

在徭役與公費之間：明代江西地方公費 收支結構變遷與一條鞭法改革*

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本文通過考察江西地方公費的收支結構與變遷軌跡，探索明代地方財政的運行原理，解讀明代地方財政的結構性特徵。江西里甲銀的派徵雖在景泰年間已經出現，但辦納全由里長負責，官府不直接掌控基層的財政數據。正德、嘉靖之際，地方政府將財政觸手深入到基層社會，開始按照丁糧核算民戶資產，均平派徵里甲銀，這是地方財政得以確立的基礎。但直到嘉靖十五年(1536)，主要公費項目陸續編入「里甲規則」文冊以後，地方公費體系才初步確立，冊籍和貨幣成為官府管理財政公費的主要手段。通過對地方政府日常辦公接待公費、儀典公費以及夫馬差船等項目實際支辦方式的考察可知，江西各府縣仍有大量公費項目由職役群體「自行辦納」，徭役的附帶性財政責任很重。坊里長、鋪戶攜銀買辦的項目，往往因公費支出的定額限制，再次出現買辦徭役化的情況。所以，地方公費銀納化並不一定取代舊有財政辦納中的徭役因素，貨幣、徭役等多手段並用是明代地方財政體現出來的特點。一條鞭法中清理隱性財政負擔、革除職役群體的中介作用更多體現出中央財政的集權行為，觸及了地方群體的既得利益。因而，地方政府並未全然拋棄「貨幣+徭役」的財政模式，這是「鞭外有鞭」情況反復出現的根本原因。

關鍵詞：明代、江西、地方公費、里甲銀、一條鞭法

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Between Corvée and Public Funds: Changes in Local Public Revenue and Expense Structures in Jiangxi and the Single Whip Reforms in the Ming Dynasty

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This essay explores the features of local public fiscal management in the Ming Dynasty by investigating the structure and evolution of local public funding in Jiangxi Province. Tax levies for local administration (*lijia*) already appeared in Jiangxi under the Jingtai reign (1449-57). The responsibility for collection lay entirely with the tax captains (*lizhang*), with the government having no control over the financial data at the grass-roots level. Between the Zhengde (1505-21) and Jiajing (1521-67) reigns, however, the fiscal tentacles of local government penetrated deep into the grass-roots levels of society, using population and grain production to calculate household assets and equally allocate the local administration levies, which was the basis for local public finance. But it was not until the 15th year of Jiajing (1536) that the main elements of public funding were incorporated into the "Local Taxation Rules and Regulations," as the local public finance system began to be consolidated, with accounting and monetary arrangements falling under the purview of local government public fiscal supervision. After examining the actual allocations for official reception expenditures, ceremonial expenditures and transportation expenditures of the day-to-day local administration, we find that in the various local government offices in Jiangxi,

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there was still a large number of public expenses that were “self-financed” by the office personnel such that the fiscal burdens that accompanied corvée labor were heavy. Under the circumstances, even though community heads and neighborhood households in the precincts were paid, their works were not entirely free of the characteristics of corvée service, because the government put the quota limits on public expenditures and thus the payment could not always reflect the worth of their work. And so, the commutation of public funds into silver did not necessarily replace the old fiscal system that relied on corvée service. The simultaneous use of both cash transactions and corvée service remained a distinctive feature in fiscal management in Ming local government. The Single Whip reforms were designed to eliminate the hidden burdens of local government finance and to eradicate the mediating function of the office personnel in the corvée system, as a means to centralize and control the finances of the empire, but these measures clashed with the vested interests of those in local government. And so, local governments did not completely abandon the “cash payment plus corvée service” style of fiscal management, and this was the primary reason for the persistent condition of “the whip beyond the whip.”

Keywords: Ming Dynasty, Jiangxi, Local Public Finance, Silver
Commutation of Community Tithing, Single Whip Reform