiji*, *juan 2*, *Guichou junfu ji*.

³⁹³ For "land tax reduction", see Feng Guifen, *Xianzhitang ji*, 4:6a, 5: 7a, 10a, 9:11a, 12:13a.

fuliang 減浮糧, *fu* 浮 meaning excessive). *Fushou* (浮收, illegal surcharges) originated from corruption in the tax collection and transport process, while *fufu* (浮賦 the excessive statutory land tax), which was rooted in the state's tax policy, was high but legal.³⁹⁴ The high statutory grain tribute tax quota in Jiangnan had been a concern since the early Qing. Regional officials in Jiangnan raised petitions on statutory tax quota reduction several times in the second half of the seventeenth century, but none of them were approved by the court. The issue of reducing the statutory tax quota was not mentioned again until 1856.³⁹⁵

When serving in Jiangyin 江陰 in 1856, Feng Guifen's friend Wu Yun presented a proposal to the Governor-general of Liangjiang 兩江, He Guiqing 何桂清, suggesting that he petition the throne for statutory grain tribute tax reduction. He presented a memorial in the ninth month of 1856, requesting land tax reduction (*jianmian qianliang* 減免錢糧) and became the first official to petition for statutory grain tribute tax quota reduction in the nineteenth century.³⁹⁶ The court did not approve He's petition, but the issue was raised again when Jiangnan was occupied by the Taiping.

4.2.1.2 Initiating the Tax Reduction Plan

As the key figure in the early stage of the grain tribute tax reduction planning, Wu Yun's contribution was underestimated by historians.³⁹⁷ He proposed tax reduction in 1856 and initiated the plan again in 1862 by gaining the support of the Governor of Jiangsu, Li Hongzhang, and the Grain Tax Circuit, Guo Songtao 郭嵩燾. Wu was

³⁹⁴ For "excessive land tax", see Li Hongzhang, *Li Wenzhong gong zougao* (GDSK), 3:61. For the difference between *fushou* and *fufu*, see Xia Nai, "Taiping Tianguo qianhou changjiang gesheng zhi tianfu wenti", *Qinghua xuebao* 10, no. 2 (1935): 416-17.

³⁹⁵ Wu Yun, *Liangleixuan chidu*, 5:12b-14b.

³⁹⁶ *Ibid.*, 5:13a-14b; Feng Guifen, *Xianzhitang ji*, *Wuxu* 吳序, 2; Pan Guoqi, "Taiping Tianguo houqi Qingzhengfu de jianfu zhengce," *Caijing luncong*, no. 1 (2006), 99, note 4.

³⁹⁷ Miao Quansun, "Xu beizhuan ji," 18:18, 38:26a. Feng Guifen was usually considered the key figure of tax reduction, while Wu's contribution was mentioned in a modest way.

the only one who saw the Taiping occupation as a golden chance for tax reduction. Without Wu's effort, the court would not have accepted the tax reduction petition.

With the intention of resuming taxation in the newly recaptured Songjiang Prefecture at the end of 1862, the Governor of Jiangsu, Li Hongzhang, consulted on the land tax issue with local officials, including the former Suzhou Prefect, Wu Yun, and the Acting Prefect in Songjiang, Fang Chuanshu 方傳書. Both Wu and Fang suggested petitioning the central government for statutory grain tribute tax reduction.³⁹⁸

Wu Yun explained the necessity of tax reduction to Li Hongzhang and stressed that the Taiping occupation had given them an excellent opportunity to negotiate with the court. Appealing to regional tax equality, Wu Yun argued that the tax quota in Susongtai (made up of Suzhou, Songjiang and Taicang, the area that bore the heaviest tax burden in Southern Jiangsu) should be reduced by two thirds. The grain tribute tax rates in Susongtai were three times as high as those in Changzhou, four to five times those in Zhenjiang and over ten times those in the area to the north of the Yangtze River. The tax burden in Susongtai should be lowered to the level of Changzhou, Wu argued, if not so low as that in Zhenjiang or the area to the north of the Yangtze River. As Susongtai was contiguous to Changzhou and shared similar geographical conditions, tax rates in Changzhou should serve as a guide to appropriate tax rates in Susongtai.³⁹⁹

Wu believed they should submit the memorial on tax reduction as soon as possible and improve details after the court's approval. Although the full tax quota had not been collected since the 1830's,⁴⁰⁰ the central government had always relied on the grain tribute taxation from Jiangnan and expected the full quota in the future. The Taiping's occupation changed the situation. After the fall of Suzhou and neighbouring areas in the fourth month of 1860, land tax was collected in only a few counties in the winter of 1860 - Chuansha 川沙, Fengxian 奉賢 and Nanhui 南匯 in

³⁹⁸ Wu Yun, *Liangleixuan chidu*, 1:10; Liu Xungao and Guo Boyin, *Jiangsu sheng jianfu quan'an*, Liu Xungao, and Guo Boyin, eds., *Jiangsu sheng jianfu quan'an* (1866), 5:24a-32a, 3:1a-2a.

³⁹⁹ Wu Yun, *Liangleixuan chidu*, 1:10b, 14; Feng Guifen, *Xianzhitang ji*, 4:7.

⁴⁰⁰ *Ibid.*, 3:15a-16a, 9:3b-4a.

Songjiang Prefecture. Taxation was then totally interrupted in Southern Jiangsu in 1861 and 1862.⁴⁰¹

From Wu Yun's point of view, the Taiping's temporary occupation gave him grounds for negotiation with the court on tax reduction. Wu believed that it would be much more likely that the central government would accept the demand once it had lost financial control of Southern Jiangsu, rather than after the recapture of the area, just as it was more likely for a landlord to agree to a rent reduction when he could not collect any rent at all. After recapture, the central government would expect full quota again as it had done before 1860. On the other hand, Wu suggested, tax reduction would be the best way to gain the people's loyalty and call them back to farm, as they had abandoned the land to escape the war, and even considered whether they should join the Taiping for survival. Farmers and peasants could maintain their existence and remain loyal to the Qing if taxes were reduced to an affordable level. Furthermore, in Wu's opinion, large households would benefit from tax reduction and would not obstruct the plan. Li Hongzhang was persuaded and decided to carry out tax reduction in Songjiang immediately. Zeng Guofan, the Governor-general of Liangjiang also supported the plan. Feng Guifen, then acting as Li Hongzhang's private secretary, was entrusted to draft the memorial for tax reduction. Feng moved to Li's office in the eleventh of 1862 to plan the details.⁴⁰²

Wu Yun won the support of the Grain Tax Circuit of Susong, Guo Songtao, in 1863. Guo Songtao was considering raising funds by levying land tax on sandbar land (*shatian* 沙田). Through the introduction of Pan Zengwei, Guo visited Wu Yun in Shanghai in the second month of 1863 to consult him on the sandbar tax issue, as Wu had the relevant experience from 1856. Wu told Guo that the attempt to levy land tax on sandbar land in 1856 was a failure, as the administrative expenditure had outstripped the tax revenue. Wu believed that it was even more unfeasible during the war, because sandbar land was either in or adjacent to the area controlled by the Taiping, and was either abandoned or farmed by destitute people. Tax collection

⁴⁰¹ Ni Yuping, *Qingdai caoliang haiyun yu shehui bianqian*, 176-77.

⁴⁰² Wu Yun, *Liangleixuan chidu*, 1:11a, 1:14b, 5:14b-16a; Feng Guifen, *Xianzhitang ji*, 4:8b; Guo Songtao, *Guo Songtao riji* (Changsha: Hunan renmin chubanshe, 1981), 2:77.

would be inconvenient and probably provoke violent resistance. Wu suggested that it was the responsibility of the Grain Tax Circuit to reduce the grain tribute tax quota to improve the economy in Southern Jiangsu and told Guo of his tax reduction plan in 1856. Guo was persuaded. A few days later, Pan Zengwei wrote to Wu, requesting a copy his tax reduction proposal. Wu replied that the original had been lost, but sent him a summary. Pan Zengwei and Guo Songtao read the summary and showed it to colleagues in Li Hongzhang's private secretariat. Li also saw Wu's summary and confirmed his resolution to carry out the tax reduction plan.⁴⁰³ The tax reduction program started, therefore, with the cooperation of the gentry and official groups, though disputes also occurred between and inside these groups.

4.2.1.3 The Gentry Group

The local gentry group, who spoke for local interests, included Feng Guifen, Wu Yun, the Pans and Yin Zhaoyong 殷兆鏞. They cooperated closely during the military phase of 1862-63. After 1864, the group left Shanghai, but the networks still functioned.⁴⁰⁴

Feng Guifen served at Li Hongzhang's private secretariat and acted as a bridge between the local gentry and officials in 1862-63 as he was respected by all for his knowledge in the fields of local economy and administration, foreign relationships and Chinese traditional scholarship. Although Wu Yun held an official position, he stood on the side of local gentry, because he was a native of Northern Jiangsu. His hometown also suffered from the high land tax burden.⁴⁰⁵ The Pans were a central hub between the court and Southern Jiangsu. Pan Zengwei was well connected with the local gentry and provincial officials, as most of them had been examinees of his father Pan Shi'en.⁴⁰⁶ The Pans were closely connected to officials in Beijing; Pan

⁴⁰³ Feng Guifen, *Xianzhitang ji*, 4:7a; Wu Yun, *Liangleixuan chidu*, 5:12a-19a.

⁴⁰⁴ Feng Guifen, *Xianzhitang ji*, 4:6a-7b; Wu Yun, *Liangleixuan chidu*, 5:12, 17; Yin Zhaoyong, *Yin Pujing shilang ziding nianpu*, 53b-54b.

⁴⁰⁵ Wu Yun, *Liangleixuan chidu*, 1:9b-14a.

⁴⁰⁶ Feng Guifen and Yin Zhaoyong became Metropolitan Graduates in 1840. The Governor of Jiangsu Li Hongzhang, the Tax Circuit Guo Songtao and the Administration Commissioner of Jiangsu Liu

Zuyin 潘祖荫 served as the Vice Minister of the Court of Judicial Review in Beijing.⁴⁰⁷ Yin Zhaoyong, the Supervisor of the Household (*zhanshifu zhanshi* 詹士府詹士), was devoted solely to local interests. The connections between Feng Guifen, Wu Yun, the Pans and Yin Zhaoyong were reinforced by marriages between various members of the families.⁴⁰⁸

Before initiating their tax reduction plan, Pan Zuyin and Yin Zhaoyong presented memorials from Beijing requesting the lowering of the tax burden in war-torn regions. In the fourth month of 1860, seven days after the fall of Suzhou, Pan Zuyin proposed to the court that the default land tax be exempted and, in the tenth month of 1861, that it be temporarily remitted for several years.⁴⁰⁹ Yin Zhaoyong sent the court a series of suggestions, including tax reduction, in the fifth month of 1862. Yin pointed out that the grain tribute tax quotas in Jiangnan should be reduced, because it had been over thirty years since they had last been fulfilled, and, in the meantime, had been a significant burden on the people and officials of the region.⁴¹⁰

While preparing the tax reduction petition, Wu Yun and Feng Guifen had different opinions on two aspects of the plan. First, they did not agree on the timescale. In Wu's opinion, tax reduction was an urgently needed negotiation with the central government. Essentially, it was a competition of interests between the central government and the local elites and populace. The former, who had the advantage before the rebellion, was at present disadvantaged by the actions of a third party - the Taiping. This military phase was the right time to request that the central government concede some interest. Feng, on the other hand, preferred to take more time to plan carefully and solve the major problems in the grain tribute tax system once and for

Xungao obtained the degree of Metropolitan Graduate in 1847. All of them were examinees of Pan Shi'en. See Zhu Baojiong and Xie Peijin, *Ming Qing jinshi timing beilu suoyin*, 798, 2806, 2807.

⁴⁰⁷ Min Erchang, "Beizhuan ji bu," 4:12b.

⁴⁰⁸ Gu Tinglong, *Qingdai zhujuan jicheng*, 29:400-401, 117:19-20, Yin Zhaoyong, *Yin Pujing shilang ziding nianpu*, 12a.

⁴⁰⁹ Pan Zuyin, *Pan Wenqin gong zoushu* (JDCK), 9-10; Pan Zunian, *Pan Wenqin gong nianpu* (NPCK), 20a, 21a.

⁴¹⁰ Zhao Erxun, *Qingshigao*, 12195-12196; Yin Zhaoyong, *Yin Pujing shilang ziding nianpu*, 40b.

all.⁴¹¹ He wanted tax reduction, but requested other measures, as well: (1) forbidding the levy of illegal surcharges; (2) forbidding the illegal differentiation between large and small households; and (3) consolidating the profuse grain tribute tax rates into five categories, so as to prevent the malpractices of yamen clerks and runners.⁴¹² Feng regarded the memorial as a comprehensive plan to eliminate malpractices, rather than an urgent negotiation with the court.

Second, Wu and Feng disagreed over the scale of their requests. Wu referred to tax rates in Changzhou as a guide to tax reduction in Susongtai, which would mean cutting tax rates in Susongtai by two thirds. It seemed bold to reduce the quota by such a large amount, but Wu was confident that the court would approve the measure. Wu believed that, during the military phase, the reduction rate was a negotiable issue, even if the central government could not accept their first offer. Feng was afraid that the high reduction rate would lead the court to reject the tax reduction plan outright and offer no further chance to negotiate.⁴¹³ Feng believed that a mild petition would be more favorable, more likely to be accepted. He checked the amount of the actually delivered tax over the previous thirty years and recommended a conservative new tax quota of 900,000-1,000,000 *shi* for Southern Jiangsu, which was the amount delivered in 1857 and the maximum in the last decade. Feng attempted to persuade the central government that it would bear no loss and gain some advantages from the tax reduction; it would reduce the quota that had not been filled in thirty years, and it would be a gesture of leniency to gain the people's loyalty.⁴¹⁴ Wu warned that Feng's proposed quota was still too high to afford. He feared that, as a result, the malpractice of reporting fake disasters would be adopted again to fill the default, and the tax reduction plan would be a failure.⁴¹⁵

⁴¹¹ Wu Yun, *Liangleixuan chidu*, 1:15b.

⁴¹² Feng Guifen, *Xianzhitang ji*, 9:1, 4:7b; Li Hongzhang, *Li Wenzhong gong pengliao hangao*, 4:24a; Zeng Guofan, *Zeng Wenzheng gong quanji* (JDCK), *shuzha*, 21:42b.

⁴¹³ Feng Guifen, *Xianzhitang ji*, 4:7.

⁴¹⁴ *Ibid.*, 4:7a, 9:3b-9b.

⁴¹⁵ Wu Yun, *Liangleixuan chidu*, 2:6b.

4.2.1.4 The Official Group

The official group during the military phase of 1862-63 included the Governor-general of Liangjiang, Zeng Guofan, the Governor of Jiangsu, Li Hongzhang, the Grain Tax Circuit of Susong, Guo Songtao, and Liu Xungao,⁴¹⁶ the Acting Surveillance Commissioner and concurrent Administration Commissioner of Jiangsu. The Prefect of Zhenjiang, Jin Yicheng 金以誠, and the Acting Prefect in Songjiang, Fang Chuanshu, were also involved in tax reduction in 1863. Zeng Guofan dominated the group. Guo Songtao supported the gentry group, while Liu Xungao had different considerations. Before the end of 1863, the gentry and official groups were equally powerful, balanced under the mediation of Li Hongzhang and Pan Zengwei. The balance then shifted towards the official group by the exit of Guo Songtao in the fifth month of 1863⁴¹⁷ and the promotion of Liu Xungao in the tenth month of 1863. Li Hongzhang promoted Liu to Acting Administration Commissioner of Jiangsu and entrusted him with land tax affairs, but Liu was not as willing as Li to share administrative power with the local gentry.⁴¹⁸ The relationship between the officials and the local gentry disintegrated in the fifth month of 1865,

⁴¹⁶ Liu Xungao (1821-1867) was born in Taikang 太康, Henan 河南. As a Metropolitan Graduate of 1847, he was Li Hongzhang's 'graduate of the same year'. Liu served as the magistrate of Louxian, Jiading and Shanghai in 1858-61 and was promoted to Coastal Defense Vice Prefect in the winter of 1861 because he had protected Shanghai with the militia against the Taiping's attack. Liu was the only official in Southern Jiangsu trusted by Li Hongzhang when Li arrived in Shanghai in the third month of 1862. Li believed that most of the officials in Jiangsu were Wu Xu's lackeys, corrupt and greedy, but Liu was an exception. In Li's opinion, compared with other talented officials, Liu was less capable, but upright, uncomplicated and reliable. He promoted Liu to Acting Surveillance Commissioner of Jiangsu in the fourth month in 1861, and to the current post of Acting Administration Commissioner of Jiangsu in the tenth month to replace Wu Xu. See Zhao Erxun, *Qingshigao*, 12351; Li Hongzhang, *Li Wenzhong gong pengliao hangao*, 1:9b, 14a, 16b, 20a, 21a, 23b, 2:31a, 3:22b.

⁴¹⁷ Guo Songtao, *Guo Songtao riji*, 2: 109.

⁴¹⁸ Li Hongzhang left Shanghai to investigate and recover the areas of Wujiang, Suzhou, Kunshan, Changshu and Jiangyin in the seventh month of 1862. Liu Xungao dealt with routine matters in the office of the Governor of Jiangsu on behalf of Li during his absence. As the grain tribute tax collection would be collected in the winter of 1863, Li entrusted Liu to manage land tax affairs and requested that the court appoint Liu as Acting Administration Commissioner of Jiangsu. See Li Hongzhang, *Li Wenzhong gong zougao*, 4:24.

when Yin Zhaoyong presented a memorial to impeach Li Hongzhang, accusing him of levying high *lijin*.⁴¹⁹

Feng's idea of setting reduction rates in line with the maximum delivered in the last decade was supported in the bureaucratic circle. The Prefect of Zhenjiang, Jin Yicheng, re-presented a report to Li on tax reduction in the third month of 1863, as did the Acting Prefect of Songjiang, Fang Chuanshu, the next month. Both of them discussed two issues of tax administration: (1) reducing the statutory grain tribute tax quota to a realistic level, which should be no more than the maximum that had been delivered in the last decade; and (2) forbidding the malpractices of the magistrates, such as reporting fake disasters and diverting money for other purposes to cover the default (*dianqian* 墊欠).⁴²⁰

Jin Yicheng presented a detailed plan. He suggested reducing the tax quota by 20 percent in Susongtai and 10 percent in Changzhen 常鎮 (Changzhou and Zhenjiang) and rectifying the problem of malpractices through the official evaluation system (*kaocheng* 考成). Jin pointed out that the official evaluation system that had been lax in previous decades should be revived and strengthened to appraise officials. If a magistrate could pass the appraisal by collecting 70 percent of the tax quota, he did not have to commit malpractices. The tax quota of over 1,600,000 *shi* in Southern Suzhou decreased to over 1,300,000 *shi* after the reduction of 20 percent in Susongtai and 10 percent in Changzhen. Magistrates could therefore pass the evaluation by collecting 1,000,000 *shi*, 70 percent of the quota after reduction. 1,000,000 *shi* had been delivered in 1857, so it was feasible for the magistrates to perform their duty without diverting money for other purposes to cover the default.⁴²¹

The dilemma of tax reduction remained. The malpractices of magistrates could not be forbidden as long as there was a gap between the tax quota and local payment ability. The larger the gap, the more serious the malpractices. One solution was to

⁴¹⁹ Yin Zhaoyong, *Yin Pujing shilang ziding nianpu*, 54a.

⁴²⁰ Liu Xungao and Guo Boyin, *Jiangsu sheng jianfu quan'an*, 5:24a-32a.

⁴²¹ *Ibid.*, 5:29a-32a.

reduce the tax to an affordable level, as Wu Yun had suggested, but the court probably would not approve such high reduction rates. It would be more acceptable to the central government to use the maximum of the actually delivered grain tax as a bar, but this would be still unaffordable to the local people. As a result, the possibility of tax default and malpractices would be high, especially because local payment ability had been further impaired by war and farmland abandonment.⁴²² Liu Xungao supported Jin's idea of enforcing the official evaluation system, because it was a flexible solution to fill the gap between the tax quota and payment ability.

Feng Guifen had three main disputes with the official group. First, he was opposed to the official evaluation system suggested by Jin, because it could be abused, rendering it yet another source of corruption.⁴²³ Second, the official group intended to delete both the forbiddance of levying illegal surcharges and the differentiation between large and small households from the memorial, which were key components of Feng's proposal. In Liu Xungao's opinion, it was infeasible to rectify these malpractices. Zeng Guofan also suggested focusing on the tax reduction, rather than reforming magistrates and equalizing taxes. He did not support the idea of tax equality in particular because the tax equality program in Jiangxi in 1861 had been a failure.⁴²⁴ Third, Feng insisted on consolidating tax rates into five categories to prevent the malpractices of yamen clerks and runners, but Liu Xungao believed it was unnecessary.⁴²⁵

4.2.1.5 Urging the Progress

Wu Yun expected that the memorial would be completed in the second month of 1863 and presented immediately after. It took longer than this, however, because Feng insisted on listing the actually delivered grain tribute tax over the previous ten years. It was difficult to collect the data, as the archives had been destroyed during the war. Wu left Shanghai for Jiaoshan 焦 府 in the third month of 1863. During

⁴²² Wu Yun, *Liangleixuan chidu*, 2:6b.

⁴²³ Feng Guifen, *Xianzhitang ji*, 4:7b-8a.

⁴²⁴ *Ibid.*, 4:7b; Zeng Guofan, *Zeng Wenzheng gong quanji, shuzha*, 21:42b; Li Hongzhang, *Li Wenzhong gong pengliao hangao*, 4:24a.

⁴²⁵ *Ibid.*, 4:24a.

Wu's absence, most of the officials, especially Zeng Guofan, insisted that the memorial should be presented after the military phase, as Hu Linyi did in 1857. Although he had originally agreed to present it as soon as possible, Li Hongzhang hesitated under pressure from the others. Feng Guifen and Pan Zengwei were in the minority and hence at a disadvantage in the argument.⁴²⁶

The Pans acted to begin the tax reduction discussion in the court in the fourth month of 1863. Pan Zuyin submitted a memorial on tax reduction on the twentieth day of the fourth month, and, three days later, another memorial was presented by Ding Shouchang 丁壽昌, the Investing Censor of Fujian Circuit (*Fujian dao jiancha yushi* 福建道監察御史). Ding Shouchang was Li Hongzhang's "graduate of the same year" (*tongnian* 同年), and both of them were examinees of Pan Shi'en.⁴²⁷

Pan Zuyin stressed the extremely high tax quota in Jiangnan and the deteriorated local economy, a result of the war. Pan mentioned the success of Hu Linyi's tax rationalization in Hubei and pleaded for a tax reduction in his own region to benefit both the state and the local people. Ding Shouchang suggested reducing the grain tribute tax in Jiangnan by one third.⁴²⁸

Thanks to the efforts of Wu Yun and Pan Zengwei, the memorial on tax reduction in Southern Jiangsu was finally sent out in the fifth month of 1863. Wu Yun returned to Shanghai early in the fifth month and stressed the timeliness of the tax reduction to Pan Zengwei. Worried about missing their opportunity, Pan Zengwei visited and convinced Li Hongzhang personally.⁴²⁹

⁴²⁶ Wu Yun, *Liangleixuan chidu*, 1:10, 5:16b-17b; Zeng Guofan, *Zeng Wenzheng gong quanji, shuzha*, 21:42b.

⁴²⁷ Zhu Baojiong and Xie Peijin, *Ming Qing jinshi timing beilu suoyin*, 2806; Liu Xungao and Guo Boyin, *Jiangsu sheng jianfu quan'an*, 2:1a-7a.

⁴²⁸ Ibid.

⁴²⁹ Wu Yun, *Liangleixuan chidu*, 5:17.

4.2.1.6 The First Memorial

The joint memorial of Zeng Guofan and Li Hongzhang, drafted by Feng Guifen, was sent out on the eleventh day of the fifth month of 1863. It began with the assertion that the grain tribute tax quota in Susongtai in the Qing was extremely high; compared to historical tax quotas, it was as much as three times higher than the Yuan and seven times higher than the Song. Compared to neighboring regions, it was as much as three times higher than Changzhou, four to five times higher than Zhenjiang and more than ten times that of other provinces. The memorial also noted that the local economy had been declining since 1823, and the quota had not once been fulfilled in the past thirty years. It was stressed that the tax reduction was meant as both a reduction of the unfulfilled quota and a gesture to gain the people's hearts. The memorial requested that the overall tax quota in Southern Jiangsu, which currently amounted to 1,660,000 *shi*, be reduced to 900,000-1,000,000 *shi*, which was the amount of tax that had been delivered in 1857 - the maximum in the previous ten years. It was also promised that all malpractices, such as reporting fake disasters or diverting the money for other purposes to cover the default, would be forbidden after the tax reduction. Lu Shiyi's *Susong fuliang kao* 蘇松浮糧考 and a list of the actually delivered tax from the past three decades were also attached to the memorial.⁴³⁰

Feng had written an additional petition to reduce the southern grain tribute tax and the land-labor tax together with the grain tribute tax (*nanmi dingcao, zhaoli jiancheng* 南米丁漕, 照例減成), but it was not presented in the memorial, having been deleted by Guo Songtao by mistake.⁴³¹ At Feng's insistence, a supplement on prohibiting the differentiation of large and small households and levying surcharges was also presented on the same day.⁴³² The proposal to consolidate the tax rates into five categories was not mentioned in the memorial.⁴³³

⁴³⁰ Liu Xungao and Guo Boyin, *Jiangsu sheng jianfu quan'an*, 2:13a-21a.

⁴³¹ *Ibid.*, 2:19b; Feng Guifen, *Xianzhitang ji*, 4:7b, 9:9b.

⁴³² *Ibid.*, 2:22a-23b.

⁴³³ *Ibid.*, 4:7b.

An imperial edict was swiftly issued on the third day of the sixth month of 1863. A tax reduction of one third in Susongtai and of one tenth in Changzhen was granted. The tax quota in Hangzhou, Jiaxing 嘉興 and Huzhou 湖州, the regions with the highest grain tribute burden in Zhejiang, was also reduced by one third. The total quota in Southern Jiangsu was reduced to above 1,200,000 *shi*, and the grain tribute tax for the first year after recapture was exempted. For some areas where the land remained abandoned, a certain amount of tax exemption could be allowed. Approval for the plan was not entirely unanimous, however. The Minister of the Revenue was critical of the memorial presented by Zeng and Li. According to the Minister, to reduce the quota in Southern Jiangsu to 900,000 *shi* without any corresponding reduction in Changzhen, which had been raised in the joint memorial by Zeng and Li, meant that the quota in Susongtai was reduced from 1,210,000 *shi* to 450,000 *shi*. The Minister of the Revenue commented that it was radical and unfair to reduce the quota of Susongtai by 55-60 percent, while the quota in Changzhen was not reduced at all.⁴³⁴

4.2.1.7 The Aborted Second Memorial in 1863

After the imperial edict was issued, Feng sent a letter to Li Hongzhang immediately requesting further reductions, tax equalization between large and small households, and the banning of malpractices. In Feng's view, it was impossible to fulfil the new quota of 1,200,000 *shi* set in the imperial edict; that amount had not been delivered in thirty years. Even Wang Youling 王有齡, the former Administration Commissioner of Jiangsu in 1858-60, who was famous for raising funds mercilessly, could collect only 600,000-700,000 *shi*. Feng worried that the people in Jiangnan would be in misery if merciless officials like Sushun 肅順 (1815?-1861), Duanhua 端華 (?-1861)⁴³⁵ and Zhu Guozhi 朱國治⁴³⁶ insisted on collecting the full quota

of

⁴³⁴ Liu Xungao and Guo Boyin, *Jiangsu sheng jianfu quan'an*, 2:8a-12b.

⁴³⁵ Sushun and Duanhua were brothers, and both were Imperial Clansmen who belonged to the Bordered Blue Banner. Duanhua was chosen to assist the succeeding Emperor Xianfeng 咸豐 by Emperor Daoguang before his death. Emperor Xianfeng came to know Sushun through Duanhua. Sushun was promoted constantly in the 1850's and rapidly gained the position of the Minister of Rites in 1858 and the Minister of Revenue in 1859. Sushun was capable and ambitious, but his way of

rectifying malpractices and corruption was regarded as harsh and cruel. When dealing with cases of

1,200,000 *shi*.⁴³⁷ Feng emphasized the importance of tax equalization between large and small households and the prohibition of malpractices, which had been his central concerns since the 1850's.⁴³⁸

Feng persuaded Li Hongzhang of the importance of his concerns and was entrusted to draft a second memorial. In the memorial, Feng requested a further grain tribute tax reduction of 10 percent in Susongtai, which meant the tax quota in Susongtai would be reduced by 40 percent and in Changzhen by 10 percent, and the land-labor tax would be reduced in the same proportion. He argued that the quota of 1,200,000 *shi* was impossible, as evidenced by the fact that it had not been delivered in thirty years. In response to the criticism of the Minister of the Revenue, that it was unfair to not also reduce the tax quota in Changzhen, Feng explained that the quota in Suzhou was already three times higher than the tax quota in Zhenjiang.⁴³⁹

Zeng Guofan agreed with Feng in the ninth month of 1863,⁴⁴⁰ but before presenting the memorial to the throne, Zeng Guofan prudently consulted with his subordinates in the eleventh month of that year. Liu Xungao, who had the previous month been appointed Acting Administration Commissioner in charge of land tax affairs, had different opinions. Feng's memorial was, in the end, not submitted because of Liu Xungao's strong opposition.⁴⁴¹

cheating in the Provincial Examination in Shuntian 順天 in 1858 and the corruption in the Ministry of Revenue in 1859, many high officials were removed, exiled, or even killed. See Xiao Yishan, *Qingdai tongshi, xia*, 413-21.

⁴³⁶ Because the grain tribute tax quota was unreasonably high, tax evasion was commonly committed in Jiangnan. The Governor of Jiangsu Zhu Guozhi harshly punished over 13,000 tax evaders in Southern Jiangnan in 1661. Almost all the gentry in Southern Jiangsu were deprived of degrees and beaten, and over three thousand were imprisoned. Ye Fang'ai 葉方藹, a Metropolitan Graduate who had ranked third in the Palace Examination, was punished for 1 *wen* (0.001 *liang* of silver) of tax evasion. The case became a trauma in the collective memory of the gentry in Jiangnan. *Ibid.*, *shang*, 425-29.

⁴³⁷ Feng Guifen, *Xianzhitang ji*, 9:11b.

⁴³⁸ *Ibid.*, 5:7a-9a.

⁴³⁹ *Ibid.*, 9:11a-13b.

⁴⁴⁰ Zeng Guofan, *Zeng Wenzheng gong quanji, shuzha*, 28:45b-46a.

⁴⁴¹ Li Hongzhang, *Li Wenzhong gong pengliao hangao*, 5:24a.

4.2.1.8 Disputes on the Second Memorial

Suzhou was recovered in the tenth month of 1863, and Feng Guifen resigned the position of Li's private secretary to return there in the winter.⁴⁴² Having been promoted to Administration Commissioner of Jiangsu in the tenth month of 1863, Liu drafted the second tax reduction memorial independently. Liu planned to adopt progressive grain tribute tax reduction in Southern Jiangsu and to request a land-labor tax reduction of 25 percent (30 percent in Susongtai and 10 percent in Changzhen). Zeng Guofan, Feng Guifen and Liu Xungao had some disputes over the plan. Zeng Guofan discussed the details with Liu Xungao in correspondence, and Feng's opinion was conveyed to Liu and Zeng through Li Hongzhang. Li seldom interfered with land tax affairs directly but played the role of coordinator among Feng, Liu and Zeng. The discussion process was long and complicated. It began at the end of 1863 and ended in the fifth month of 1865, when the second memorial was finally presented. The disputes among Liu, Zeng and Feng focused on the points explored below.

(1) Land-labor Tax Reduction

Both Liu and Feng agreed that the grain tribute quota of 1,200,000 *shi* was still too high, and further reduction was necessary. Feng requested an additional 10 percent reduction,⁴⁴³ but Liu petitioned to expand the range of the tax reduction to the land-labor tax and part of the surcharges involved in the grain tribute tax (*jianyin* 減銀).⁴⁴⁴ Liu demanded a reduction in land tax of 25 percent in Southern Jiangsu as a whole, which included reduction of the grain tribute tax, some legal surcharges of the grain tribute tax, and the land-labor tax.⁴⁴⁵

Feng agreed on land-labor tax reduction, but preferred to petition in a more tactful way. He suggested that the memorial should focus on the grain tribute tax with the land-labor tax mentioned as an additional request in a euphemistic way. The memorial would otherwise seem ungrateful and demanding. In fact, Feng had raised

⁴⁴² Feng Guifen, *Xianzhitang ji*, 3:24b.

⁴⁴³ Feng Guifen, *Xianzhitang ji*, 5:14a, 9:12b.

⁴⁴⁴ Liu Xungao and Guo Boyin, *Jiangsu sheng jianfu quan'an*, 5:9a, 12b, 21b.

⁴⁴⁵ *Ibid.*, 2:28a; Zeng Guofan, *Zeng Wenzheng gong quanji, shuzha*, 24:29b-30a.

similar concerns with the draft of the first memorial, but Guo Songtao also deleted these by mistake.⁴⁴⁶

Zeng Guofan also worried that Liu Xungao's request for land-labor tax reduction would seem bold and ungrateful, as it conformed to neither the imperial edict nor the first memorial. Zeng suggested omitting the land-labor tax reduction,⁴⁴⁷ but Liu insisted on its inclusion. Eventually, in the first month of 1865, Zeng made a compromise; he suggested that the whole land tax reduction rate, including the grain tribute tax and the land-labour tax, should be reduced by 20 percent instead of 25 percent. Liu accepted.⁴⁴⁸

(2) Grain Tribute Tax Reduction

Liu planned to adopt progressive grain tribute tax reduction for the land with tax rates over 8 *sheng* 升/ *mu* 畝 so as to narrow the gap of tax inequality. In Susongtai, the area with rather high tax rates, different reduction rates should be employed in line with the scale of the tax burden. With the exception of Dantu 丹徒, a county with relatively high tax rates, the grain tribute tax in other regions in Changzhou and Zhenjiang would not be reduced. The land-labor tax in Changzhen would be reduced by 10 percent.⁴⁴⁹

Zeng Guofan disagreed with Liu Xungao on the necessity of progressive reduction and on the reduction program for Changzhou and Zhenjiang. Zeng was not so optimistic about the effects of tax equality, after the unsuccessful tax rationalization attempt in Jiangxi in 1861-62.⁴⁵⁰ Because absolute fairness could never be achieved, Zeng suggested adopting proportional tax reduction instead of progressive tax reduction – a 30 percent reduction for all the land in Susongtai, and a 10 percent

⁴⁴⁶ Liu Xungao and Guo Boyin, *Jiangsu sheng jianfu quan'an*; Feng Guifen, *Xianzhitang ji*, 4:7b, 9:9a.

⁴⁴⁷ Zeng followed the suggestion of his private secretary Yang Yisun 楊沂孫, see Sheng Kang, *Huangchao jingshi wenbian xubian*, 37:29a-30a. Liu Xungao and Guo Boyin, *Jiangsu sheng jianfu quan'an*, 3:12b; Zeng Guofan, *Zeng Wenzheng gong quanji, shuzha*, 24:19b, 20b.

⁴⁴⁸ *Ibid.*, 24: 29b-30a.

⁴⁴⁹ Liu Xungao and Guo Boyin, *Jiangsu sheng jianfu quan'an*, 3: 11a-12a, 14b-15b.

⁴⁵⁰ Zeng Guofan, *Zeng Wenzheng gong quanji, shuzha*, 21:42; Xia Nai, "Taiping Tianguo qianhou changjiang gesheng zhi tianfu wenti," 447-51.

reduction for the land in Changzhou and Zhenjiang. The proportional reduction was practical and would at least prevent yamen runners and clerks from continuing their extortions and abuses. Zeng also worried that the reduction plan for Changzhou and Zhenjiang would be an ungrateful disobedience of the imperial edict and could furthermore provoke tax resistance and local disorder.⁴⁵¹ Liu insisted that fairness was of primary importance, and the goal of the program, as Liu understood it, was to reduce “excessive” land tax rather than reduce land tax.⁴⁵²

Feng was not against progressive reduction in Suzhou, Songjiang and Taicang, but he believed that it was unwise to reduce the land-labor tax instead of the grain tribute tax in Changzhou and Zhenjiang; grain tribute tax reduction was more helpful to local order. The grain tribute tax reduction in Changzhou and Zhenjiang was necessary, as the full quota had not been collected in recent years. Compared to the land-labor tax reduction, grain tribute tax reduction would lift a greater amount of the burden. In addition, problems such as tax resistance and illegal surcharges, which were accompanied by collection of the grain tribute tax, would not be solved by land-labor tax reduction. Feng insisted that the grain tribute tax should be reduced in Changzhou and Zhenjiang by 10 percent, as the imperial edict had granted.⁴⁵³

Yang Yisun 楊沂孫, Zeng Guofan’s private secretary, finally offered a compromise among Liu, Zeng and Feng. He suggested adopting a progressive reduction in Susongtai and reducing the grain tribute tax by 30 percent in the area as a whole, so as to lower the “excessive” grain tribute tax and employing a proportional reduction of 10 percent in Changzhou and Zhenjiang, where the grain tribute tax was not “excessive”, as the imperial edict had granted.⁴⁵⁴ Yang’s suggestion was followed in the memorial presented to the throne in the fifth month of 1865.

⁴⁵¹ Zeng Guofan, *Zeng Wenzheng gong quanji*, 23:31a, 24:19b, 20b; Liu Xungao and Guo Boyin, *Jiangsu sheng jianfu quan’an*, 3: 11a-12a, 14b-15b.

⁴⁵² *Ibid.*, 5:5a-7a.

⁴⁵³ Feng Guifen, *Xianzhitang ji*, 5:10a-11a, 14a-15a.

⁴⁵⁴ Sheng Kang, *Huangchao jingshi wenbian xubian*, 37:27a-28a.

4.2.1.9 Presenting the Second Memorial

Because Liu had adhered to his ideas, Zeng decided to give him full power over the memorial in the second month of 1865. Before leaving for Shangdong 山東 to suppress the rebellion of the *nian* 捻, Zeng told Li in a letter written in the fifth month of 1865 that the plan would be presented as a joint memorial of Li and Liu without listing his name.⁴⁵⁵

The memorial Liu drafted was presented in the fifth month in the name of Zeng and Li. It was reported in the memorial that the progressive grain tribute tax reduction in Susongtai and the proportional reduction of 10 percent in Changzhou and Zhenjiang would be adopted. It requested a further reduction to the land-labor tax and part of the legal charges of the grain tribute tax so as to lower the land tax in Southern Jiangsu by 20 percent (30 percent in Susongtai and 10 percent in Changzhou and Zhenjiang).⁴⁵⁶

The court approved the grain tribute tax reduction plan but rejected the petition for further reductions on land-labour tax and part of the grain tribute surcharges. It was pointed out in the imperial edict that it was more important to reduce *illegal* surcharges rather than decrease the statutory tax quota. It was further advised that the tax rationalization program carried out by Zuo Zongtang 左宗棠 in Zhejiang in 1864 should be followed as a precedent.⁴⁵⁷

The tax quota after the reduction was still too high to afford, so Liu Xungao emphasized in the memorial in the ninth month of 1865 that the official evaluation system should be adopted. Those officials who had a default of 10 percent of their tax quota would forfeit their salary for one year and lose the chance of promotion.

⁴⁵⁵ Zeng Guofan, *Zeng Wenzheng gong quanji*, 24:30a, 24:34; Li Shuchang, *Zeng Wenzheng gong nianpu* (JDCK), 10:6b.

⁴⁵⁶ Liu Xungao and Guo Boyin, *Jiangsu sheng jianfu quan'an*, 2:25a-28b.

⁴⁵⁷ *Ibid.*, 2:29a-32b.

Those who had a default of 20 percent would be degraded one degree⁴⁵⁸ but stay on the same position. Those who had a default of 30 percent would be degraded two degrees but stay on the same position. Those who had a default of 40 percent would be degraded three degrees but stay on the same position, and, finally, those who had a default of over 50 percent would be dismissed.⁴⁵⁹ This system meant that the magistrates could still stay in their position even if they only delivered 60 percent of the statutory tax quota.

It was the first time in 600 years that the central government agreed to reduce the statutory tax. As Table.4.1 and Tab.4.2 show, the statutory grain tribute tax was reduced in Southern Jiangsu by 26.8 percent, and the reduction rates in Changzhou, Yuanhe, Wujiang and Zhenze in Suzhou prefecture were over 40 percent, similar to Feng Guifen's expectations in 1863.

⁴⁵⁸ From the Post-Han to the end of Qing, a system of gradations called Nine Ranks (*jiupin* 九品) was adopted. Each rank was divided into two degrees (*deng* 等). See Hucker, *A Dictionary of Official Titles in Imperial China* (Taipei: Nantian shuju, 1988), 4-5.

⁴⁵⁹ Liu Xungao and Guo Boyin, *Jiangsu sheng jianfu quan'an*, 2:44b-45a.

TABLE 4.1**Tax Reduction in Southern Jiangsu**

	Before Reduction (<i>shi</i>)	After Reduction (<i>shi</i>)	Reduction Rate
Suzhou Prefecture 蘇州府	8,775,649,538	5,509,326,118	37.2 %
Songjiang Prefecture 松江府	4,274,613,940	3,109,167,578	27.3 %
Taicang Independent Department 太倉直隸州	1,534,327,439	1,105,547,484	27.9 %
Susongtai 蘇松太	14,584,590,917	9,724,041,180	33.3 %
Changzhou Prefecture 常州府	3,559,805,627	3,203,825,064	10.0 %
Zhenjiang Prefecture 鎮江府	2,147,350,714	1,932,615,643	10.0 %
Changzhen 常鎮	5,707,156,341	5,136,440,707	10.0 %
Southern Jiangsu	20,291,747,258	14,860,481,887	26.8 %

SOURCE: Xia Nai, "Taiping Tianguo qianhou Changjiang gesheng zhi tianfu wenti," 464. The quotas listed here differ from those in the memorial presented in 1863, as both grain and beans were included there.

TABLE 4.2

Tax Reduction in Susongtai

		Before Reduction (<i>shi</i>)	After Reduction (<i>shi</i>)	Reduction Rate
Suzhou Prefecture 蘇州府	Changzhou County 長洲縣	1150879622	654948193	43.1%
	Yuanhe County 元和縣	1098325765	619412267	43.6%
	Wuxian County 吳縣縣	738433103	461953258	37.4%
	Wujiang County 吳江縣	1038200338	622260182	40.1%
	Zhenze County 震澤縣	1135376708	675223198	40.5%
	Changshu County 常熟縣	1086902420	774734088	28.7%
	Zhaowen County 昭文縣	875,371,114	639,795,385	26.9%
	Kunshan County 崑山縣	805,282,488	521,692,917	35.2%
	Xinyang County 新陽縣	813,342,118	514,360,845	36.8%
	Taihu Subprefecture 太湖廳	33,535,862	24,945,785	25.6%
	Suzhou Prefecture	8,775,649,538	5,509,326,118	37.2%
Songjiang Prefecture 松江府	Huating County 華亭縣	550,708,230	390,608,994	29.1%
	Fengxian County 奉賢縣	483,583,441	354,975,521	26.6%
	Lou County 婁縣	594,083,733	375,255,046	36.8%
	Jinshan County 金山縣	489,536,639	324,401,474	33.7%
	Shanghai County 上海縣	644,458,126	495,672,519	23.1%
	Nanhui County 南匯縣	647,593,209	535,729,048	17.3%
	Qingpu County 青浦縣	762,467,828	547,224,701	28.2%
	Chuansha County 川沙縣	102,182,734	85,300,275	16.5%
	Songjiang Prefecture	4,274,613,940	3,109,167,578	27.3%
Taicang Independent Department 太倉直隸 州	Taicang Department 太倉州	610,012,916.00	394,880,914.00	35.3%
	Zhenyang County 鎮洋縣	602,915,341.00	389,267,388.00	35.4%
	Jiading County 嘉定縣	172,249,137.00	172,249,137.00	0.0%
	Baoshan county 寶山縣	149,150,045.00	149,150,045.00	0.0%
	Taicang Independent Department	1,534,327,439.00	1,105,547,484.00	27.9%
	Susongtai 蘇松太	14,584,590,917.00	9,724,041,180.00	33.3%

SOURCE: Xia Nai, "Taiping Tianguo qianhou Changjiang gesheng zhi tianfu wenti," 464-65. The tax in Jiading and Baoshan was not reduced, because the tax rates there were below 5 *sheng/mu*.

4.2.2 Illegal Surcharges Reduction 1864-65

Feng failed to equalize tax rates among all taxpayers in the 1850's. He presented the issue again, along with forbidding malpractices in tax collection, to the throne in the fifth month of 1863, but no measures were taken to ban illegal surcharges in Southern Jiangsu. The Governor-general of Minzhe, Zuo Zongtang, and his assistant, Dai Pan 戴槃, successfully reduced all illegal surcharges and covered the expense of the grain transport expenditure with legal charges in Zhenjiang after the tax reduction. Encouraged by the success of the tax rationalization program in Zhejiang in 1864, local gentry cooperated to urge Liu Xungao to follow Zuo Zongtang's practice and use imperial influence to cancel illegal surcharges.

4.2.2.1 Fleet Fees and the Sea Shipment Subsidy

Fleet fees were incurred during the transporting and discharging process when the grain was transported through the Grand Canal before 1851. Sea transport was adopted after 1851, but fleet fees were later permitted by the court in Zhejiang in 1852, under the name of sea transport subsidy (*haiyun jintie* 海運津貼), because legal surcharges could not cover the cost of sea shipment. This practice was followed in southern Jiangsu in 1854. Fleet fees, or sea transport subsidy, had been illegal before 1852 and levied covertly, but after legitimation by the court, they became legal surcharges which amounted to as much as 1 *liang/shi*⁴⁶⁰ (the market rice price in Jiangnan 1854-56 was 1.38-1.48 *liang/shi*).⁴⁶¹

4.2.2.2 Tax Rationalization in Zhejiang in 1864

After the recovery of Huzhou 湖州 in the eight month 1864, Zuo Zongtang, the Governor-general of Minzhe (*Minzhe zongdu* 閩浙總督), set about to rationalize the grain tribute tax system in Hangjiahu 杭嘉湖 (Hangzhou 杭州, Jiaying 嘉興 and Huzhou 湖州), where statutory tax rates were as high as those in Susongtai. Dai Pan,

⁴⁶⁰ Ibid., 2:60, 47b.

⁴⁶¹ Usui, "Shindai fuzei kankei sūchi no ichi kentō: Kenryū matsunen yori Dōchi rokunen ni itaru Kōnan ni okeru ginsen hika, senryō sekka, beika, menka-ka, sōbei sekka no hendō to nōzei-ko no fuzei futan no Sui-i," 94-96.

the Prefect of Expectant (*houbu fu* 候補府) and the former magistrate of Tongxiang 桐鄉, was responsible for the program in the Tax Overhaul Bureau (*Zhejiang qingfu ju* 浙江清賦局). Because of the effort of officials and gentry from Southern Jiangsu, the emperor's edict that the statutory grain tribute tax quota in Hangjiahu should be reduced by one third had been issued in the sixth month of 1863.

Dai Pan focused on lowering the taxpayers' burden by reducing illegal surcharges rather than requesting further statutory tax reduction. Dai wrote a proposal on illegal surcharges reduction, focusing on the following strategies: (1) with the exception of necessary local government administrative expenditure, all illegal surcharges, including the sea shipment subsidy and customary fees, should be cancelled; (2) differentiation between large and small households should be forbidden; and (3) the sea transport subsidy should be cancelled. This particular subsidy, which had been legitimized in 1852, was as high as 30 percent of the statutory tax quota in Hangjiahu. It would be unreasonable to reduce one third of the statutory grain tribute but simultaneously levy a sea transport subsidy of the same amount. Dai Pan's solution was to eliminate the subsidy and cover sea shipment costs with legal surcharges (such as shipment surcharges (*caojie* 漕截)), field rations and the monthly rations of the boatmen (*xingyue* 行月), and the salary of low level transport officials (*bangbian lianfeng* 幫弁廉俸).⁴⁶²

In the tenth month of 1864, Zuo presented a memorial to the throne, reporting that the tax rationalization plan in Zhejiang would be carried out with four measures: (1) adopting three different grain tribute tax reduction rates on the basis of the scale of the tax burden in Hangjiahu, so as to reduce the tax quota by one third as a whole; (2) forbidding all illegal surcharges and the illegal differentiation between large and small households, but keeping those surcharges which cover the administrative cost of local governments; (3) covering shipment expenditures with legal surcharges and cancelling the sea transport subsidy; and (4) forbidding all malpractices of the

⁴⁶² Dai Pan, "Hangjiahu sanfu jiancao jilue," in *Dai Pan sizhong jilue* (Zhonghua wenshi congshu, No. 48, Taipei: Huawen shuju, 1969), 7a-15a, *xuke*: 2.

magistrates.⁴⁶³ The court approved the report, and the sea transport subsidy, which had been a heavy burden on Zhejiang for decades, was finally cancelled.

4.2.2.3 Illegal Surcharge Reduction in Southern Jiangsu 1864-65

Encouraged by the success of tax rationalization in Zhejiang, the gentry from Southern Jiangsu acted to reduce illegal surcharges in their region. Feng raised the issue of cancelling the sea transport subsidy in the Tax Reduction Bureau in Jiangsu (*Jiangsu jianfu ju* 江蘇減賦局), which was founded after the court's approval of the tax reduction to deal with all tax reduction affairs. It was under the jurisdiction of Liu Xungao. Liu Xungao agreed with Feng's petition to cancel the sea transport subsidy. However, Feng was soon told by an acquaintance, Wu Aisheng 吳艾生, whose son-in-law served in the Tax Reduction Bureau, that Liu was going to levy illegal surcharges of 2000 *wen/shi*, including 1000 *wen/shi* for sea transport subsidy and another 1000 *wen/shi* for miscellaneous surcharges. Wu Aisheng and Feng Guifen, together with Pan Zunqi and Gu Wenbin, sent a letter to Chen Qingpu 陳慶溥, who served in the Tax Reduction Bureau, reporting that Liu Xungao "is going to present a memorial to increase sea transport subsidy and such ill administration would exert a pernicious influence" (*zou jia jintie, bizheng liudu* 奏加津貼, 秕政流毒). Chen showed the letter to his colleagues in the Tax Reduction Bureau. Liu Xungao was enraged by the comment and visited Feng in a furious state. Liu denied that he was about to levy the sea transport subsidy, but admitted that he had difficulty in raising funds to transport the grain tribute tax. The legal surcharges could not cover the cost, and Li Hongzhang refused to pay using the contribution of the agricultural-settlement land (*shan jun tianxi* 贍軍田息, a kind of rent contribution levied on the agricultural-settlement land).⁴⁶⁴ Li Hongzhang mediated the dispute between Feng and Liu the next day and agreed to cover the deficit in transport cost with the contribution of the agricultural-settlement land. Liu was angry with the local gentry, and he dismissed Chen Qingyong and Wu Aisheng's son-in-law from the Tax Reduction Bureau as revenge in 1866.⁴⁶⁵

⁴⁶³ Sheng Kang, *Huangchao jingshi wenbian xubian* (JDCK), 37: 55a.

⁴⁶⁴ Usui, "Tongzhi nianjian Jiangsusheng de fushui gaige yu Li Hongzhang," in *Zhonghua wenshi luncong*, no. 52, ed. Qian Bochong (Shanghai: Shanghai guji chubanshe, 1993), 103.

⁴⁶⁵ Feng Guifen, *Xianzhitang ji*, 4:11b-12a.

Although he had agreed with cancelling the sea transport subsidy, Liu Xungao did not write the issue into the second memorial on tax reduction. Aware that the memorial would be presented in the middle of the fifth month, the gentry from Southern Jiangsu acted to place Liu Xungao under pressure from the court. Two weeks before the second memorial was presented,⁴⁶⁶ Yin Zhaoyong submitted a memorial to the throne, requesting a reduction in illegal surcharges in Southern Jiangsu. In the memorial, Yin suggested that officials in Jiangsu should follow the tax rationalization program in Zhejiang, because their measures had been effective in cancelling the sea transport subsidy and banning the differentiation between large and small households. Yin emphasized that the grain transport cost in Southern Jiangsu should be carefully budgeted and covered with legal surcharges.⁴⁶⁷

The second memorial on tax reduction composed by Liu Xungao was submitted. The central government refused the petition for further reduction of the land-labour tax and reduction of legal surcharges of the grain tribute tax (*caoxiang* 漕項). The emperor's edict emphasized the necessity of state revenue, and Hu Linyi's plan was mentioned as a model to be followed.⁴⁶⁸ The ruling on legal surcharges in the edict was quite insightful, as Liu Xungao had difficulty raising transport funds and, in the end, had to levy illegal surcharges, which provoked dissatisfaction among the local gentry.⁴⁶⁹

Another imperial edict was sent in the intercalary fifth month of 1865 to the newly promoted Governor-general of Liangjiang, Li Hongzhang, and the Governor of

⁴⁶⁶ Yin Zhaoyong was appointed Examiner of the Metropolitan Examination in Fujian in the seventh month of 1864, but returned from Fujian to Beijing in the ten month because the examination was delayed. Yin passed through Hangzhou in the eleventh month and stayed there for several days. He talked with Dai Pan and approved of the plan to cancel the sea transport subsidy. Yin waited for half a year and chose the right time to present the memorial, aiming to pressure Liu to reduce illegal surcharges. See Yin Zhaoyong, *Yin Pujing shilang ziding nianpu*, 49a-54b; Dai Pan, *Hangjiahu sanfu jiancao jilue*, 9b.

⁴⁶⁷ Yin Zhaoyong, *Yin Pujing shilang ziding Nianpu*, 54a; Liu Xungao and Guo Boyin, *Jiangsu sheng jianfu quan'an*, 2:57a-59a.

⁴⁶⁸ *Ibid.*, 2: 31a-32b.

⁴⁶⁹ Feng Guifen, *Xianzhitang ji*, 4:11b-12b.

Jiangsu, Liu Xungao, requesting that they follow Yin Zhaoyong's suggestion to reduce illegal surcharges.⁴⁷⁰ According to the official documents compiled by the Tax Reduction Bureau of Jiangsu, the sea transport subsidy was cancelled in Southern Jiangsu in 1865. Li Hongzhang and Liu Xungao presented a joint memorial in the ninth month in 1865, reporting the budget of the shipment cost. The grain to be delivered was over 1,000,000 *shi*, and the shipment cost was 7 *liang/shi*, so 748,000 *liang* of silver was needed. 698,630 *liang* came from disposable legal surcharges, which left a deficit of 49,300 *liang*. This would be covered with funds from the rent contribution of the agricultural-settlement land (*weibang tuntian jintie* 衛幫屯田津貼) and the statutory expense (*sifen caoxiang*, 四分漕項, 40 percent of the legal grain tribute tax surcharges, which would be kept and reported to the Ministry of Revenue for further allocation). In addition to the cancellation of the sea transport subsidy, customary fees were also reduced by 1,400,000-1,500,000 *liang*.⁴⁷¹

The budget in the memorial was unfortunately not feasible. It was difficult to cover the transport cost with the statutory expense, which could only be collected the following year, and the rent contribution of the agricultural-settlement land was a temporary surcharge during the rebellion period.⁴⁷² Liu Xungao levied some illegal surcharges in 1865, and the sea transport subsidy was reinstated the next year. In accordance with Liu Xungao's tax regulations, the grain tribute tax included the market rice price and surcharges of 800 *wen/shi*. The grain tribute tax in 1865 was set at 4500 *wen/shi*, and the market rice price was 3200 *wen/shi*, which meant that legal surcharges of 800 *wen/shi* and illegal surcharges of 500 *wen/shi* were levied.⁴⁷³ The malpractice of levying illegal surcharges was followed the next year by the Governor of Jiangsu, Guo Boyin 郭柏蔭, and the Administration Commissioner of Jiangsu, Wang Dajing 王大經. The market rice price fell to 2200 *wen/shi* in 1866 but the grain tribute tax was set at 4200 *wen/shi*, which meant that illegal surcharges were as high as 1200 *wen/shi* to make up the difference. Feng's effort to reduce

⁴⁷⁰ Ibid, 2:57a-59a.

⁴⁷¹ Liu Xungao and Guo Boyin, *Jiangsu sheng jianfu quan'an*, 2:61a-64a.

⁴⁷² Usui, "Tongzhi nianjian Jiangsu sheng de fushui gaige yu Li Hongzhang," 103.

⁴⁷³ Feng Guifen, *Xianzhitang ji*, 4:11a-12b.

illegal surcharges became a failure. He mentioned the local administration resentfully with the following citation from *Zuozhuan*:

“作法於涼，其弊猶貪。作法於貪，弊將若之？”

The superior man makes laws with slight requirements. The danger is of his desiring still more. If he makes his first laws under the influence of that desire, what limit is there to the danger?”⁴⁷⁴

4.2.3 Land Survey 1863-65

Land and tax registers were destroyed during the rebellion period. After the recapture of Southern Jiangsu, land needed to be surveyed, fish-scale mapping registers needed to be rebuilt, and land property needed to be registered. Feng attempted to take advantage of these needs in order to rationalize the grain tribute tax system thoroughly.

4.2.3.1 Survey and Tax Equality

Feng had studied mathematics, surveying and mapping in the late 1850's. He developed a scientific method for surveying and drawing maps and completed a series of essays on survey and its application in 1862, which included *Hui ditu yi* (繪地圖議 Drawing Maps), *Jun fushui yi* (均賦稅議 Equalizing the Land Tax), *Ji hanliao yi* (稽旱潦議 Preventing Droughts and Waterlogs), *Xing shuili yi* (興水利議 Building Hydraulic Systems), and *Gai hedao yi* (改河道議 Changing River Courses). Using Feng's method, the comprehensive physical features of the terrain, including the boundaries, shape, size, type and level of the land, and the shape and level of waterways could be measured and recorded in maps and land registers. The application of this information-rich method was manifold; it could be used to build a fairer land tax system on the basis of exact land information for each household, to prevent drought and waterlogs through hydraulic engineering informed by the

⁴⁷⁴ Ibid., 4:12b; Legge, *The Chinese Classics: With a Translation, Critical and Exegetical Notes, Prolegomena, and Copious Indexes* (London: Trubner & co., 1782), 5:598.

information given by the map and land registers, and to change the course of rivers which were in danger of breaching dykes.⁴⁷⁵ Feng planned to survey during the tax reduction so that the changes in land size and tax quota would not provoke taxpayers' discontent. He was unsure, however, of the feasibility of his survey method and sent these essays to Wu Yun for advice at the end of 1862, who was unable to give it, because he did not have sufficient knowledge of mathematics.⁴⁷⁶ Soon Chen Yang 陳場 visited Shanghai and confirmed the feasibility of Feng's method.⁴⁷⁷ Feng was ready to survey Southern Jiangsu in 1863.

4.2.3.2 Survey in Chuansha 1863

As the Acting Administration Commissioner of Jiangsu with jurisdiction over land tax affairs, Liu Xungao decided to survey with Feng's method in the tenth month of 1863 after reading *Hui dituyi*. At Liu Xungao's request, Li Hongzhang entrusted Feng to organize the Survey Bureau (*qingzhang ju* 清丈局) and start the experimental survey in Chuansha 川沙.⁴⁷⁸ Feng was quite confident in his method before the survey, as he believed that it was the first step to acquiring exact land information and building a fair taxation system.⁴⁷⁹ As Feng had expected, the local officials and gentry, who were used to taking advantages of chaotic land information, hindered the survey, though he still managed to carry it out. To Feng's disappointment, however, Liu Xungao was unsatisfied with the result and attempted dissolve the Survey Bureau.⁴⁸⁰

Liu Xungao became panicked upon learning that land size, as measured by the survey project, was 10 percent less than had been previously registered, which meant that either the land tax revenue would be reduced by 10 percent or tax rates would be raised by 10 percent to maintain revenue. Feng was unfazed by this information, knowing that it was normal for the result of a survey to be different from earlier land

⁴⁷⁵ Feng Guifen, *Xianzhitang ji*, 5:53b-54a, 11:3a-13b.

⁴⁷⁶ Wu Yun, *Liangleixuan chidu*, 2:6a.

⁴⁷⁷ Feng Guifen, *Xianzhitang ji*, 5:54b.

⁴⁷⁸ *Ibid.*, 4:10a.

⁴⁷⁹ *Ibid.*, 5:53b-55a.

⁴⁸⁰ *Ibid.*, 5:16a.

registers. In fact, in his opinion, it demonstrated the necessity of the survey. Feng suggested adopting the solution which had been suggested by Gu Yanwu 顧炎武 in the seventeenth century - share the tax quota of the county with all land inside the county. Feng believed that it would not provoke dissatisfaction, because it would be carried out during the tax reduction, and taxpayers would not realize tax rates had been raised by 10 percent. Liu did not accept this solution and requested to dissolve Feng's Survey Bureau on the grounds of its expense.⁴⁸¹

Feng sent a letter to Li Hongzhang explaining the cost and the schedule of his survey plan and requesting to continue the project. The cost of 30 *wen/mu* was reasonable, according to Feng. First, more details needed to be recorded in the drawing. The scale of normal maps mentioned in *Hui ditu yi* was 1:360,000 but that of land survey drawing was 1:36,000.⁴⁸² Second, the survey method in Chuansha was more practical than that in *Hui ditu yi*, as measurement was more complicated, but drawing the maps was simpler. Furthermore, Feng pointed out that in comparison to the cost of the official survey, the expense of his project was quite low. The cost of official survey in Nanhui 南匯 conducted by Liu's underlings was 60 *wen/mu*, but yamen runners and clerks charged over 100 *wen/mu* and built inaccurate fish-scale mapping registers without surveying in the field.

Feng also scheduled the survey plan in Southern Jiangsu; over ten teams could work in parallel and four hands were needed in each team - one with geometric knowledge, one with the ability to use a compass, one with the ability to draw on the graph paper, and one with the arithmetic knowledge of multiplication and division. Feng decided to hire Government Students (*shengyuan* 生員) to survey. Feng believed that they would be glad to take the job as they lost their state stipends (*yuebing* 月稟) during the rebellion. Feng planned to recruit hands at the beginning of the next spring, train them in the experimental survey method for three months, and then start surveying at the beginning of the autumn. The survey project, which would cover all the land in

⁴⁸¹ Ibid., 5:16a-18b.

⁴⁸² The scale of the maps in *Hui ditu yi* was 1 *cun* (寸 inch): 20 *li* (mile), and that of land survey drawing was 1 *cun*: 2 *li*. Ibid., 5:16b; Wu Chengluo, *Zhongguo duliangheng shi* (Shanghai: Shangwu yinshuguan, 1993), 271.

Southern Jiangsu, could be completed by mid-summer of the following year, taking only one and a half years in total.⁴⁸³

Feng also explained in the letter to Li why the survey was being obstructed. The process had been hindered by the joint objection of the gentry, officials and yamen clerks and runners, who benefitted from chaotic land information that facilitated their malpractices. The only party who could really benefit from the survey, in Feng's view, was the commoners. Feng confirmed to Li Hongzhang that surveying was necessary in order to build an equal taxation system, and the expenditure was worthwhile.⁴⁸⁴

Li, however, did not interfere with the conflict between Feng and Liu, because he had entrusted Liu to deal with land affairs as the Acting Administration Commissioner of Jiangsu. Feng ceased surveying and returned home after the recovery of Suzhou.⁴⁸⁵

4.2.3.3 Surveying Bows

Although the official bow⁴⁸⁶ (*bugong* 部弓) and official survey regulations were issued by the Ministry of Revenue in 1750,⁴⁸⁷ the official measuring system was adopted only in the official financial accounts reported to the Ministry of Revenue. Measuring systems in the Qing varied from area to area, and they played a more important role in trade and land tax registration. In practice, land was surveyed with a local bow and registered in the fish-scale mapping land register in local units. Land tax was also levied based upon size in local units. Land information was usually converted into their equivalent in official units in the yellow registers (*huangce* 黄册

⁴⁸³ Feng Guifen, *Xianzhitang ji*, 5:16a-17b.

⁴⁸⁴ *Ibid.*, 5:18b-19b.

⁴⁸⁵ *Ibid.*, 3:24b.

⁴⁸⁶ The bow was a land measuring instrument. Although the official standard length bow was issued by the Ministry of Revenue in 1750, various local bows with different lengths, which had been adopted in trade and land tax registration in different regions before 1750, continued to play an important role in regional measuring after 1750.

⁴⁸⁷ Wu Chengluo, *Zhongguo duliangheng shi*, 270.

land tax registers with yellow covers that recorded the land tax information of each household) and reported to the Ministry of Revenue. Local and official measuring systems functioned in parallel and did not, theoretically, cause confusion. Magistrates and yamen clerks, however, registered land size and tax rates into the yellow register and *Fuyi quanshu* (賦役全書, *The Complete Book of Taxes and Labour Services*) purposely without differentiating the measuring system so that less statutory tax would be calculated. The magistrates and yamen clerks then pocketed the margin between the actually collected tax and the miscalculated quota.⁴⁸⁸

The chaos also led to inequality among taxpayers. Gu Yanwu pointed out in the seventeenth century that “the lengths of one *bu* (步 double pace) vary with each other, as do the lengths of one *chi* (尺 foot) and the sizes of one *mu*”. As a result, “the land tax and the labor tax are unequal”.⁴⁸⁹ The chaos and inequality of the 1860’s was even more severe. Feng planned to survey with a systematic method so as to clarify the chaotic land information and rectify the malpractices in Southern Jiangsu.

Feng began the survey using the Shanghai bow (*Shanghai gong* 上海弓) in Chuansha, and the land size based on the survey information was 10 percent smaller than what had been previously registered. Unsatisfied with that result, Liu dissolved Feng’s Survey Bureau and conducted the official survey himself. The Huating bow (*Huating gong* 華亭弓), a shorter bow, was presented to Liu by one of his underlings, which he used to carry out the survey. The land size based on the survey information with the Huating bow was 10 percent larger than what had been registered. Feng acquired the official bow (*bugong* 部弓) from Beijing with the help of Yin Zhaoyong in the fourth month of 1864.⁴⁹⁰ To Liu’s delight, an even bigger land size was obtained with the official bow. Liu ordered that surveys be carried out with the official bow.⁴⁹¹

⁴⁸⁸ Liang Fangzhong, *Zhongguo lidai hukou tiandi tianfu tongji* (Shanghai: Shanghai renmin chubanshe, 1980), 527-28.

⁴⁸⁹ Ibid., 527-28; Gu Yanwu, *Rizhilu jishi quanjiaboben*, 585-86.

⁴⁹⁰ Yin Zhaoyong, *Yin Pujing shilang ziding nianpu*, 53b.

⁴⁹¹ Feng Guifen, *Xianzhitang ji*, 10:10a-10b.

These confusing and contradictory results led Feng to investigate the measuring systems and regulations to find a reasonable solution. Feng consulted the *Da Qing Huidian* (大清會典, *Collected Statutes of the Great Qing Dynasty*). It was recorded that the court gave an order in 1750 that all land which had been surveyed with the old local bow should be resurveyed with the same bow to avoid troubles in taxation, and the official bow should only be adopted to survey newly cultivated land.⁴⁹² Feng surveyed with different bows in the counties of Changzhou and Yuanhe and compared the results with the fragmented fish-scale mapping land registers which survived from the chaos of the rebellion. He finally found that most of the land in Jiangsu had been surveyed with the old six-foot-bow (*liuchi jiu gong* 六尺舊弓), an old local bow which was different to the official bow. The side length of one local *mu* was equal to that of 1.067 official *mu*, and the area of one local *mu* was equal to that of 1.138 official *mu*. In accordance with the regulations, most of the land in Southern Jiangsu was to be surveyed with the six-foot-bow rather than the official bow that Liu had ordered be adopted.⁴⁹³

Liu Xungao did not accept Feng's solution. He was displeased when the local bow was adopted to survey the land in the counties of Changzhou 长洲 and Yuanhe in accordance with Feng's suggestion. The magistrate of Wu County did not survey under pressure from Liu. The official bow chosen by Liu was employed in the survey in Taicang in 1865 and great discontent was provoked because the land size acquired by the survey was about 10,000 *mu* more than what had previously been registered. The official bow was still in use after Liu Xungao left his position in the fourth month of 1866. The chaos in survey and taxation continued and offered

⁴⁹² Ibid., 9:16.

⁴⁹³ According to *Da Qing Huidian* and *Da Qing Hubu zeli* (大清戶部則例, *Regulations of the Ministry of Revenue in the Great Qing*), the side length of one official *mu* was equal to 240 official bows, one official bow was equal to 5 official *chi* (尺 foot), and one official *chi* was equal to 9 Suzhou *cun* (inch). Thus the side length of one official *mu* was equal to 10,800 Suzhou *cun*. In the old local measuring system in Southern Jiangsu, the length of the bow, *bu* and the size of *mu* differed from those in the official system. The side length of one old local *mu* was equal to 240 local bows, one local bow was equal to 6 local *chi*, and one *chi* was equal to 8 Suzhou *cun*. So the side length of one local *mu* was equal to 11,520 Suzhou *cun*. Ibid., 4:10b-11a, 9:16.

yamen clerks and runners opportunities to cheat. Feng and the local gentry petitioned in the summer of 1866 to the Administration Commissioner of Suzhou Ding Richang 丁日昌 to restore the old six-foot-bow for surveying and petitioned again in 1871 to Zeng Guofan while he reviewed troops in Suzhou. Zeng discussed the issue with the Governor of Jiangsu, Zhang Zhiwan 張之萬 . Zhang consulted officials in the Ministry of Revenue, and it was suggested they present a memorial to the throne. The problem was never resolved, however, and the confusion remained.⁴⁹⁴

4.3 Conclusion

In the first part of this chapter I reconstructed Feng's involvement in the unconventional plan to secure Shanghai and Southern Jiangsu in 1861-62. Feng played an important role in requesting military reinforcement from Zeng Guofan in a letter, persuading Zeng to reinforce Shanghai and Jiangsu by offering a possible means of recovering Nanjing. Feng also persuaded two influential gentry members to support the plan to request foreign military aid, allowing the Governor of Jiangsu to eventually accept the plan on the condition that the influential gentry, rather than he himself, would take full responsibility for its outcome.

The plan was daring and unconventional, because relations between the Chinese and the British and French were tense in this period. The British-French allies had come as a hostile force into Beijing, burning the Yuanming Garden in the eight month of 1860. Though a treaty had subsequently been signed, many Chinese were xenophobic and did not support a foreign presence in their country. In fact, Feng Guifen was very dissatisfied with the diplomatic failure of the central government in the matter of the peace treaty. He nevertheless cooperated with the British and French in order to recapture Southern Jiangsu as soon as possible. Protecting his home region and liberating Suzhou City overrode all other concerns.

The process of tax rationalization during the period of 1862-65 was reconstructed in the second part of this chapter. In the first stage of the process (the end of 1862 to the

⁴⁹⁴ Ibid.

sixth month of 1863), the local gentry and officials cooperated closely to petition the court for a statutory grain tribute tax reduction. In the second stage (from the six month of 1863 to 1865), the local gentry and officials conflicted over their differing concerns surrounding taxation.

The essence of the tax reduction petition was to redistribute wealth between the central government and the local elites and populace. Before the rebellion, the central government had the advantage over the people, constantly extracting an unreasonably high proportion of tax from Southern Jiangsu. During the rebel occupation, the court was disadvantaged by the actions of a third party - the Taiping. This military phase was the right time to request that the central government concede some interest. During the preparation of the first petition, three issues needed to be resolved: the scale of the reductions, the main focus of the petition and the timescale. Feng and the officials decided that the overall tax quota in Southern Jiangsu should be reduced to 900,000-1,000,000 *shi*, the maximum that had been delivered in the previous ten years. It was decided that the petition should focus solely on tax reduction, rather than also requesting the elimination of malpractices. The prevailing opinion, one that was held mainly by the officials, was that the petition should be presented after the recovery of Southern Jiangsu. However, the success of the petition was attributed to Wu Yun and Pan Zengwei, who urged a more expedient timeline in order to take advantage of the central government's weakened position. The petition was presented before the recovery of Southern Jiangsu, and the court swiftly approved the petition.

Tax rationalization then moved into its second stage. Both the local gentry and officials agreed to request further tax reduction, because the tax quota after reduction was still too high to afford. Conflicts between the officials and local gentry broke out when Feng expanded the tax reduction program to include two additional issues: reducing illegal surcharges and land surveying.

Feng had been searching for a way to reduce illegal surcharges for many years. After the Governor-general of Minzhe, Zuo Zongtang, and his assistant, Dai Pan, reduced all illegal surcharges in 1864 by covering grain transport costs with legal surcharges, Feng and his fellow gentry cooperated to use imperial influence to urge Liu Xungao,

the Administration Commissioner of Jiangsu, to follow the same practice in Southern Jiangsu in 1865. The effort was unsuccessful, and part of the illegal surcharges not only remained, but gradually increased thereafter.

After all land registers were destroyed during the rebellion period, Feng tried to carry out a survey plan with the new scientific method he had developed a few years earlier. Feng hoped to build a fair taxation system in Southern Jiangsu based on exact land information from each household. Different bows that yielded different results were available in 1863-64, and so the first task of the survey program became finding the correct bow for measuring land. According to imperial regulations, all land which had been surveyed with the old local bow should be resurveyed with the same bow to avoid troubles in taxation. Feng found that most of the land in Jiangsu should be surveyed with the old six-foot-bow. Liu Xungao, however, under pressure to raise military funds for Li Hongzhang, insisted on surveying with the official bow, which was shorter, so as to report the largest land size possible. Liu's survey brought chaos into the local land registration system. Feng and the local gentry petitioned repeatedly to restore the old six-foot-bow for survey, but the problem was never resolved, and the confusion remained.

In conclusion, Feng attempted to rationalize the grain tribute system in Southern Jiangsu in three keys ways: reducing the statutory grain tribute tax, reducing illegal surcharges and carrying out a survey plan to help build a fair local taxation system. He succeeded only in reducing the statutory grain tribute tax, while his efforts in the other two arenas failed.

Chapter Five

Feng's Later Life, 1864-74

This chapter reconstructs Feng's life from 1864-74, after his return home from Shanghai following the recapture of Suzhou City. Study of Feng's later life in previous scholarship is inadequate because of insufficient materials. The reconstruction presented here is based primarily on Feng's letters and petitions in *Xianzhitang waiji*.

Suzhou City was recovered in the tenth month of 1863. Along with his fellow gentry, Feng moved back. In 1864, when the court requested officials to recommend "capable talents" (*xiancai* 賢才), the Governor of Anhui, Qiao Songnian 喬松年, and the Governor of Jiangsu, Li Hongzhang, both recommended Feng Guifen. Feng declined to enter the officialdom, citing health problems.⁴⁹⁵ In the winter of 1866, Feng left Suzhou City and moved into a newly bought house in Mudu 木瀆 Town. He named the hall of his house *Xianzhitang* (顯志堂 Manifesting Purpose Hall) and named his study *Jiaobinlu* (校邠廬 Jiaobin Hut).⁴⁹⁶ During the period of 1867-71, Feng received great honor from the court at Li Hongzhang and Zeng Guofan's recommendation; he was upgraded to rank 3, and his parents, grandparents and great-grandparents posthumously received rank 1.⁴⁹⁷

Feng spent most of his energy on post-rebellion reconstruction and cultural restoration. He also interfered in grain tribute affairs. His main concern in later life was to carry out his survey program. Land and tax registers had been burned or looted during the rebellion, but Feng hoped to rebuild the mapping land registers with exact land information on each household, which could serve as the basis of a fair grain tribute system. Upon hearing that the central government was going to

⁴⁹⁵ Pan Zunqi, "Feng Guifen xingzhuang," 112-13.

⁴⁹⁶ Feng's residence *Bangyan fudi* 榜眼府第 in Mudu Town is open to visitors. His work collected and published by his son after his death was titled *Xianzhitang ji*, and he titled his 42 essays *Jiaobinlu kangyi*. On the meaning of *jiaobin*, see Vogelsang, *Feng Kuei-fen und sein Chiao-Pin lu k'ang-i*, 20-26.

⁴⁹⁷ Pan Zunqi, "Feng Guifen xingzhuang," 113.

restore the Grand Canal transport system, Feng wrote to Zeng Guofan and Li Hongzhang, requesting that they oppose the plan. The restoration of the Grand Canal transport system was ultimately abandoned because of Li Hongzhang's strong opposition. Feng also petitioned to reduce rent in 1866 after the tax reduction.

5.1 Post-Rebellion Construction

Feng cooperated closely with fellow gentry in post-war reconstruction, as an important supplement to insufficient governmental resources. Whether it was because he responded to the government's call, was entrusted by local officials, or initiated projects with joint-petitions, he raised funds through contribution, managed projects that restored schools and academies, recovered charities, repaired hydraulic works, and enshrined the dead who had contributed to local security.

5.1.1 Local Charity Restoration

At the end of 1863, local gentry men Feng Guifen, Gu Wenjing, Pan Zengwei, Wang Xigui et al. responded to Li Hongzhang's call to reconstruct with a plan focused on charities - *Gongni chongzheng shantang zhangcheng* (公擬重整善堂章程, *Jointly Drafted Regulations on Restoring Charities*). With the support of Li Hongzhang, the gentry played an important role in local welfare affairs, affairs which the government had dominated since the second half of eighteenth century.⁴⁹⁸ Feng Guifen was involved in the restoration of three charities in the 1860's: General Relief House for Women (*Nü puji tang* 女普濟堂), Offering Goodness House (*Xilei tang* 錫類堂) and Abundant Store Charitable Granary (*Fengbei yicang* 豐備義倉). He established Heart Washing Bureau (*Xixin ju* 洗心局) in 1871.

⁴⁹⁸ Wang Weiping and Huang Hongshan, "Qingdai cishan zuzhi zhong de guojia yu shehui - yi Suzhou Yuyingtang, Pujitang, Guangrentang he Fengbeiyicang wei zhongxin," *Shehuixue yanjiu*, no. 4 (2007): 6.

(1) Restoring General Relief House for Women and Offering Goodness House

General Relief House for Women, established in 1738, was a facility for sick women. By 1863, it owned about 4,300 *mu* of land. Offering Goodness House, built in 1735, was a charity to bury unclaimed corpses and owned about 790 *mu* of land. Both charities had been officially operated, but were destroyed in 1860. Feng Guifen restored them after the war and had Offering Goodness House affiliated with General Relief House for women.⁴⁹⁹ Feng managed the two charities until his death, taking charge of recruiting tenants, collecting rent and general operation.⁵⁰⁰

(2) Restoring Abundant Store Charitable Granary

Abundant Store Charitable Granary in Suzhou was established by Lin Zexu in 1835. It had been located in the office of the Governor of Jiangsu and officially operated. Lin successfully encouraged donation to the granary and presented memorials to the throne requesting that the emperor bestow titles to those who had donated. As a result, the land owned by the granary, which was scattered among the counties of Changzhou, Yuanhe and Wu, had accumulated to 14,900 *mu* by 1860.⁵⁰¹ The granary was also destroyed in the war. Lin Zexu was Feng's mentor and most admired official, so he petitioned to restore Abundant Store Charitable Granary in Suzhou in 1866. In the petition, he advised that officials and gentry cooperate in its management. The petition was accepted.⁵⁰²

After discussing the matter with the local gentry, the provincial government chose Pan Zunqi as the manager (*dongshi* 董事) of the granary. Feng and Pan rebuilt the warehouse in Suzhou City with the granary's land rent income. Pan Zunqi instituted a new type of cooperation between the government and the gentry in the restoration regulations of Abundant Store Charitable Granary; the gentry managed the granary and were subject to government monitoring, while the government controlled the

⁴⁹⁹ Feng Guifen, *Suzhou fuzhi*, 24:1a-3a.

⁵⁰⁰ Feng Guifen, *Xianzhitang waiji*, *juan 2*, *Zhi mou dangshi* 致當事書, *Fu Ying fangbo* 復應方伯.

⁵ Wang Weiping and Huang Hongshan, "Qingdai cishan zuzhi zhong de guojia yu shehui," 5-6.

⁵⁰² Huang Hongshan and Wang Weiping, "Wanqing sixiangjia Feng Guifen jindai cishan linian de queli jiqi shijian," *Jianghai xuekan*, no. 1 (2009): 174.

funds and was obliged to aid in rent collection. These regulations were put into effect. Every winter, before rent collection, one or two government representatives were sent to the granary where they issued a joint-official notice with the magistrates of Changzhou, Yuanhe and Wu informing tenants to pay rent on time. The government representatives were also in charge of punishing rent defaulters.⁵⁰³ State involvement in the relationship between landlord and tenant, with the state on the landlords' side, was a new trend in the post-war period.

Feng attempted to increase the money and grain stores of the granary by encouraging donations. He requested the court offer rewards to donors, as Lin had previously done. The petition was presented to the emperor by the Governor of Jiangsu, Guo Boyin 郭柏蔭, in 1870, but the court declined. In 1873, Feng requested the newly appointed Governor-general of Liangjiang, He Jing 何璟, present the petition again.⁵⁰⁴

(3) Establishing Heart Washing Bureau

Influenced by Western charities, Feng Guifen established Heart Washing Bureau in Suzhou City in 1871. Traditional Chinese charity facilities usually sheltered orphans, the old, the infirm, and chaste widows, but those who had committed transgressions were excluded. While reading *Diqiu shuolüe* 地球說略 by the American missionary Richard Quarteman Way (Chinese name: Wei Lizhe 禕理哲) in Shanghai, Feng was impressed by the charitable facilities and reformatories of Holland. Feng suggested in *Jiaobinlu kangyi* that a reformatory (*yanjiao shi* 嚴教室) be built to rehabilitate malefactors.⁵⁰⁵ The idea was put into practice in 1871 when Feng founded Heart Washing Bureau, which was financially supported by the Administration Commissioner of Jiangsu and managed by his son Feng Fangji. The institution had no real estate, but houses were allocated from General Relief House for women.⁵⁰⁶

⁵⁰³ Wang Weiping and Huang Hongshan, "Qingdai cishan zuzhi zhong de guojia yu shehui," 9-11.

⁵⁰⁴ Feng Guifen, *Xianzhitang waiji*, juan 2, *Zhi He zhijun gong shu* 致何制軍公書.

⁵⁰⁵ Feng Guifen, *Jiaobinlu kangyi huijiao*, 76-77.

⁵⁰⁶ Yu Zhi, *Deyi lu*, 16:15b; Wang Weiping and Huang Hongshan, "Qingdai cishan zuzhi zhong de guojia yu shehui," 172.

The regulations of Heart Washing Bureau outline how the reformatory functioned. It enrolled “young males from families with social standing, who were at the age of about twenty and had misconducts because they were not properly cultivated due to social unrest”.⁵⁰⁷ Before taking in these young males, the institute would investigate their background to ensure that they were from families with academic or official titles, had not committed serious misdeeds or crimes, and were not too old. The program of the institution included two components: behavior reformation and education. Measures taken to reform behavior included solitary living, with each occupying his own cell to avoid fighting, and adherence to a regular routine. They were not allowed to leave the institute freely, and their families were not allowed to send them money or material things. Smoking and between-meal eating were also forbidden. Residents were constrained to these rules with a strict reward and punishment system. In terms of education, all the young men would have daily lessons, with writing and arithmetic courses in the morning and specialized learning in the afternoon, in which each would acquire a skill suitable to their disposition. Twice a month, they would listen to *Amplified Instructions on the Sacred Edict* (*Shengyu guangxun* 聖諭廣訓), a compilation of Confucian principles issued by Emperor Yongzheng in 1724.⁵⁰⁸

5.1.2 Local Culture and Education Restoration

Feng Guifen was active in reconstructing local culture and education. He established the Preliminary Examination Office of Suzhou Prefecture (*Suzhou shiyuan* 蘇州試院) in 1864, served as dean of Zhengyi Academy (*Zhengyi shuyuan* 正誼書院) beginning in 1865, recovered the Confucian School of Wu County (*Wuxian xue* 吳縣學) in 1867-68, and began to compile *Suzhou fuzhi* (蘇州府志 *Gazetteer of Suzhou Prefecture*) in 1869.

(1) Establishing Preliminary Examination Office of Suzhou Prefecture

⁵⁰⁷ Yu Zhi, *Deyi lu*, 16:14a.

⁵⁰⁸ *Ibid.*, 16:14a-15a.

At the petition of Feng Guifen, the Governor of Jiangsu, Li Hongzhang, presented a memorial to the throne in 1864, requesting to establish a separate Preliminary Examination Office in Suzhou Prefecture. He argued in the memorial that a Preliminary Examination Office was usually built in each prefecture or independent department for the entrance examination of the Prefectural Confucian School, but Suzhou Prefecture and Taicang Independent Department shared an Preliminary Examination Office located in Kunshan 崑 ft. Taicang Department, where the Preliminary Examination Office was located, once had been under the jurisdiction of Suzhou Prefecture. Because Taicang had been upgraded to an independent department in 1724, however, the Preliminary Examination Office was no longer under the administrative jurisdiction of Suzhou Prefecture. The court granted the petition, and Feng Guifen and the Prefect of Suzhou, Xue Shuchang 薛書常, cooperated to establish the Preliminary Examination Office in 1864. It was built in Suzhou City, on the site of the Dinghui Temple 定慧寺, which had been destroyed during the war.⁵⁰⁹

(2) Teaching in Zhengyi Academy

Feng served as Dean of Zhengyi Academy in 1864. Li Hongzhang allocated funds to rebuild the house of the academy in 1865, and the reconstruction project was managed by Gu Wenbin. In 1865, Feng reformed the academy's program. The new program focused on interpretation of Confucian Classics and traditional scholarship (*jingjie guxue* 經解古學), as he had advocated in *Fu Ruguan yi* 復儒官議 in *Jiaobinlu kangyi*.⁵¹⁰ The old program of the academy was utilitarian and civil examination-oriented, focusing on Confucian classics and stereotypical writing training (*jingyi* 經藝). Feng restored the traditional school program created by Hu Yuan 胡瑗 (993-1059), who was the first teacher at the Confucian School of Suzhou Prefecture.⁵¹¹

⁵⁰⁹ Li Hongzhang, *Li Wenzhong gong pengliao hangao*, 6:14a; Li Hongzhang, *Li Wenzhong gong zougao*, 7:45.

⁵¹⁰ Feng Guifen, *Jiaobinlu kangyi huijiao*, 89.

⁵¹¹ Feng Guifen, *Xianzhitang ji*, 3:11a-12b ; Feng Guifen, *Suzhou fuzhi*, 25:6b, 26:3a, 29a.

(3) Recovering Confucian School of Wu County

Ding Richang 丁日昌, the newly appointed Governor of Jiangsu, allocated funds from the provincial treasury to restore four Confucian Schools, one each in Suzhou Prefecture, and the Counties of Changzhou, Yuanhe and Wu, which were all destroyed in 1860. Gu Wenbin managed the reconstruction of the school in Changzhou County. Feng was in charge of restoring the school of Wu County, and his student, Huang Lirang 黃禮讓, recovered all the ritual wares of the school. The project was completed in the tenth month of 1868.⁵¹²

(4) Compiling the Gazetteer

The Prefect of Suzhou, Li Mingwan 李銘皖, Feng's "graduate of the same year", invited Feng to take charge of the compilation of the *Suzhou fuzhi* in 1869. Feng, the compiler-in-chief, chose excellent students from Zhengyi Academy to build the compiling team. Feng discussed the work with his students in his study, Jiaobin Hut. *Gazetteer of Suzhou Prefecture* distinguished itself from other gazetteers in two aspects: first, maps in the gazetteer were drawn with the scientific method developed by Feng in the late 1850's; and second, materials on land tax information were clear and detailed, as Feng had collected them comprehensively over the past thirty years. The project began in 1869 and was completed in 1876. After Feng Guifen's death in 1874, his elder son Feng Fangji continued the compilation.⁵¹³

5.1.3 Enshrinement

Feng Guifen, together with his fellow gentry, presented a joint-petition to commemorate the generals, soldiers and officials who had made special contributions to the recapture of Suzhou.

⁵¹² Feng Guifen, *Xianzhitang ji*, 3:1a; Feng Guifen, *Suzhou fuzhi*, 25:6b, 26:3a, 29a.

⁵¹³ Ibid., *Chongxiu Suzhou fuzhi xu* 重修蘇州府志續 by Li Mingwan, 1; *Xiuzhi fanli* 修志凡例, 1-2; Ye Changchi, *Qiguqing wenji, juan shang*, 26a.

(1) Cheng Xueqi Shrine

Cheng Xueqi 程學啟, a leading general of the Huai Army, made great contributions to the recovery of Suzhou City. He was ordered by Zeng Guofan to aid Li Hongzhang in the Huai Army to rescue Shanghai in 1862 and played an important role in recapturing Suzhou City in 1863. He was wounded when advancing Jiaying 嘉興 City in the second month of 1864 and died in Suzhou in the next month.⁵¹⁴ In the next year, the local gentry, led by Feng Guifen, presented Li Hongzhang a joint-petition requesting that Cheng Xueqi be enshrined in Suzhou. Li presented the petition to the throne.⁵¹⁵ Feng Guifen composed the enshrinement biography of Cheng.⁵¹⁶

(2) Wu Xu Shrine

Wu Xu, the former Circuit Intendant of Susongtai and Administration Commissioner of Jiangsu, died in 1872. After his death, Feng Guifen, together with Pan Zunqi and other fellow gentry, petitioned Li Hongzhang, requesting a shrine to commemorate Wu. Feng alleged that “without Wu, Shanghai would have fallen to the hands of the Taiping,” and Zhejiang and Southern Jiangsu would have been recovered after the recapture of Nanjing. Li presented the petition to the throne.⁵¹⁷

But local interest did not always align with the values of the state. As an official, Wu was corrupt, adept at profiting from illegal business, diverting public funds illegally and manipulating power for personal gain.⁵¹⁸ Feng emphasized that while he did not have any personal contact with Wu Xu, it was necessary to honor him for his contribution to Shanghai and Suzhou.⁵¹⁹ Wu Xu Shrine was built in Shanghai.

⁵¹⁴ Feng Guifen, *Xianzhitang ji*, 6:5a-8a.

⁵¹⁵ Li Hongzhang, *Li Wenzhong gong zougao*, 8:8; Zhang Shusheng, *Zhang Jingda gong zouyi*, 1:5b-6a.

⁵¹⁶ Feng Guifen, *Xianzhitang ji*, 6:5a-8a.

⁵¹⁷ Li Hongzhang, *Li Wenzhong gong zougao*, 21:10a-11b; Feng Guifen, *Xianzhitang waiji*, *juan 2*, *Yu youren shu* 與友人書, *Fu Wu Guanyun* 復吳冠雲; Feng Guifen, *Xianzhitang ji*, 3:48a-49b.

⁵¹⁸ See Chapter Three.

⁵¹⁹ Li Hongzhang, *Li Wenzhong gong zougao*, 22:17a-18a; Feng Guifen, *Xianzhitang waiji*, *juan 2*, *Fu Yingfangbo*, *Fu youren shu* 復友人書.

(3) Loyalty Manifest Shrine for the Huai Army

The local gentry led by Feng Guifen petitioned the Governor of Jiangsu, Zhang Shusheng 張樹聲, in late 1873, requesting a third shrine, this one called the Loyalty Manifest Shrine (*Zhaozhong ci* 昭忠祠), be built for the Huai Army in Suzhou City to honor the soldiers who died in Suzhou Prefecture during the war. Zhang presented the petition to the throne in the first month of 1874. It was approved.⁵²⁰

5.1.4 Improving Local Fengshui

Feng was a *fengshui* expert, and *fengshui* protecting and rebuilding were also part of his reconstruction plan. He insisted on rebuilding the western city gate and protecting the mountain range around Suzhou City.

(1) Recovering Chang Gate

In 1868, Feng proposed to improve the harmony of Suzhou City according to *fengshui* by restoring the Chang Gate (*Changmen* 閘門), the western gate of the city. During the Taiping occupation, the rebels had rebuilt five city gates that violated the regulations of *fengshui*. With the exception of the Chang Gate, the gates were gradually restored during 1863-68. The structure of Chang Gate was related to the harmony of Suzhou City, so Feng suggested it be restored with funds from the provincial treasury. The semi-circular enclosure between the outer and inner city gates (*yuecheng* 月城) and two bridge doors were to be reconstructed, along with the repair of two wooden doors on the northern and southern sides. Feng also recommended some measures to recover the cost of the project; rental income could be charged for the houses in the semi-circular enclosure, the stones of destroyed houses could be recycled as building materials for the city wall, and the government could charge for removing construction waste.⁵²¹ All reconstruction work was completed before 1873, except the semi-circular enclosure between the outer and

⁵²⁰ Zhang Shusheng, *Zhang Jingda gong zouyi*, 1:5b-6b.

⁵²¹ Feng Guifen, *Xianzhitang waiji*, juan 3, *Fu chen xiugai Changmen shiyi gongdie* 覆陳修改閘門事宜公牒.

inner gates. Feng petitioned repeatedly to Governor-general of Liangjiang He Jing 何璟 to finish the reconstruction of Chang Gate in 1873, but because of a funding shortage, it was not completed.⁵²²

(2) Prohibiting Quarrying in the Mountain Range

The mountain range, which started at Tianmu Mountain 天目 ft, continued northeast across Tai Lake and extended to the Taiping Mountain 太平 ft southwest of Suzhou City, was believed to be the “Dragon Vein” (*Longmai* 龍脈) of Jiangsu. It had significant meaning in *fengshui*, and it was believed that damage to the mountain range would bring disaster to Jiangsu. Therefore, except for several specific locations, quarrying in the mountain range had been forbidden since 1688. Some quarrymen nevertheless illegally quarried in the forbidden area, which Feng believed had greatly hurt the *fengshui* of Suzhou City. A widely-known saying - “If the top of White Crane was broken, Suzhou City would be burned” (*dapo Baiheding, huoshao Suzhou cheng* 打破白鶴頂, 火燒蘇州城) – proved true in 1860; the top of White Crane, i.e. the top of Jiao Mountain 焦 ft, was damaged by quarrymen in 1859, and over half of Suzhou City was burned during the Taiping advancement the following year.⁵²³

Feng Guifen, Pan Zunqi, and Pan Zengwei reported the case to the Governor of Jiangsu and the Administration Commissioner of Jiangsu in early 1872, but Fan Songting 范松庭, one of the families that conducted the illegal quarrying, deceived the officials. Local gentry reported the case to the Governor-general of Liangjiang, He Jing,⁵²⁴ and it was then seriously investigated. The quarrymen involved in the deception and illegal mining were punished, and the prohibition issued.⁵²⁵

⁵²² Ibid., *juan 2, Fu He Xiaosong zhijun shu* 復何小宋制軍書.

⁵²³ Ibid., *juan 3, Qing jinshan cheng* 請禁 ft 呈.

⁵²⁴ Feng Guifen, *Xianzhitang waiji, juan 2, Fu He Xiaosong zhijun shu, Zhi He zhijun gong shu, Zhi Jingzhong tongxiang lun jinshan shu* 致京中同鄉論禁 ft 書, *Yu dangshi lun jinshan shu* 與當事論禁 ft 書; *juan 3, Qing jinshan cheng*.

⁵²⁵ Jiangsu lishi bowuguan, *Ming Qing Suzhou gongshangye beike ji*, 125-27.

5.1.5 Repairing Hydraulic works

Feng managed the dredging project of Hengjintang River 橫金塘河 in 1873-74. Hengjintang River was filled with silt, and flow was cut off during the summer of 1873, which caused serious drought. Feng petitioned the provincial officials to dredge the river,⁵²⁶ and Ying Baoshi, the Administration Commissioner of Jiangsu, invited Feng to manage the project. The magistrate of Wu borrowed funds from state revenue for the endeavour. Feng surveyed the river and planned the dredging, hiring native victims of the drought to carry it out instead of offering them relief (*yigong daizhen* 以工代賑) as a way of saving funds and keeping local order. The project began in 1873 and was completed in the first month of 1874, three months before Feng's death.⁵²⁷

5.1.6 Unresolved Issues

The newly appointed Governor-general of Liangjiang, He Jing, consulted Feng on local affairs in the spring of 1873, one year before Feng's death. In his letter of reply to He, Feng listed issues that still needed to be solved. The first was reducing *lijin*. Shanghai had replaced Suzhou as the most important trading center in Southern Jiangsu in the second half of the nineteenth century. Suzhou suffered from inflation and a depressed economy after the war. Feng asserted that this partly resulted from high *lijin*. Feng suggested reducing the number of *lijin* tax offices to a reasonable level. The second issue was the prohibition of opium and gambling to improve local ethos and order. Third, he suggested a call to reclaim land and plant mulberries. No progress in land reclamation had been made in the last two years, and large amounts of land remained abandoned. Feng advised that the government call on rich farmers to plant mulberries on the abandoned land. Fourth, he proposed that the government allocate funds to buy land and a house for Ziyang Academy (*Ziyang shuyuan* 紫陽書院), which was at present in a rented house. Fifth, the semi-circular enclosure of Chang Gate still needed to be rebuilt. Sixth and last, waterways in Suzhou City were

⁵²⁶ Feng Guifen, *Xianzhitang waiji*, juan 3, *Gongcheng qing xiujun Hengjinhe* 公呈請修濬橫金河.

⁵²⁷ *Ibid.*, juan 3, *Zhi Ying fangbo* 致應方伯, *Zai fu Ying fangbo* 再復應方伯.

in need of repair. The waterways were shallow and narrow, and people illegally poured waste into the water, greatly increasing the risk of infectious disease in the coming summer.⁵²⁸

5.2 Land Tax and Rent Affairs

5.2.1 Rent Reduction

Collective resistance to high rents threatened local order.⁵²⁹ In the autumn of 1866, Feng Guifen therefore decided to plead for rent reduction. He suggested that rents no more than 1 *shi/mu* should be reduced by 3 percent, for rents higher than 1 *shi/mu*, the 1-*shi* portion should be reduced by 3 percent, and the rest should be halved. All rents should have an upper limit of 1.2 *shi/mu*.⁵³⁰

Wang Bingxie 王炳燮, a native of Anhui that lived in Mudu Town and a Provincial Graduate degree holder, gave Feng advice on rent reduction. In general, Wang argued, rent should be reduced at a larger scale, because the rent burden of the tenants was too high; it amounted to 50-80 percent of land output. Wang recommended that not only rents but also surcharges be reduced. In addition, rent rates lower than 1 *sheng/mu* should be reduced to 0.6-0.7 *sheng/mu*. Registered land information in Suzhou was inaccurate; the actual size of some plots was much smaller than the registered size, and some land was of poor quality, giving very low yields. As a result, the actual rent burden of land with a rental rate below 1 *sheng/mu* could be higher than that of land with a rental rate of 1.5 *sheng/mu*.⁵³¹ Feng did not accept Wang's advice.

⁵²⁸ Ibid., *juan 2, Fu He Xiaosong zhijun shu*.

⁵²⁹ Tao Xu, *Zuhe*, In *Kindai Chūgoku nōson shakai shi kenkyū*, eds. Tōkyō Kyōiku Daigaku Tōyōshigaku Kenkyūshitsu and Ajia Shi Kenkyukai Chūgoku Kindai Shi Kenkyūkai (Tokyo: Daian, 1967), 13a.

⁵³⁰ Feng Guifen, *Xianzhitang ji*, 4:12b.

⁵³¹ Wang Bingxie, *Wuziqishi wenji* (JDCK), 6:33a-38b.

Feng sent his rent reduction proposal to the provincial officials, who adopted and ordered it in the winter 1866. It was carried out immediately in the Counties of Changzhou, Yuanhe, and Wu, and later in Wujiang, Kunshan and Xinyang.⁵³²

In only one case was the rent reduction enforced by the local government. Xu Peiruan 徐佩璠, a large landowner in Changzhou County, did not follow the order for his 1000 *mu* of land. Feng Guifen, Gu Wenbin and Pan Zengwei sent a joint letter to the Administration Commissioner, urging him to punish Xu's misconduct with a fine of 3,000 strings of copper cash. Xu argued that he had sent out a rent notice before the reduction order was issued, and he had actually gave his tenants a higher reduction rate than what was ordered. Xu Peiruan eventually paid a fine of 2,000 strings of copper cash, which was equivalent to 1,300 *liang* of silver.⁵³³

Tao Xu 陶煦, Feng's contemporary but writing in the 1880's, after Feng's death, criticized Feng for focusing on fairness among taxpayers in Southern Jiangsu without noticing the pains of tenants. Tao argued that the rent reduction, which fixed a rent ceiling of 1.2 *shi/mu*, did not actually lower the burden of tenants for several reasons. First, the *actual* rent (*shi'e* 實額) was not reduced. The *actual* rent referred to the rent that the tenant actually had to pay, while the *nominal* rent (*xu'e* 虛額) referred to the rent on the tenancy agreement. The former was usually 80 percent of the latter. Before rent reduction, for example, a nominal rent might be 1.5 *shi/mu*, but tenants actually paid a rent of 1.2 *shi/mu*. After the rent reduction, only the *nominal* rent decreased, while the *actual* rent remained unreduced. Second, rent surcharges were not reduced. In addition to actual rent, landlords levied surcharges to cover the payment of rent collectors, which became an extra burden on tenants. Third, the conversion rates (*zhejia* 折價) set by landlords was higher than the market price.

With increasing commercialization, rent was seldom paid in kind. If rent was paid in cash, landlords fixed the conversion rate between copper cash and rice 20 to 50 percent higher than market rice prices. If rent was paid in kind, landlords used a

⁵³² Feng Guifen, *Suzhou fuzhi*, 12:63a; *Kun Xin liangxian xuxiu hezhi* (Taipei: Chengwen chubanshe, 1970), 6:79a.

⁵³³ Zhongguo kexueyuan jindaishi yanjiusuo and jindaishi ziliao bianjizu, *Jindaishi ziliao 34* (Beijing: Zhonghua shuju, 1964), 98-105.

special measuring container, which was 20 to 30 percent bigger than the standard measuring container.⁵³⁴

It is true that the rent reduction did not address the problems of surcharges and conversion rates. Modern research shows, however, that some rent bursaries did reduce actual rent. Muramatsu's study of Feng Linyi Bursary demonstrates that the actual rent was indeed lowered.⁵³⁵ Lojewski's study shows that Gongren 公仁 Bursary in Suzhou reduced actual rents by 2-13 percent in 1872-77.⁵³⁶ Natsui calculated that rent reduction consumed 60 percent of the savings that landlords acquired through tax reduction. In fact, rent reduction was not enforced by government order, but by the tenants' collective action.⁵³⁷

5.2.2 Failed Land Survey Plan

Most of the fish-scale land mapping registers and land tax registers, together with other official archives, were burned or looted during the rebellion. Aiming to build a fair land tax system in Southern Jiangsu using exact information on each taxpayer's land size and quality, Feng was ready to carry out his survey plan in Shanghai in 1863. As was discussed in chapter four, however, his survey plan failed. Surveying in Southern Jiangsu was carried out by the official Mapping Bureau (*Yutuju* 輿圖局).

Feng continued to attempt to gain the support of the provincial officials to carry out his survey program. The Administration Commissioner of Jiangsu, Enxi 恩錫, consulted Feng on the surveying issue in about 1872. Feng sent Enxi a survey program, complete with detailed surveying methods, time schedules, budgets and measures to prevent malpractices.⁵³⁸ The survey project was led by a deputy of the

⁵³⁴ Tao Xu, *Zuhe*, 1b-2a.

⁵³⁵ Muramatsu, *Kindai Kōnan no sosan: Chūgoku jinushi seido no kenkyū* (Tokyo: Tōkyō Daigaku Shuppan-kai, 1970), 470-75.

⁵³⁶ Lojewski, "The Soochow Bursaries: Rent Management During the Late Ch'ing," *Ch'ing-shih wen-t'i* 4, no. 3 (1980): 43, 55.

⁵³⁷ Bernhardt, *Rents, Taxes, and Peasant Resistance*, 138-39.

⁵³⁸ Feng Guifen, *Xianzhitang waiji*, juan 2, *Lun qingzhang shu* 論清丈書.

Mapping Bureau, who insisted on measuring only the length of the borders of each precinct (*tu* 圖)⁵³⁹. In Feng's view, the deputy's method was not only costly, but it would also not give an exact land size, and information on the land shape, level, and quality would not be acquired. The inaccurate information offered landlords and yamen clerks chances to cheat for personal gains. Feng sent a letter to Pan Zengwei on the issue, perhaps in the hope that Pan would use his family influence to interfere in the project.⁵⁴⁰ When Enxi was later promoted in 1873 to the position of the acting Governor of Jiangsu, Feng referred the problems of the surveying project to the newly appointed Administration Commissioner of Jiangsu, Ying Baoshi and Governor-general of Liangjiang, He Jing, but his survey plan was ultimately never carried out.⁵⁴¹

5.2.3 Against Restoring Tribute Grain Transport through the Grand Canal

The Yellow River broke loose at Tongwaxiang 銅瓦廂 in Lanyang 蘭陽, Henan 河南 in 1855. It abandoned its southeasterly course, which it had followed for over three hundred years, and flowed northeast through Shangdong. The new course cut through the Grand Canal at Zhangqiu 張秋 and put it completely out of commission. The tribute grain in Zhejiang and Jiangsu was thereafter transported by sea.⁵⁴² Vested interests of the old transport system attempted to restore the river's course and reinstate tribute grain transportation through the Grand Canal. Part of the tribute grain from Northern Jiangsu was ordered by the court to be transported through the Grand Canal in 1865, 1870 and 1871. The court then ordered in 1872 that a higher

⁵³⁹ A precinct was a unit created by the local government in the rural zone for taxation purposes. Every ten households were organized into a *jia* 甲, and every 110 households into a *li* 里 or *tu* 圖. The Magistrates appointed the head of *jia* (*jiazhang* 甲長) and *li* (*lizhang* 里長) as agents in charge of tax collection, population registration, and labor service. See Ch'ü, *Local Government in China under the Ch'ing*, 3.

⁵⁴⁰ *Ibid.*, *juan 2, Fu Pan Yuquan bibu lun qingzhang* 復潘玉泉比部論清丈.

⁵⁴¹ Feng Guifen, *Xianzhitang waiji*, *juan 2, Fu He Xiaosong zhijun shu, Zai fu Ying fangbo*.

⁵⁴² Hu Ch'ang-Tu, "The Yellow River Administration in the Ch'ing Dynasty," *The Far Eastern Quarterly* 14, no. 4 (1955): 512.

proportion of the tribute grain should be shipped through the Grand Canal.⁵⁴³ Feng was opposed to canceling sea transport and wrote to Zeng Guofan and Li Hongzhang on the issue. In his letter to Zeng, Feng emphasized that transportation through the Grand Canal would increase costs and aggravate the burden of the people.⁵⁴⁴ Zeng Guofan nevertheless chose to follow the majority and was ready to accept transportation through the Grand Canal.⁵⁴⁵

Because Li Hongzhang was the Governor-general of Zhili 直隶, a position that currently took charge of the Yellow River management project, Feng discussed more of the technical and engineering details of river management in his letter to Li. Feng strongly opposed to the idea of restoring the old river course and reinstating tribute grain transportation through the Grand Canal. According to Feng, river management and grain tribute transport should be dealt with as two separate issues. It was not feasible to recover the river's previous course, because the risk of dam breakage and flooding was too high. Additionally, Feng pointed out, even if the Yellow River flowed southeasterly, it did not mean the full quota of the grain tribute could be successfully shipped through the Grand Canal.⁵⁴⁶ Li Hongzhang agreed with Feng⁵⁴⁷ and presented a memorial in the intercalary sixth month of 1873, insisting on transporting the grain by sea. Li's suggestion was accepted by the court.⁵⁴⁸ In a letter replying to Feng in 1874, Li credited Feng with the reasonable argument in his memorial and complained that those who attempted to restore the old transport system did so in order to once again abuse the system for personal gain. Li was also interested in Feng's plan of growing rice in northern China and intended to carry it out with his military forces in the following year.⁵⁴⁹

⁵⁴³ Ni Yuping, *Qingdai caoliang haiyun yu shehui bianqian*, 238.

⁵⁴⁴ Feng Guifen, *Xianzhitang ji*, 5:60a-61a.

⁵⁴⁵ Zeng Guofan, *Zeng Wenzheng gong zougao*, 36:11a-14a.

⁵⁴⁶ Feng Guifen, *Xianzhitang ji*, 5:56a-59b.

⁵⁴⁷ Li Hongzhang, *Li Wenzhong gong pengliao hangao*, 15:13.

⁵⁴⁸ Li Hongzhang, *Li Wenzhong gong zougao*, 22:17a-18a.

⁵⁴⁹ Li Hongzhang, *Li Wenzhong gong pengliao hangao*, 15:19.

5.3 Conclusion

Building a fair local grain tribute tax system in Southern Jiangsu was Feng's main concern throughout his life. He made great efforts to fight malpractices in the grain tribute tax system, and he did not allow abuses which had been removed to relapse. He therefore strongly opposed the plan of recovering the Grand Canal transport system. After the failure of tax equalization, Feng continued to seek support from provincial officials to carry his land survey plan. Survey was controlled by the magistrates and yamen clerks, however, who relied on profiting from the survey project.

Feng was also a regionalist, active in local reconstruction and involved in a wide range of local affairs. His petition to enshrine Wu Xu showed that regional values did not always align with the values the central government advocated.

Conclusion

This dissertation contextualizes and reconstructs Feng Guifen's contributions to local security and grain tribute tax rationalization from 1853-74.

Feng's Contributions to Tax Rationalization, Local Security and Local Post-Rebellion Reconstruction

The grain tribute tax issue was Feng's major concern throughout his life. He began to pay attention to problems of taxation as early as 1832, when he served as the private secretary of the Governor of Jiangsu, Lin Zexu, and edited *Beizhi shuili shu* for him. Feng was impressed with Lin's measures to lower the grain tribute tax burden in Southern Jiangsu: requesting annual tax quota discounts from the courts as short-term relief, and growing rice in North China as a final solution. Feng's academic tendencies and personal values were shaped in the 1840's, during which he devoted himself to statecraft scholarship, social-economic problems and local welfare, rather than his official career.

Feng began to engage in local affairs in 1853, when social order in Southern Jiangsu became endangered. Taiping Rebellion forces occupied Nanjing, and the Shanghai Small Sword Society revolted, controlling Shanghai for seventeen months. Feng assisted in local defense and fund raising by establishing a household registration network system, organizing patrolling teams, and recruiting troops. As a native of the region, and therefore familiar with the local situation, he doubted whether the timid natives or the fierce and uncontrollable jobless Cantonese boatmen were qualified to maintain local security. Nevertheless, the local government recruited the jobless Cantonese into the militia, which was then quickly disbanded because the Cantonese, as predicted, were too fierce to control. Feng further suggested dispatching the Cantonese from their entrenched position in the outskirts of Suzhou City as soon as possible to prevent them from becoming anti-government bases and combining with rebels. His advice proved prophetic when the Shanghai Small Sword Society revolted in the eighth month of 1853. In order to defend Suzhou City, Feng

broke with local practice and, instead of hiring the unruly Cantonese, recruited skillful and experienced braves from the middle reaches of the Yangtze River, forming a defence troop known as the Pacifying Brave. This troop recovered Qingpu immediately after the Small Sword Society revolts broke out.

Entrusted by Governor of Jiangsu Xu Naizhao to raise funds, Feng became involved in local economics in 1853. When the Shanghai Small Sword Society revolted, Feng persuaded Xu Naizhao to implement a plan for tax rationalization. Violent tax resistance and revolts were frequently provoked by malpractices in grain tribute tax collection in 1853, when the economic crisis had reached its peak. Increases in effective tax and decreases in income had impoverished small farmers. Because all tax collection malpractices were based on the illegal differentiation between large and small households, Feng believed that equalizing tax rates among all taxpayers and prohibiting malpractices were the most feasible and direct ways to stabilize social order. Feng took three key measures in his attempt to equalize taxation in 1853: setting a uniform tax rate that included the necessary surcharges to cover the administrative cost of the local governments, banning malpractices by entrusting National Students to collect tax and forbidding yamen clerks and runners to be present during tax collection, and collecting grain tribute tax in money to avoid malpractices and resulting disturbances.

The tax equalization plan of 1853 was not successful. Large households resisted the plan, and most of the tax quota was not filled. Moreover, despite Feng's efforts to eliminate malpractices, officials and clerks still managed to embezzle over 30 percent of the tax funds. Tax equalization was abandoned the next year due to resistance from magistrates, yamen clerks and runners and large households.

These failures can be attributed to two things. First, the economic crisis was at its peak, making even a uniform tax rate with the lowest possible surcharge still unaffordable for most taxpayers. Second, Feng had no power to enforce his ideas, especially when Xu Naizhao, who was in Shanghai suppressing revolts, could not give him full and direct support. As a gentry member, he could neither issue any coercive administrative order nor punish any magistrate who committed malpractices.

In 1854-57, instead of returning to Beijing to assume office, Feng stayed with the Supply Bureau and oversaw fund raising. He was eager for another chance to implement his tax rationalization plan. A serious locust infestation struck Jiangsu in the autumn of 1856, and refugees from the counties in the northwest poured into Suzhou Prefecture. Feng worried that violent tax resistance would be provoked by tax collection malpractices, which had intensified since 1853. Massive riots could break out if the refugees and jobless Cantonese joined in the resistance. Feng proposed that the Governor of Jiangsu, Zhao Dezhe, again attempt to implement tax equalization. Having learned from his mistakes in 1853, Feng strategically allied with the Pans, one of the most influential families in Southern Jiangsu, to petition for tax equalization, rather than presenting the petition alone. He was also more willing to negotiate and make concessions. Nevertheless, his proposal was not accepted.

In 1857, Feng exacted a well-plotted personal revenge out of a situation that arose from his tax equalization plan in 1853. Two of Peng Yunzhang's clansmen were punished for tax evasion in 1853. The Peng family was greatly disgraced and believed that Feng Guifen had orchestrated the punishment. Peng was promoted to the position of Grand Secretary in 1856, and his protégé He Guiqing assumed office as Governor-general of Liangjiang in 1857. Once these promotions were secured, Peng anonymously impeached Feng, accusing him of corruption and favoritism during contribution collection. As protocol dictated, it was the responsibility of the Governor-general of Liangjiang to investigate, so the emperor ordered He Guiqing to oversee the inquiry. He Guiqing did not find any proof of wrongdoing on Feng's part, but, heavily influenced by his friendship with Peng, recommended to the emperor that Feng was unsuitable for local affairs. Feng was disgraced by the impeachment and investigation, just as Peng had intended, and left the field of local affairs in 1857, visiting Beijing for a position vacancy in the spring of 1858. In early 1859, while in Beijing, he arranged for the publication and circulation in Suzhou City of an anonymous letter and a petition exposing the malpractices of the land tax collection system and the burdens these placed on rural society. Measures aimed at eliminating malpractices in the system were also offered. Peng Yunzhang was personally accused of illegal tax evasion in the petition, and the letter requested Peng convey the pains of the rural people to the throne. Peng Yunzhang had no choice but to present the anonymous letter and petition to the emperor. Feng's motives for this

action were not entirely malicious. Because he could not gain the support of the provincial officials to effect tax reform, he was attempting to draw the emperor's attention to the issue and thereby secure imperial backing for his plans. The action unfortunately cost Feng his official career. Peng, as Grand Secretary, subsequently abused his power to prevent Feng from being appointed to an official position. Feng returned home in the autumn of 1859, citing health problems.

Feng lived in seclusion outside of Suzhou City in 1859-60. He applied himself to the study of mathematics, land survey and cartography, further preparing to eliminate malpractices and build a fundamentally fair tax collection system in Southern Jiangsu.

The Taiping occupied Southern Jiangsu in the fourth month of 1860. Feng and the Suzhou gentry retreated to Shanghai for refuge in the winter of that same year. From 1861-62, Feng was active in local security affairs in cooperation with his fellow gentry and officials in Shanghai, requesting both domestic and foreign military reinforcement to protect Shanghai and recover Southern Jiangsu.

In the tenth month of 1861, Feng Guifen sent a letter to Zeng Guofan, the commander of the Xiang Army in Anqing, persuading him to militarily reinforce Shanghai and Jiangnan. In the letter, Feng offered Zeng a possible means of recovering Nanjing, which had been occupied by the Taiping – secure and reinforce Shanghai, thereby releasing its financial resources in order to take advantage of the three bases nearby, and besiege the Yangtze River Delta so as to occupy the region southeast of Nanjing. At the same time, send troops through Anqing to recapture Nanjing. The Taiping would then be surrounded and defeated. Zeng Guofan accepted Feng's suggestion, and ordered Li Hongzhang to organize troops. Li Hongzhang's troops set off from Anqing, controversially travelling in steam ships rented from the British, sailed along the Yangtze River and finally landed in Shanghai.

Before Li's troops arrived, the Taiping had occupied Northern Zhejiang Province in the winter of 1861 and attacked Shanghai. Feng's gentry friends planned to cooperate with the British and French to protect the city. Feng persuaded two

important gentry members to support the unconventional plan, allowing the Governor of Jiangsu to eventually accept it on the condition that the influential gentry, rather than himself, would take full responsibility for its outcome.

The plan was daring and unconventional, because relations between the Chinese and the British and French were tense in this period. The British-French allies had come as a hostile force into Beijing, burning the Yuanming Garden in the eighth month of 1860. Though a treaty had subsequently been signed, many Chinese were xenophobic and did not support a foreign presence in their country. In fact, Feng Guifen was very dissatisfied with the diplomatic failure of the central government in the matter of the peace treaty. He nevertheless cooperated with the British and French in order to recapture Southern Jiangsu as soon as possible. Protecting his home region and liberating Suzhou City overrode all other concerns.

From 1862-65, Feng Guifen was again involved in tax rationalization in Southern Jiangsu. This attempt can be divided into two main stages. In the first stage (the end of 1862 to the sixth month of 1863), the local gentry and officials cooperated closely to petition the court for a statutory grain tribute tax reduction. In the second stage (from the six month of the 1863 to 1865), the local gentry and officials conflicted over their differing concerns surrounding taxation.

Tax relations in Southern Jiangsu amounted to a redistribution of wealth between the central government and the local elites and populace. Before the rebellion, the central government had the advantage over the people, constantly extracting an unreasonable proportion of tax from Southern Jiangsu; the grain tribute tax rate in this region was 3-5 times that of neighbouring areas, who shared similar geographical conditions, and over ten times that of northern provinces. This unjustifiably heavy tax burden was a fundamental cause of regional economic recession and social unrest. The tax reduction petition in 1863 was an urgent negotiation between the central government and the officials and elites of Southern Jiangsu. The former was at present disadvantaged by the actions of the Taiping. The military phase was the right time to request that the central government concede some interest; it was much more likely that the central government would be willing

to compromise once it had lost financial control of the region, rather than after its recapture.

In the first stage, three issues needed to be resolved before the tax reduction petition could be presented: the scale of the reductions, the main focus of the petition and the timescale. Feng and the officials decided that the overall tax quota in Southern Jiangsu, which currently amounted to 1,660,000 *shi*, be reduced to 900,000-1,000,000 *shi*, which was the amount of tax that had been delivered in 1857 - the maximum in the previous ten years. It was decided that the petition should focus solely on tax reduction, rather than also requesting the elimination of malpractices and tax equalization. The prevailing opinion, one held mainly by the officials, was that the petition should be presented after the recovery of Southern Jiangsu. Wu Yun and Pan Zengwei, however, realized that the Taiping's temporary occupation gave them grounds for negotiation with the court and urged a more expedient timeline. The memorial on tax reduction in Southern Jiangsu was eventually sent out during the military phase.

An imperial edict was swiftly issued in the sixth month of 1863. A tax reduction of one third in Susongtai and one tenth in Changzhen was granted. The tax quotas in Hangzhou, Jiaying and Huzhou, the regions with the highest grain tribute burden in North Zhejiang, were also reduced by one third. The total quota in Southern Jiangsu was reduced to above 1,200,000 *shi*.

Tax rationalization then moved into its second stage. The central issue now was how to respond to the court's decision; the quota of 1,200,000 *shi* was still too high to afford, as evidenced by the fact that this amount had not been delivered in thirty years. Both Feng Guifen and the newly appointed Administration Commissioner of Jiangsu, Liu Xungao, agreed that it was necessary to request a further tax reduction to reduce the quota to an affordable level, but soon had a series of conflicts over certain aspects of the proposal. Feng aimed at building a fair grain tribute tax system in Southern Jiangsu. In addition to reducing the statutory grain tribute tax, Feng wanted to expand the plan to include two other measures: reducing illegal surcharges and carrying out a survey plan to replace all the information which had been lost when the land tax archives were destroyed during the rebellion. Liu's main concern,

on the other hand, was collecting sufficient military funds rather than the fairness of the land tax system.

Feng failed to reduce illegal surcharges through tax equalization during the 1850's. He presented the issue again, along with forbidding malpractices in tax collection, to the throne in the fifth month of 1863, but no measures were taken to ban illegal surcharges in Southern Jiangsu. In Liu Xungao's opinion, it was infeasible to rectify the malpractices of magistrates and yamen clerks and runners and to ban illegal surcharges. However, after a court-ordered statutory tax reduction in North Zhejiang, the Governor-general of Minzhe, Zuo Zongtang, and his assistant, Dai Pan, successfully reduced all illegal surcharges and covered the expense of grain transport with legal charges. Encouraged by this successful tax rationalization program in another region, local gentry cooperated to urge Liu Xungao to follow Zuo Zongtang's practice and use imperial influence to cancel illegal surcharges. This attempt also proved a failure, with illegal surcharges in Southern Jiangsu not only remaining, but gradually increasing thereafter.

Feng also attempted to implement his survey plan with a new scientific method he had developed. Using this method, the comprehensive physical features of the terrain, including the boundaries, shape, size, type and level of the land, and the shape and level of waterways could be measured and recorded in maps and land registers. The application of this information-rich method was manifold; it could be used to build a fairer land tax system on the basis of exact land information for each household, prevent drought and waterlog through hydraulic engineering informed by the information given by the map and land registers, and change the course of rivers which were in danger of breaching dykes. Feng planned to survey during the tax reduction so that changes in land size and tax quota would not provoke taxpayer discontent.

At Liu Xungao's request, Li Hongzhang entrusted Feng to organize the Survey Bureau and start the experimental survey in Chuansha. Chaos soon overwhelmed the project when it became apparent that different bows were yielding different results. Feng had begun the survey using the Shanghai bow, and the land size based on his information was 10 percent smaller than what had been previously registered.

Unsatisfied with that result, Liu dissolved Feng's Survey Bureau and conducted the official survey himself using the Huating bow, which was shorter. The land size based on the survey information with the Huating bow was 10 percent larger than what had been registered. Feng acquired and measured with the official bow from Beijing, yielding a still larger land size. Liu then ordered that all surveys be carried out with the official bow.

Feng investigated the measuring systems and regulations and found a reasonable solution. The court had given an order in 1750 that all land which had been surveyed with the old local bow should be resurveyed with the same bow to avoid troubles in taxation, and the official bow should only be adopted to survey newly cultivated land. Feng also found that most of the land in Jiangsu had been surveyed with the old six-foot-bow, an old local bow which was different to the official bow. The side length of one local *mu* was equal to that of 1.067 official *mu*, and the area of one local *mu* was equal to that of 1.138 official *mu*. In accordance with the regulations, most of the land in Southern Jiangsu should be surveyed with the six-foot-bow rather than the official bow that Liu had ordered adopted. Liu Xungao did not accept Feng's solution and continued the survey project with the official bow so as to acquire as much tax as possible. Liu's survey brought chaos into the local land registration system. In the summer of 1866, Feng and the local gentry petitioned to restore the old six-foot-bow for surveying and petitioned again in 1871. The problem was never resolved, however, and the confusion remained.

In conclusion, from 1862-65, Feng attempted to rationalize the grain tribute tax system in Southern Jiangsu in three key ways: (1) reducing the statutory grain tribute tax; (2) reducing illegal surcharges; and (3) carrying out a survey plan to build a fair local taxation system. He only succeeded in reducing the statutory grain tribute tax, while his efforts to reduce illegal surcharges and carry out his land survey plan failed.

After Suzhou City was recovered in the winter of 1863, Feng returned home and devoted his energy to post-rebellion reconstruction and cultural restoration. Whether it was because he responded to the government's call, was entrusted by local officials, or initiated projects with joint-petitions, he raised funds through contribution, managed projects that restored schools and academies, recovered

charities, repaired hydraulic works, and enshrined the dead who had contributed to local security.

Feng did not entirely give up his interest in local tax and rent affairs, however. In 1866, he petitioned to reduce rents after tax reduction. Then in 1872, when the court was going to restore the tribute grain transport through the Grand Canal, he wrote to Li Hongzhang and Zeng Guofan, requesting that the Grand Canal transport system remain abandoned. Having spent his life fighting malpractices, he did not wish to allow those abuses that had been removed to relapse. The Grand Canal transport system was, in the end, not recovered because of Li Hongzhang's strong opposition. And finally, after the failure of the experimental survey in Chuansha in 1863, Feng attempted to revive the plan in the 1870's, but it was ultimately never realized.

The above paragraphs are a summary of my reconstruction of Feng's efforts to build a fair grain tribute tax system in Southern Jiangsu, maintain local security and advance post-rebellion reconstruction. Although Feng's greatest concern was rationalizing the local grain tribute system, the majority of his attempts failed. Despite the list of unsuccessful plans, however, Feng's contemporary Yu Yue commented, quite rightly, in 1876 that Feng made two great contributions to his hometown during his life. First, the recovery of Suzhou from rebellion forces was owed to Feng's daring plan to enlist the help Zeng Guofan and the British-French allies. Second, because of Feng's tireless efforts, the excessively high land tax quota in Southern Jiangsu was lowered for the first time during the Qing.

Lowering the Tax Burden: Three Key Measures

Three factors caused the high grain tribute tax burden in Southern Jiangsu: (1) high statutory tax; (2) high illegal surcharges incurred in the transport process due to corruption in the Grand Canal transport system; and (3) high illegal surcharges in the tax collection process caused by the informal funding system. All of Feng's efforts to lower the tax burden and rationalize the system covered all of these factors.

The tax reduction of 1863 successfully dealt with the first factor, while the second and third factors were addressed slightly later. In terms of illegal surcharges in the transport process, Feng and his fellow gentry urged the Governor of Jiangsu Liu Xungao to reduce the sea transport subsidy in 1865. Fleet fees, illegal surcharges incurred during the transport process, a symptom of corruption in the Grand Canal transport system, were permitted by the court in Zhejiang in 1852 under the name of sea transport subsidy. The court's rationale for legitimizing these previously illicit fees was that legal surcharges could not cover the cost of sea shipment. In 1854, Southern Jiangsu followed Zhejiang in allowing fleet fees, or sea transport subsidy, to be levied overtly. After tax reduction, the Governor-general of Minzhe, Zuo Zongtang, and his assistant, Dai Pan, successfully reduced the sea transport subsidy and covered the expense of grain transport with legal charges in 1864. Although the local gentry urged Governor of Jiangsu Liu Xungao to follow this practice and eliminate the sea transport subsidy in Southern Jiangsu, it was not completely cancelled and gradually increased after 1866. It is worth noting that illegal surcharges at this time were not so high as the fleet fees during the 1840's. In addition, when the court indicated it was going to restore the Grand Canal transport system in 1872, Feng was strongly opposed; that corrupt system had already been removed, and he was not eager to see its return. Feng and Li Hongzhang succeeded in cancelling the Grain Canal transport system permanently.

Feng's efforts to rationalize taxation during the 1850's addressed the third factor - high illegal surcharges in the tax collection process caused by the informal funding system. Feng's tax equalization attempted to redistribute rural products at the local level. With the exception of the tax quota delivered to Beijing and Tongzhou, five parties competed over the remainder of rural output: magistrates, large households, yamen clerks and runners, brokers, and small households. Tax equalization brought a new balance to the local rural products redistribution system. Brokers, yamen clerks and runners were excluded, and magistrates and large households made concessions so that small households could survive, and social order could be stabilized. It was an appropriate and practical plan, because it could be carried out locally via the provincial officials. Although Feng's tax rationalization program in 1853 failed, the feasibility and effectiveness of rationalizing local tax collection administration were later proved by the powerful Governor in Hunan and Hubei during the period of

1855-58. Feng's survey plan also related to rationalizing local tax collection administration, as it contributed to building a fairer land tax system on the basis of exact land information for each household.

Final Summary

My conclusions are as follow:

- (1) Feng was strongly influenced by traditional statecraft scholarship, which experienced something of a revival in the 1820's and remained popular through the 1890's. As a statecraft scholar, Feng devoted himself from a young age to acquiring extensive knowledge in the fields of history, literature, philology, mathematics, economy and administration and, throughout his life, tried apply this knowledge to improving social-economical conditions in Southern Jiangsu.
- (2) When confronted with the decline of the regional economy and serious social-political crises in Southern Jiangsu, Feng devoted himself to protecting regional interests, even over advancing his own official career. He attempted to address the devastation to the region being perpetrated by three groups: first, the central government, which extracted excessive amounts of wealth though the unfairly high statutory tax; second, the middle-men group in the local taxation system, including magistrates, tax brokers, large households, yamen clerks and runners, who illegally gained personal profit by cheating taxpayers in a variety of ways; and third, the rebel forces who left a wake of damage, material and cultural, behind them and looted resources from the region.
- (3) Feng's main concern was to build a fairer land taxation system in Southern Jiangsu. He believed such a system would be the basis of a healthy regional economy and stable social order. He focused on protecting self-employed farmers with small holdings, because he regarded them as the backbone of the region. This focus unfortunately did not include the interest of tenants, who, like small farmers, belonged to the bottom of rural society, an oversight for which Feng was later criticized.

APPENDIX

1. A Letter from an Old Farmer in Ancient Wu

詠莪彭中堂閣下，農等蔀屋餘生，茅檐待盡。仰惟仁政，邈矣古風。痛腹削之無厭窮，慨循良之不足。樂歲而濫飽難嗇，凶年則溝壑委隕。揆其禍本，實在苛政。

Your Excellency Grand Academician Peng Yongwo 彭詠莪，

[We] farmers have spent our lives in shabby huts and are waiting for our ends there. We admire benevolent administration, [but] the ancient customs are remote. I lament that exploitation is rampant, and that lawfulness and goodness are insufficient. Even in prosperous years, it is hard [for us] to have adequate food and clothing. In years of famine, [we] lose our lives in ditches and water-channels. [I] inquired into the origin of disasters, and [found out that] it actually results from harsh administration.

我皇上如天之仁已久，恩編疊布，而州縣虐民自利，遂乃膏澤中屯。況吾吳賦則之重，甲於天下。逋糧之責，積於累年。捶楚桁楊，早痛深入之骨。頭會箕斂，更害切於剝膚。

The heaven-like benevolence of our emperor prevailed for a long time, and his Majesty's kindness is bestowed [to us] continuously and repeatedly, while magistrates abuse the people to benefit themselves. Therefore, kindness [from the emperor does not extend down to the common people, but] is blocked in the middle [and pocketed by magistrates and yamen runners and clerks]. Furthermore, the land tax quota in Wu is the highest under the heavens. Physical punishment for tax arrears lasts years. The pains of being beaten and tortured with cangues are deep in our bones. The extortion of a heavy tax burden is more painful than being stripped of skin.

嗟見日以無從，因覆盆而曷告。伏惟中堂善政夙成，清風遠著，出納王命讓而絕無壅塞，敷陳民瘼而誠可感孚，追 仲 甫之遺蹤，允著貞民之望，邁國僑而長世，洵詢推慈惠之師，既立達以為懷，實痼瘵之在抱。

Lamenting that we do not have a way to see the sunlight, as if our heads were put upside-down in basins, we would like to tell [your Excellency of our pains]. It is undisputed that your benevolent administration is long-standing and your incorruptible character is widely known, that you convey the orders of the emperor without obfuscation and express the pains of the people in a touching and trustable way, that you follow the path of the sage Zhong Shanfu 仲 甫 and bring the people's wishes to the front, that [your fame] will last longer in the world than that of Gongsun Qiao 公孫僑, that your Excellency is indeed recognized as mentor of benevolence and kindness, and that you hold the wish to help others with their improvement and indeed keep the pains of the people in your heart.

農等爰敢直陳隱痛，上叩臺端。伏求俯察艱難，用垂矜憫，舉輿情以入告，俾民隱而上聞。庶幾聖天子惻然哀念，切責有司，稅斂均平，以甦民命。固東南億萬姓再造之恩，亦國家千百年無疆之福。而中堂造德於黔黎，自獲延麻於蒼昊。所有下情，具如苦告。

We peasants, therefore, dare to present [our] hidden pains directly and kowtow to your Excellency. [We] beg your Excellency to look at the hardships below and bestow mercy on us, [so that you] will report the situation of the people to the emperor, and let the hidden pains of the people reach upwards to the hearing [of the emperor]. Perhaps the sage son of Heaven will commiserate sympathetically with us, strictly demanding the related officials collect land tax fairly, and rescue the people's lives. It is surely a grace to return life to hundred of millions of families in the Southeast, and also a bliss to the state for over thousands of years. Thus your Excellency will bring grace to the commoners, and receive lasting protection from heaven. The situation of all at the bottom of society is entirely as [it is presented] in the bitter report.

古吳老農百叩

Old Farmer in Wu, with one hundred kowtows

2. Petition *Wu min ku gao* 吳民苦告

書云，民惟邦本，本固邦寧。古來有國家者，無不以保民而興，亦無不以剝民而敗，不待智者而知之也。今日所關於民最切，所關於國家最大者，莫如漕賦一節。請試言之。各屬徵收，供天庾之積儲。凡在官吏，食祿治民，自應恪遵 功令，潔己奉公，豈容粒合浮收，以害小民？如不浮收，斷無民欠漕尾，豈不 有益天倉？在民間照例完賦，皇恩均沾，終歲勤動勞苦，供賦之餘，得以仰視 俯育，各循其本分，官清而民樂，民樂而天和。自然無災無殃，永享昇平之福。為官吏者亦可留名千古，簪纓不替乃進。

It was said in *Shangshu* that, “The populace are the root of a country; if the root is firm, the country is tranquil.” Since time immemorial, those who are in charge of the state would rise if they cared for the people and would be defeated if they exploited them, which is known even to those who are not wise. The issue which concerns the people most and is most crucial to the state in these days is grain tribute tax. Please allow me to explain. [Land tax] is collected in each county for the stores of state granaries. Those in official positions who receive salaries from the state and govern the people should, of course, obey orders, keep themselves clean and serve the public. How can they be allowed to levy extra surcharges that harm the people? If they did not levy extra surcharges, there would certainly be no shortage or arrears. Does it benefit the granaries of the state? If tax was paid according to the rules, and royal grace was evenly shared among the people after the hard work of a whole year, people would be able to take care [of the old] and nurse [the young] after tax payment. If everyone fulfilled his duty, then officials would be clean, and the people would happy. If the people were happy, the heavens would be in harmony. Then, naturally, there would be no disaster or suffering, and [everyone] would forever enjoy the bliss of peace. Officials would have their names remembered forevermore and obtain promotions rather than being replaced.

時外縣謀缺收漕，帶領貪黷幕友門丁，縱容奸惡漕總，串通豺狼差役、經造、地總捏報災分，致報連年水、旱、蝗、風。又將災分先盡貪狼鄉紳。蘇城鄉紳，

惟紐家巷潘，奉公完糧，其外彭等串通官吏，以熟作荒，不完條漕。不知鄉紳身受國恩，何以不思報効。同鄉桑梓，何以不思矜恤保衛。但知自己便宜，既負皇恩，以熟作荒，致令鄉民以荒作熟，欺上害下，充滿囊橐。坐燈船，狎娼妓，吸鴉片，習賭博，種種揮霍，以滿其欲。聽任官吏漁肉小民，全然不理。

At present, when those non-native magistrates obtain positions and collect grain tribute tax, they promote their avaricious private secretaries and servants, indulge treacherous *caozong*, collude with wolf-like runners, *jingzao* 經造, *dizong* 地總, to fabricate disasters and report floods, drought, locusts and wind [to the court] in successive years. [Magistrates] let wolf-like greedy gentry households share disaster remission portions first. Among the gentry in Suzhou City, only the Pan 潘 in Niujiaxiang 紐家巷 serve the public [interest] and pay grain tribute tax. Other gentry households, including the Peng 彭, collude with officials and clerks (*jingzao*) to register good harvests as bad ones and do not pay grain tribute tax. It cannot be understood why gentry members receive grace from the state [but] do not consider repaying [the state's grace], why they do not consider sympathizing with and protecting [the people] in the same county. They consider only their own interests, and in doing so, they disappoint the emperor's grace. [Gentry] register good harvests as bad ones, which forces commoners to register bad harvests as good ones [to pay full tax]. Gentry fill up their pockets by cheating [the emperor] and harming [commoners]. They entertain themselves by taking boats at night, visiting prostitutes, smoking opium, gambling, and squandering in many ways to indulge their desires. They allow magistrates and clerks to exploit commoners and never interfere at all.

州縣收漕，竟令漕書包辦。本官形同木偶。但知淨得餘銀若干。有事坐出，呼喝比打，悉听惡書出口。各屬查察之人，非奸猾嗜利之親友，即鑽營門路之長隨。若輩終年坐食，吸煙嫖賭，鮮衣美食，役目家中，宛如豪富之門。盡取給於漕中，無不噉如哮虎，狠若貪狼，敲骨吸髓，視為應得。

When collecting the grain tribute tax, magistrates entrust their obligations to clerks (*caoshu* 漕書). Magistrates are like puppets and only know how to obtain more silver as profit. They follow the demands of ferocious clerks (*caoshu*) and indulge

the clerks to excoriate, hasten, arrest, and whip the taxpayer. Those who are in charge of inspecting granaries are either magistrates' treacherous and greedy relatives and friends or private servants (*changsui* 長隨) who curry favor for benefit. Such people profit without hard work and are indulged in opium, prostitutes, costly clothing, food, houses and large groups of servants as if they were from rich and powerful clans. As they profit from grain tribute tax and take it for granted that they deserve wealth, not one of them does not bully [the people] like roaring tigers and fierce and greedy wolves. They break the [commoners'] bones and suck the marrow.

當其開倉伊始，米上倉，百般刁蹬，或嫌米色不純，或斥潮氣未盡。輾轉駁回，肆其索勒，鄉民無法可施。任憑好米，終要驗米。樣筒灰印，諸人用足使費。再三懇求，是始得惡口應允，收納方能入廩。廩內私造七斗之大庖，加倍之大斗大升。量收時淋尖踢斛，十庖只作七庖。七庖再折八扣，名曰七折八扣。負米一石赴倉完納，合等串米，不及四斗。民間米粒視作糞土。外要查戶報單，票錢諸名目，另加倒水腳，每石二百文之多。糧戶回家，怨恨入骨，敢怒而不敢言。

When granaries begin to open [to accept tax grains], clerks create difficulties to stop taxpayers from entering granaries to pay with the excuse that the grains are below standard, either not pure or too wet. After repeatedly rejecting the taxpayers' pleas to enter granaries, they begin to extort. Taxpayers can do nothing but follow their demands. No matter how good the grains are, they must be tested. Taxpayers are charged for sample measures and grey [testing] stamps. After begging repeatedly, taxpayers obtain ill-mannered allowance to enter and pay. In granaries, over-sized measures are adopted. When measuring, grains are poured into measures in a hill-like shape (*linjian* 淋尖), and measures are kicked (*tihu* 踢斛) so that more grains can be contained. 10 *hu* 庖 of grains are counted only as 7 *hu* and then calculated with 20 percent off. It is therefore so-called "30 percent off, and then 20 percent off" (*qizhe bakou* 七折八扣). 10 *dou* 斗 of tax grains, after such extortion, are counted as less than 4 *dou*. Rice and grains from the people are regarded [as cheap] as dung and dirt. In addition, taxpayers must pay fees for all the processes of payment. The fees for checking households in the land registration records, for tax registering, for

notices and freights, for water foot, amount to over 200 *wen/shi*. After tax payment, taxpayers have grudges deep in their bones they dare not express.

漕書又自買不堪穀頭醜米，存頃開兌之處。計筭起運米數，業經足額，開倉不及數日，即稱倉廩已滿。使糧戶有米無交，忍氣吞聲，不得不遂其筭。設櫃名目，中價勒折銀洋、抹水足地，補串，數十文之查號，數十文之票錢，民間銀錢，視作紙片。

Then clerks (*caoshu* 漕書) buy grains of bad quality to fill the granaries [to replace the tax grains of good quality], and calculate the amount to be delivered. When the storage is enough for delivery, *caoshu* will assert that granaries are full, although granaries are open for only a few days. Taxpayers [that have not paid yet] are not able to pay even if they have grains. They have to accept (*caoshu*)'s tricks [of squeezing]. Clerks set a counter and accept only tax in money. They extort with high conversion rates between grain and copper coin, charge dozens of *wen* for checking a registration number and another dozen *wen* for a payment notice. Silver and money are regarded [as cheap] as a piece of paper.

不及數日，即行收櫃。發票截串，加價勒折，听憑經造揀截。經造近來各皆廣置田畝，互相調到自己畝內。混立花戶，永遠捺弊，弗完條漕。此外之糧戶，無論其有力無力，應截不應截，但除鄉紳及自己有來往之戶，捺攔不截，其餘任意截串，任意加價。持串到糧戶家中，如狼如虎。或因歉收，無力未完，或因閉倉迅速，不及赴完，而一見經造，心驚膽怯，見其寒弱，狐假虎威，刻不帶緩。稍不如意，鎖拿私押，糧戶不得不變產羅掘，遵其重價。外加書差雜費，始得脫身。寔屬可憐。

After a few days the counter is removed and receipts are no longer given out. Then runners (*jingzao* 經造) have a chance to levy extra high conversion rates and fees wantonly by giving out new payment notices and receipts. Runners (*jingzao* 經造) have purchased a great deal land and houses in recent years and exchange with each other to have real estate concentrated in their own precincts (*tu* 圖). They cheat in land registering and never have to pay land tax. Other taxpayers, no matter whether

they are solvent or whether they should be given receipts, except gentry households and the ones that have good contacts with clerks, will be given new payment notices and receipts and be charged extra high surcharges. Clerks visit farmers' homes with tax notices in their hands, like tigers and wolves. Those farmers who have not paid because of insolvency or closed granaries and counters are terrified when they see the clerks. The clerks are like foxes, but bully taxpayers as though they have the authority of a tiger, and hasten them to pay without delay. They will be detained by clerks' personal decisions if the clerks are unsatisfied. It is so miserable that taxpayers have to sell whatever valuables they have in their possession to pay the high taxes and other surcharges in order to avoid being arrested.

截串勒完之後，即在內揀出捺押鄉紳戶頭，餘盡內截，名為倒箱。着差到鄉逐戶勒索，加價無限，致民間逃避難離，怨恨號天。書家舊家，升合之糧，莫不受辱，刻毒剝削至此，民何以堪？

Thereafter, clerks choose some default low-level gentry household and carry out the so-called "turning over the boxes" (*daoxiang* 倒箱). Runners visit each default household to extort unlimited surcharges. The default taxpayers are forced to escape from their homes. They lament to the heavens, carrying grudges and hatred. No educated family or descendant of clan is not humiliated because of a small amount of tax default. How can the people bear it when they are exploited in such a vicious way?

有子曾云，百姓足，君孰與不足？彼時厚斂於君，尚應止之。今日厚斂於州縣，與國無益，賢愚共知。各上司身當重任，職掌大權，不知訪查此弊，立即專參嚴辦。扶國救民，為第一要事，而反心重利欲，口角流涎，每年索取漕規，彼此分肥，竟成至當不易之例。為上司者，已得三節兩壽之饋送，再有漕規，難顧百姓性命，只得閉口無言。

Youzi 有子 once said, "If the people have plenty, their prince will not be left to want alone." Even the prince in those days should be restrained from collecting heavy imposts. It is known to all, the wise and the foolish, that it does not benefit the state

for magistrates to impose extra heavy taxes and surcharges in these days. Their superiors, who have great responsibilities and are in important positions, should be impeached and harshly punished if they do not investigate these malpractices. They chase interests and desires and covet benefit [without realizing that] it is crucial to support the state and rescue the people. They regard customary fees (*caogui* 漕規) and sharing booty as an unalterable principle. As superiors, they receive gifts at the Spring Festival, Mid-autumn Festival, Dragon Boat Festival, on their own and their wives' birthdays, but still demand customary fees. Therefore they are not able to care about the people's survival and have to keep silent instead of [confronting their subordinates' malpractices].

今日之鄉民，終歲勤苦，頻遇災荒，無錢無買荒，勒令作熟，追呼之苦，勝於猛虎。賣男鬻女，無濟於事。偶得豐稔，收成工本之外，供今浮收之重賦。上不能養，下不能顧，合門怨恨，妻離子散，前空未補，復來追呼，日甚一日。或有入為匪類，或有流落不知所為。盜賊之多，皆由於此。干戈之不息，亦由此感召之也。

Farmers in these days work hard throughout the whole year but often suffer from disasters. They cannot afford to buy disaster remission portions (*mai Huang* 買荒) and have to pay full tax quotas after suffering from disasters. The pains of being hastened for tax are more horrible than [being bitten by] fierce tigers. Even if they sell sons and daughters, they are not able to fulfill the tax quota. When the harvest is occasionally good, they do not have enough to support their families after the cost of farming and the high tax is deducted. Full of grudges, they are forced to separate from their wives and children. They are hastened for new tax payments when their old debts are not paid off yet. The pressure of being hastened becomes harsher year after year. Some of them join bandits, and some are displaced and missing. Banditry occurs so often nowadays, and revolts are ceaseless.

即如六年分，亢旱成災，按地寔係偏災，低區成熟，極應照常完納。然每見鄉紳十分收租未見一成完糧。至於民戶，不論其全災，或有麥秀無收，並未插種秧苗，或因雖經插種，無力耕耘，秀實俱屬顆粒無收。何以任縱經造，捏造竹

冊，移作賣錢。每畝七百元。再要勒完熟田二成，索詐荒田錢。如無買荒之錢，勒令作熟全完，官價十千。糧差經造分肥，加價奚止增倍。

All descriptions in this paragraph happened in 1856, and all mentioned above represent the situation in general. In 1856, for example, drought disaster was reported. The land in lower regions was untouched and obliged to full tax quota. Gentry households were seen to collect full rent from tenants but paid no tax. Commoner households that had no harvest were expected to pay the full tax quota, no matter if they had suffered from the drought, or if their wheat had grown without seeding, or they had no chance to transplant rice shoots in time, or could not afford to farm after the transplant. As a result, taxpayers had to entrust clerks to buy disaster remission portions. Clerks cheated in disaster registration and sold disaster remission portions at the price of 700 *wen* 文/*mu* 畝 and with an extra extortion of 20 percent of the full quota as a “disaster fee” (*huangtian qian* 荒田錢). Otherwise, the commoner households had to pay full quota at a price as high as 10,000 *wen*/*mu*. The quota was several times higher than the statutory tax quota, and the tax runners (*liangchai* 糧差 and *jingzao* 經造) shared the profits.

在狼狽官吏，趁此米價昂貴，追呼入己，却極得意，豈知鄉民歷遭浮收苛政，困苦難甦，值此歉歲，顆粒無收，正在難以活命，更被虎狼追呼，因此起心不良，為盜為寇，不知凡幾。

Officials, clerks and runners, colluding with each other, felt proud of themselves for hastening tax payments in grain at the moment when the market rice price was extremely high. How could they know that the farmers had to bear high surcharges and tyranny, and live in poverty without relief? At the moment when the farmers had no harvest and could hardly survive but were chased by tigers and wolves for tax, countless of them had to join bandits.

七年分風傷，實係周徧之災。恩蠲成分，理應均攤，使人心平允，豈有此田被傷，彼田未被風傷之理？良民遇此歉收，因畏暴虐，只得不顧父母妻子，儘供浮收重賦，鑽謀注荒，每石官價七千。至於紳戶，粒米未完，倉冊俱在，難逃

覆核。上年紳戶所完者，盡屬帳房串通經造，揀選同姓，或有他姓冒稱，尚未過戶，再有托友在外收攬包完，並無的戶完者。或有紳親紳友，紳家帳房，紳奴紳僕，紳門驕夫，冒立紳戶，一概為完。偶有截出，遂即吊串。皆由官吏自知貪黷，浮收暴虐百姓之狀。在鄉紳目中，畏其挾制，只得將皇恩當做人情，儘數送與紳衿，以塞其口。

In 1857, wind damage occurred, and all farmers became victims. Tax remission portions should have been shared among all taxpayers to show fairness. How can it be possible that some land was damaged by the wind but the adjacent land not? Docile farmers who had no harvest, afraid of the tyranny, had to pay the tax and surcharges instead of supporting their families. They tried to buy disaster remission portions at the price of 7000 *wen/shi*. Gentry households enjoyed disaster remission portions and did not pay at all, which can be proved by checking tax registration. The tax paid in the names of the gentry households in the last year were not really paid by those gentry household, but by other households through the malpractice of proxy remittance. Some were paid by other households with the same family names, or by those who lied about land transactions, or through proxy remittance committed by friends of gentry without exact household information. All these were committed through collusion with accountant clerks and runners *jingzao*. No gentry household really paid their tax, but their relatives, friends, accountants and servants paid in the names of gentry households [at the short rates with disaster remission]. If such malpractices are found out occasionally, the receipts will be withdrawn. As officials and clerks are aware of the fact that their corruption and malpractices cannot escape the eyes of gentry, they are hostage to gentry and have to give the emperor's grace - the disaster remission portion- to gentry as hush money.

故致三五年來，民戶為田被累，困苦無告，將田託人，或得價值，賣與鄉紳，或用使費，送與鄉紳，但求脫累而已。今年鄉紳除潘外，廣收無價民田。再有 去任官員，深知其弊，在於舊任地方，將任內所得贓銀，廣置田畝，串通同寅，立包短價，以熟作荒，以冀永遠在此分肥。又有強梁之廣東人，亦知為利藪，就近買田，恃能挾制官吏，官吏怕彼，只得聽其沾利。現在去任官員，僅一姓 周者，強梁廣東人，亦尚不多。惟鄉紳廣收田畝，正在方張，去負分肥，接種

而起。廣人貪利，效尤必多，設使將來夷人得知，亦必有來得田者，官吏豈不更怕。所謂強人自有強人收，再有強人在後頭。且有奸猾匪徒，結交漕書經造，覓頂人亡產，絕之衿戶短包，冒認伯叔，混稱親戚。初特收攬包完，舞弊射利。既有利得，身家本非清白，混捐從九虛銜，所費不過一二十金，因此置買田畝，混入紳衿，必致合縣田糧，鄉紳居其半，其半盡歸生員廣人夷人。本處良民，無一有田者，剝害一方民命，盡養雜色貪人。揆諸天意，豈肯容乎？

In last three to five years, land became such an unbearable burden for commoners that they sold or transferred their land to gentry for money or use fees, hoping only to get rid of the burden. With the exception of the Pan, gentry members purchased large amounts of land this year. Officials who once served here are well aware of the malpractices, so that they purchase land in the county where they once served with the illicit money that they obtained from their offices, and profit permanently from short rates, proxy remittance and disaster remission portions in collusion with clerks. Some vicious Cantonese, seeing a source of wealth, also buy land here. Officials and clerks are hostage to them and afraid of them and therefore indulge their malpractices. Only one former official whose name is Zhou 周 profits in this way.

The Cantonese that own land in Suzhou are not so many at present, but increasing numbers of gentry members, one after another, are purchasing land for benefit. As the Cantonese are greedy, more of them will follow such malpractices. If foreigners see the advantage, they will also come to purchase land. Is it not true that officials and clerks will be more afraid and also hostage to them? It is said that “A strongman is brought under control by another strongman, and a [third] strongman stands behind”, [which means diamond cuts diamond]. Treacherous gangsters, colluding with *caoshu* and *jingzao*, become imposters by assuming names of the dead and pretend to be relatives of low-level gentry. They profit from proxy remittance first and then purchase the lowest titles by contributing ten or twenty *liang* of silver. Then they purchase land and enjoy the short rates reserved for the gentry households. The certain result is that half of the land in the country belongs to high-level gentry, the other half to low-level gentry, the Cantonese and foreigners. Docile local farmers do not own land any more and live in a miserable situation, while various vultures have easy pickings. Is this really allowed by heaven?

又如七年分上忙条銀，每錢二百八十八文，較之時價紋銀，一百四十串，已經加倍徵收。歷年溢完流底，民間從無到手。俱屬官吏分肥。至於鄉紳漕米，相同一例不完。此等肥己鄉紳，罔顧民間疾苦，貽害良民。紳戶愈多，而民戶愈苦。官吏任意吞蝕，遇可欺之良民，則誣云無荒，甚且捺貼謄黃，隨貼隨扯，將蠲免成數字樣，改抹糊塗。種種弊端，難以枚舉。豈非喪盡天良，減旨負恩而何？此等官吏鄉紳，貪污刻剝，為國斂怨，上無以對君王，下無以對百姓。言之可痛可恨，可恥可憐。

The first half of the land-labour tax in 1857, for example, was collected at the rate of 2880 *wen/liang*, double the amount of the market silver price, 1400 *wen/liang*. Every year, farmers have no profit left after paying tax, while officials and clerks share the spoils. Gentry households do not pay grain tribute tax, as always, in spite of the pains they bring to commoner households. The more gentry households there are, the more the commoners suffer. Officials embezzle tax funds wantonly and deceive docile commoners on disaster remission portions. They do not post the emperor's edicts [on disaster remission] in time, or remove the edicts immediately after posting them, or alter the portion of the disaster remission. The malpractices are countless. Are they not entirely heartless, and do they not disappoint the emperor's grace by disobeying edicts in this way? Such officials and gentry, corrupted and harsh, collecting only grudgingly for the state, should feel ashamed when facing the emperor and the people. They are contemptible, hateful, shameless and miserable.

如欲整頓漕務，先行革去上司漕規。災分無論輕重，終歸均攤造冊。由單注明，除災幾分幾厘，寔徵米若干。条銀亦應下忙串內，扣去幾分幾厘，寔完若干。開倉起徵，先令鄉紳頭排先完，次令衿富二排完納，末令民戶三排完納。厥斛用部頒制，斛听粮戶較准，迅速入厥。務須平斛響攬，不許粒合浮收。倘有刁戶潮米混繳，驗米秉公斥退。如果毛色，秉公篩扇，均不得私行賄納，察出嚴究。收米入厥，隨時給串，免得遠民重來領串跋涉。而条銀亦應先紳次衿後民，三排等次完粮。斛口条銀串價，紳衿貧民應一律均平。不均不平亂所由起。孔子云，不患寡而患不均。又曰，天下國家可均也。均平治也。今日官紳，究竟

曾否讀過，何以不奉聖賢治世，昏昧至此？徒知貪黷，清夜自思，有何面目見君民。試思官吏如不浮收，何怕紳衿挾勢，倘有抗欠等情，儘可一例追比。

To overhaul the grain tribute tax collection system, customary fees should first be cancelled. No matter how much the disaster remission portion is, it should be registered and shared evenly among all taxpayers. The exact grain tribute quota after disaster remission should be given clearly on tax notices. In the case of the second half of the land-labour tax, the silver quota before and after remission should also be clearly given on notices. When granaries are open for tax collection, taxpayers should pay in order - high-level gentry households first, then low-level gentry and rich households, and commoner households last. The standard measuring containers set by the Minister of the Revenue should be adopted. Taxpayers are allowed to check and correct the measuring containers. Collection should be carried out immediately in granaries. It should not be allowed to put too much grain in the measuring containers. Wet grain should not be accepted. If the grain is below standard, sieving should be carried out according to the rules, and no private bribery should be allowed. If such malpractices are found, [the clerks] should be harshly punished. When the grain is accepted in the granaries, receipts should be given out immediately so that taxpayers who live far away need not travel long distances again for the receipts. In cases where tax is paid in silver, the payment should also be carried out in order - high-level gentry households first, then low-gentry households and rich households, and commoner households last. Silver prices and surcharges for the cost of measuring containers and receipts should be universal among all taxpayers. Inequality and unfairness lead to trouble and revolts. As Confucius once said, “rulers of states and chiefs of families are not troubled with fears of poverty, but with the fear of inequality,” and “the kingdom may be equally ruled.” Have officials and gentry in these days ever read this? Why do they never follow the sages and men of virtue, but are muddleheaded to such an extent? The only thing they care about is embezzling tax funds. How can they unperturbedly face the emperor and the people when they introspect themselves in the night? Suppose, if officials had not levied illegal surcharges, how could they be held hostage to the gentry? They could have hastened arrears from gentry households when they evaded tax.

今宜先行勸諭紳戶，毋須續置田畝，查辦去任官員，將產業賣入庫，其錢本屬此地贓財，以充公田。至廣東人，皆屬該處強悍之徒，在此販賣煙土，尚是浮業可來可往。今又得田，恃強上挾官吏，下欺農民，在此立腳，永無去日。貽害不淺。自應該一例禁止。夷人更不待言。其經造有田者，盡是強僭硬吞之產，混立花戶，隱縮捺沉，不完條銀，至重冊欠。應出招軍民人等。指明告發，將產入官，變價充餉，使無隱縮捺沉花戶。自然冊欠漸輕，查將有田之經造，永革不復，另招人充。使無舞弊，寔係人亡產絕之花戶，造冊開除，如是辦法，永無顆粒漕尾，又無分厘蒂欠。上則完清條漕，倉庫漸可充滿，下則清賦徵收，大補元氣于民間。民力漸漸可甦復。中間鄉紳照民完納，仍有利息，如果一律清漕，君民一體有益。即孔子云，蓋均無貧也。不過官吏少揮霍之資，又無財帛運歸。

Gentry households should be advised and urged not to purchase anymore. The land purchased by officials who have left offices should be investigated and confiscated as official land. The fierce Cantonese who deal in the opium trade, [as a mobile population,] will not permanently stay. If they own land and benefit by threatening officials and bullying the people with violence, however, they would settle and never leave. Their residence, which will bring about great troubles, should be totally forbidden. Let alone foreigners. The land owned by runner *jingzao* are taken by force or peculation, registered with wrong names and hidden sizes. They never pay tax. As a result, the tax default grows. They should be denounced, and their land should be confiscated and sold for military funds. [After rectifying malpractices by runners,] no land should be registered with wrong names or hidden sizes, and, as a result, the default would gradually be relieved. Runners (*jingzao*) who have purchased land should be removed and never employed again, and their positions should be filled by others. The malpractices [created by runners] would disappear. As a result, the fake landowners, who are actually dead or own no land at all, would be deleted from the land and tax registration. Thus the tax default or arrears would no longer exist. After the tax overhaul, official granaries would be enriched. After the tax collection overhaul, the burden of the people would be relieved. Gentry households can still profit after paying tax at the uniform rate. The land tax overhaul will benefit both the state and the people. As Confucius once put it, “there would be

no poverty if it is equal,” but officials and clerks would have less funds to squander and could not transport large amounts of wealth to their hometowns after retirement.

試看軍興以來，為官為紳，數十萬之家私，一二品之大員，身家全失，被賊牀殺，後人論以為貪黷虐民之報。昔日之為官者，遭此荼毒，可見一斑。今日之為官者，何不猛省回頭，中流砥柱，繁華改為朴寔。劫奪化為仁慈，民怨恨漸平，干戈漸息矣。如不覺悟，仍前苛虐，天怒于上，民怨于下。強寇外逼，窮民內作。官紳之禍，發不旋踵。害延家國，悔將無及。可不懼哉？可不痛哉？先民自有言，詢於芻蕘，敢竭愚忱。縷陳積弊，萬望大人先生，聽察納，平心而採擇焉。國家幸甚。生民幸甚。

古吳老農垂淚苦告

Please have a look at the situation since the Taiping revolted. Officials and gentry, with property of several 100,000 *liang* of silver, or with titles of the first or second ranks, lost all their property and even their lives. Such destinies will be regarded by later generations as karma of their corruption and abuse on the people. The disasters of former officials show karma. Why do not officials in these days thoroughly rectify their errors and become a mainstay [of the state] by turning their lives from luxury into simplicity, turning themselves from plunder-loving into benevolent, so that the people's grudges will be relieved, and the wars and revolts will gradually subside? If they do not realize that fact and continue the tyranny, their behavior will provoke the wrath of heaven and the resentment of the people. When foreign powers threaten in coastal areas, and the impoverished people revolt inland, catastrophes against officials and gentry will follow immediately, and their families and the state will be involved. Then it is too late for regret. Is that not formidable? Is that not heart-wrenching? The ancients had a saying: "Consult the grass and firewood-gatherers". I may take the liberty to prove all my loyalty by reporting long-standing malpractices repeatedly. I hope your Excellency will listen to the suggestions keenly, scrutinize them, and then select some to follow calmly. It is bliss to the state and the people.

Presented by an old peasant, bitterly with tears

3. Postscript *ba* 跋

跋 予遊幕四方三十餘年，每訪求民生疾苦，托諸歌謠，以待採風者。年來橐筆江蘇，熟知漕弊之害，民惟蘇松為尤甚。今春小寓胥江，得與老農相識。一日者，老農喟然歎曰，時世之壞，不可救矣。予叩其說，老農書此吳民苦告篇示予。與予所聞無異，而語較詳也。余讀而憫之，因刻諸版。賢有司及賢紳士見而哀衿，行清漕而革漕弊。救吳民于水火之中，培國家之元氣。豈非當今第一功德哉？是老農所云不可救者，終未必不可救也。

戊午秋日維州

蓋思氏跋

Postscript

I have been travelling around and serving as a private secretary for the past thirty years. When I saw the pains of the people, I composed them into verse, waiting for someone to collect them. I have been serving in Jiangsu with my brushes in my sack in recent years, so I know the harm of malpractices in the grain tribute tax collection. I also know that the burden of the people in Suzhou and Songjiang is heavier [than that of people in other regions]. I lived temporarily near Xujiang 胥江 River this spring and had a chance to know the old farmer. One day, he sighed and lamented that the world was degenerate and could not be rescued. I inquired into his opinions and he showed me *Bitter Statement of the People in Wu* (*wu min ku gao* 吳民苦告). It was not different than what I had heard before but more detailed. I felt compassionate after reading it and had it printed. If able officials and gentry members see it, they, too, may have compassion [for people in this region], and may be willing to overhaul the grain tribute collection and abolish malpractices. And so, the people would be rescued from [suffering as if they were living in] water or fire, and the vitality of the state would be cultivated. Is that not the first merit nowadays?

Therefore, what the old peasant regards as irredeemable, may not be ultimately be irredeemable after all.

Jinsi shi 薑思氏 from Weizhou 維州,
in the autumn of 1858

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