

Provincial contributions to the Qing government budgets formulated during the Xuantong era: The case of 1911

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The fiscal budget of the Qing Dynasty's government under an imperial family cabinet for 1911 was characterized by allocations favoring the three northeastern provinces. This is proved by the facts that 1) the contributions of these three provinces to the budget were much smaller in proportion to their relative tax revenues and 2) the portion of military and loan redemption expenditures were lower and the portion of administrative expenditures higher than the provincial averages. The reason why the Qing government favored these three provinces was probably because 1) they were crucial strategic locations for the defence of Beijing against Russia and Japan closeby and 2) they were the home provinces of the Qing Dynasty family, thus enabling us to view the Dynasty's favoritism from the standpoint of a policy directed at implementing measures related to constitutional reform in the northeast prior to any other region.

On the other hand, the contribution of Jiangxi and Anhui Provinces to the budget were much higher in comparison to their tax revenues. And while the contributions of regions like Jiangning, Sichuan, Guangdong and Hubei were not all that large, due to the considerable deployment of troops in their regions, they were nevertheless forced to expend large amounts on military support, making their overall fiscal burdens by no means light. Under such circumstances, the fiscal budget of 1911 by no means represented progressive taxation and contributed very little to the redistribution of wealth.

The governors of those provinces which did not benefit from favoritism in government allocations probably had much to complain about how the budget was handled. In order to document such dissatisfaction, the author of the present article takes up the cases of Jiangxi, Anhui and Guangxi Provinces, in particular the exchange of opinions between Feng Rukui, the governor of

Jiangxi and the Qing government cabinet, which depicts Feng's call for progressive allocation in sharp opposition to the cabinet's attempts to disproportionately favor a specific region. Judging from these cases, the author concludes that 1) the governors of the provinces in question complained more vociferously about the government's unfairness than their counterparts elsewhere and 2) the governors of all provinces seemed to have fairly good ideas about the contributions made by other provinces to the budget.

Since all provinces did not necessarily fully comply with the central government financial board's recommendations concerning contributions at that time, it would be difficult to simply conclude that the fiscal budget implemented in 1911 punished the provinces in the Changjiang River basin, like Jiangxi and Anhui; however, it would not be surprising even if their dissatisfaction over fiscal policy fermented distrust of the imperial family cabinet.