Abstract

Title of Thesis: RE-EXAMINE THE ORIGIN OF THE FALL OF QING DYNASTY PRIOR TO THE FIRST OPIUM WAR.

Jingchen Bi. Master of Arts. 2025.

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From the beginning of the study of Qing China, the period between the First Opium War in 1839 and the Boxer Rebellion in 1900 has been extensively researched by various historians in both East and West as the pivotal point for the Qing Dynasty as the irreversible and rapid decline started. However, I intend to further contribute to the research on the period between 1790 and 1839, which some historians have pointed out with a renewed focus as to the origin of the Qing Dynasty's rapid decline. Therefore, with that research aspect in mind, by reexamining this period between 1790 and the 1830s, this research paper primarily focuses on the financial cost of the White Lotus War, the Qing's internal expenditures, the Year Without the Summer in 1816, and finally reexamining the true cost of the uncontrolled opium smuggling with the previous events considered. In the end, I am advocating a fresh look at these four critical blows between 1796 and the 1830s that were either more or less equal to the aftermath of Western imperialism and the Taiping Rebellion on the Qing Dynasty.

RE-EXAMINE THE ORIGIN OF THE FALL OF QING DYNASTY PRIOR TO THE FIRST OPIUM WAR.

by

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Thesis submitted to the Faculty of the Graduate School of the
University of Maryland, College Park, in partial fulfillment
of the requirements for the degree of
Master of Arts in History.
May 2025

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05/2025

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Preface

When I was an undergraduate, I was once scolded by my then-professor that for the past 20 years, I had been learning nothing but lies. He confidently stated that there was no such thing as “isolationism” in China, nor was there such a thing as “Western imperialism” in China, mainly because both “outdated” terms were fabricated by both the Communists and the Nationalists. As I stood there listening to him, he advised me that if I continued to hold such a view, I would be better off returning to China, or even Taiwan, to become an educator because I believe in “lies”. Whenever I look back at that strange office meeting, I realized that perhaps some parts of what he said were indeed true. First, when I was studying back in China, the West was indeed portrayed as the principal cause of China’s rapid decline in the early 19th century, especially the First Opium War and the Taiping Rebellion. When studying the late Qing period, one could not help but discover more information and materials regarding the Taiping Rebellion than the White Lotus Rebellion. Without dismissing both the West and the Taiping Rebellion as critical factors in the rapid decline of the Qing Dynasty between 1839 and 1860, I was researching if there were indeed other equally significant causes regarding the decline of the Qing Dynasty prior to 1839. Although these events occurred in different times, I realized that not only the full extent of the impact of the White Lotus Rebellion, the 1816 Year Without the Summer, internal expenditure factors, and opium smuggling prior to the First Opium War were not fully grasped or understood by many, but these events were in fact more or less parallel with the subsequent Opium Wars and the Taiping Rebellion in relations to the deleterious impacts they had upon the Qing Dynasty. Therefore, the period between 1796 and the 1830s was also non-negligible, especially when it was virtually as important as the period between 1839 and 1860 but less thoroughly researched.

Beginning with studying the White Lotus Rebellion period to probe the full extent of the war-time financial expenditure, I focused on the period between 1798 and 1816. This study examines how a chain of events during this period led to the Qing Dynasty's fiscal immobility and had already crippled the Qing's fiscal capability much earlier than the arrival of Western Imperialism in 1839. This perspective suggests that the subsequent First Opium War was not the first nail in the coffin of the Qing Dynasty but rather one of many in that period. Therefore, in contrast to the traditional notion of perceiving the two opium wars and the Taiping Rebellion as the start of the Qing's rapid downfall, I argue that the impact of the White Lotus was similar to the First Opium War nearly 40 years earlier. During my research, I maintained a self-reflecting focus whilst examining external factors on how and why the Qing was already fiscally weakened preceding the First Opium War.

As I began to probe the full extent of wartime expenditure during the campaign against the White Lotus Rebellion, I realized that not only were the frontline commanders sloppy in dealing with the rebels, but the Qing regular troops were also ineffective in combating the rebels. Combined with ineffective leadership and combat infectiveness that needlessly prolonged the rebellion, the rampant corruptions among frontline commanders and local officials were the leading causes of the staggering cost to suppress this rebellion. In addition to how the Qing Dynasty wastefully conducted itself in its imperial expenditures during this period, rampant local level corruptions led to rising dissent among the local population and laid the foundation for the subsequent Taiping Rebellion against the Qing Dynasty in regions where fierce battles had occurred. In parallel with the White Lotus Rebellion timeline, I also noticed that the Qing court itself was also reckless in its pursuit of luxury and maintaining a long-standing tradition, such

extravagance in supplying the banner population, even though the court was fully aware that the rebellion was causing significant fiscal strains.

Subsequently, during this period between 1796 and 1816, the impact of the Year Without the Summer in 1816 was under-researched by many historians, especially in terms of how this famine exacerbated Qing China's financial situation even further after the White Lotus Rebellion. Following the White Lotus Rebellion, which had already exacted an insurmountable war-time financial expenditure, the Year Without the Summer in 1816 resulted in the Qing being fiscally immobile when taxations were crucial for replenishing the Qing's Ministry of Revenue. Here, particular attention will be centered on Yunnan, which was often mentioned as the most severely affected province by natural disasters induced by the sudden atmospheric change in 1816. By examining the Yunnan Famine, one could assess the scale of financial hardship experienced by the Qing in 1816 at a national level. Additionally, by examining Yunnan Province and the different methods utilized by the court and local authorities to alleviate the disaster victims, one could also uncover the financial disparity between each province in resolving the regional matter, especially when the court was not of significant assistance to alleviate the situation. Specifically, some provinces possessed substantial fiscal resource, while others did not. This fiscal imbalance in provincial treasuries further highlighted the uneven distribution of taxation income for the dynasty and exacerbated the Qing's fiscal crisis after the rebellion.

Finally, when looking back at that professor's opinion that there was never any "isolationism" in Qing China, illegal opium smuggling could be considered as an unrecognized form of economic trade between Qing China and the foreign states. Thus, there was indeed commercial trade between China and the West, but one of the major problems lay in the continuous loss of silver to the outside, contributing to Qing China's deteriorating financial

situation. A study of opium smuggling reveals that addiction and corruptions were signs that the Qing was not only losing its silver resources to opium smuggling, but the Qing was also losing its public vitality due to these destructive smuggling activities. Therefore, there was indeed some truths that both Communist and Nationalist's version of Qing China "self-initiated isolation" was perhaps somewhat more expounded upon than necessary. This narrative may have been only somewhat inflated to cover the Qing's disgraceful failure to stop this rampant trade collaboration on smuggling opium and partially covered the treasonous behaviors among the Chinese smugglers. However, what is more important is how the remaining silver reserves in the imperial treasury were drained due to opium smuggling aggravated by Western Imperialism.

In the end, it is human nature to externalize blame and minimize personal responsibility, but self-examination is inevitable. I argue for a fresh, more in-depth examination of the period between 1796 and 1830. This era, preceding the extensively researched First and Second Opium War and the subsequent Taiping Rebellion, is often overlooked and not thoroughly researched despite being nearly as important as the subsequent Opium Wars and the Taiping Rebellion in relations to the magnitude of damage inflicted upon the Qing Dynasty. Altogether with the White Lotus Rebellion, the Year Without the Summer in 1816, the court's expenditure and local-level corruptions fueling widespread dissent, and the continuous loss of silver to opium smuggling, I am advocating a fresh look at these four crippling blows between 1796 and 1830s that were either more or less equal to the aftermath of Western imperialism and the Taiping Rebellion on the Qing Dynasty. Most importantly, together with the Opium Wars and the Taiping Rebellion, how such events constituted parts of the chain of disaster that ultimately led to the fall of the Qing Dynasty. An empire that ran out of fiscal reserves would have no chance against any

existential threat. This is particularly true if the empire had already depleted itself before the threat of imperialism and internal dissent fully revealed its vulnerabilities.

Acknowledgement

Throughout my entire academic research, I admit I do not have the tendency to deviate from the traditional perspectives, which is following the masses. However, that changed around the time when I was attending UCLA studying 19th century Qing China. Here, I need to thank Dr. Brian Griffith, whom I was glad to have met when studying early modern European history, he informed me that outside of the accepted views, sometimes there are some little things that are left out. Thus, the White Lotus War, the Year Without Summer in 1816, and a few others came into my view. With these question in mind, I entered the University of Maryland pursuing a master's degree.

This thesis centers around Dr. Yingcong Dai's The White Lotus War, which is an extensive research work conducted by Dr. Dai on the decade long White Lotus War in Qing China. Outside of Dr. Dai's work, I have personally travelled to Beijing's No. 1 Historical Archives to search through memorial after memorial regarding the White Lotus War. Since there was only a month to cover all the research information related to my research on the White Lotus War, I must thank my advisor, Dr. Ting Zhang, on educating me with some of the enhanced research related skills and directions which I should take once I was there faced with mountains of information even with the assistance of 21st century technology.

As I was writing my thesis, I must say with sincere thanks to two people and the University of Maryland. First is my academic advisor Dr. Ting Zhang. Dr. Zhang's decision to accept me as her student was an opportunity of a lifetime. For that decision and her thorough academic tutoring, she has laid the foundation for my future academic pursuit and educational foundation. The second person is my father, who has been supportive of me ever since I decided to embark on this career. Without my father's support, I will never be here at the University of

Maryland that alone writing this acknowledgement. Finally, I must thank the University of Maryland for providing me with this opportunity to study at this wonderful and resourceful campus. Throughout the past three semesters, I also need to thank some of the fellow students who I had the pleasure of working with and had assisted me in the past few semesters, especially during my first semester here at the University of Maryland.

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Part 1: The White Lotus Rebellion itself and its Financial Toll

The White Lotus Rebellion, when compared to the subsequent Taiping Rebellion, suffers from a dearth of information and has been less thoroughly expounded upon by distinguished historians of late imperial and early modern China. For example, in the book *The Fall of Imperial China* by Dr. Frederic Wakeman, Dr. Wakeman only allocated a mere three pages to describe this rebellion, primarily focusing on the origin of the local militia group that fought against the White Lotus rebels.[1] Dr. Wakeman cited the figure of 100 million silver taels expended by the imperial treasury to quash the rebellion between 1796 and 1801. However, Dr. Wakeman did not clarify why the rebellion had stopped by 1801.[2] Similarly, in the book by Dr. William Rowe, *China's Last Empire: the Great Qing*, even less attention was given to this rebellion. Nevertheless, Dr. Rowe did correctly surmise that this rebellion most likely drained the imperial treasury before the First Opium War.[3] If one examines the origin of the rapid collapse of the Qing Dynasty, then one must deviate away from traditional and thoroughly researched topic like the Opium Wars and the Taiping Rebellion like Dr. Wakeman and Dr. Rowe did. The White Lotus Rebellion, which occurred between 1796 and 1815, was as devastating to the Qing Dynasty as the two Opium Wars and in some ways, even more so. Therefore, the argument is that the White Lotus War that lasted between 1796 and 1805 was not only mismanaged by the Qing commanders that resulted in an unnecessarily protracted war, and the prolonged conflict caused a financial catastrophe similar to, or worse than the Opium Wars and the Taiping Rebellion. Not only did the rebellion financially drained the imperial treasury, but subsequent research into its cost likely relied on underestimated figures, as seen in Dr. Yingcong Dai's *The White Lotus War*.

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1. Pg. 105, Dr. Frederic Wakeman, *The Fall of Imperial China*, Free Press, 1977.
2. Pg. 106, Dr. Wakeman, *The Fall of Imperial China*, 1977.
3. Pg. 165, Dr. William Rowe, *China's Last Empire: The Great Qing*, Cambridge: Massachusetts, Harvard University Press, 2009.

The Origin and a Protracted Rebellion:

The origin of the White Lotus Rebellion must be discussed in three parts. The first part pertains to the rapid population increase after 1680, when the reclamation of new farmland, territorial expansion, and the introduction of new world crops led to triple population increase and rising to 480 million in just two centuries, especially in the peripheral regions.[4] However, as the population increased, new farmland was beginning to run out after 150 years since the 1640s. Throughout most of the period prior to the 19th century, increased population density per unit had indeed led to higher food yields, but the general living standards were decreasing.[5] The second part pertains to the entrenched religious nature of Chinese society around that time. As demonstrated by Dr. Baoqi Qin, who specializes in Qing Chinese local sectarianism, when disasters or misfortunate hit the region, sectarian leaders often utilized such worries and even misfortune to gather believers for their own sect.[6] The third reason why these sects gathered strength was by those who were forced to seek a living elsewhere with no independent financial support.[7] The White Lotus sect traces its origin back to the Southern Song Dynasty in the 14th century. At that time, the White Lotus sect was only one of several sectarian branches that originated from the belief of Maitreya, purportedly second only to that of Siddhartha Gautama in Buddhism.[8] According to legends, Maitreya promised to the people a life without suffering, without illness, and always relish in happiness.[9] Such religious preaching was of significant spiritual alleviation for many during a time of warfare, natural disasters, and ineffective, corrupt

4. Pg. 149-150. Rowe, *China's Last Empire: The Great Qing*. 2009.
5. Pg. 150. Rowe, *China's Last Empire: The Great Qing*. 2009.
6. Pg. 2. Dr. Baoqi Qin, Volumn 1, *Zhongguo Dixia Shehui*, Beijing, China: Xueyuan Publisher, 12/1993.
7. Pg. 287. Dr. Qin. Volumn 1, *Zhongguo Dixia Shehui*. 12/1993.
8. Ibid. Pg. 22.
9. Ibid. Pg. 22.

leadership in Southern Song,[10] However, as the Song and the subsequent Yuan Dynasty prohibited the practice of various sects in attracting believers, forcing the White Lotus sect to go underground to avoid imperial persecution.[11] Beginning with the early years of Emperor Yongzheng's reign, many from Guangdong, Jiangxi, and even Hubei Provinces migrated to the mountainous border regions between Shaanxi, Sichuan, and Hubei. By the middle of Emperor Qianlong's reign, more had migrated to this region than before. Dr. Qin stated that in contrast to the dream for a good life at that region, these migrants turned into despair, when facing extortions from wealthy landlords, and ineffective leadership and lawlessness resulted from corrupt local officials. When faced with such despair in life, many naturally sought religion for spiritual comfort with much antipathy fomenting against the Qing court.[12] Similar to the rise of White Lotus sect during the Southern Song Dynasty, Dr. Qin emphasized on the similarity between late Qianlong's reign and Southern Song era, highlighting how difficult times contributed to the growth of anti-government religious sect. The leaders of the White Lotus sect utilized such public anger to their advantage.

There were four crucial reasons as to why the White Lotus Rebellion quickly spread to other provinces and why the Qing Dynasty could not manage to eradicate the rebellion in its infancy. First of all, the White Lotus Rebellion was unique due to its origin, which was that this rebellion did not start as one uprising led by one rebel leader but as a cluster of rebellions under the command of various sect leaders across Hubei, Shaanxi, and Sichuan.[13] Beginning in the spring of 1795, messages were spread to various sects announcing that the uprising would

10. Ibid. Pg. 21.
11. Ibid. Pg. 31
12. Ibid. Pg. 288-289.
13. Pg. 3 & 43, Dai, Yingcong. *The White Lotus War: Rebellion and Suppression in Late Imperial China*. Seattle, Washington: University of Washington Press, 2019.

commence on the dragon's day in the dragon's year, which was February 9, 1796, these sects would rise up to combat the Qing.[14] With the uprising scattered and decentralized, the Qing naturally had the upper hand in quelling the rebellion. However, when the first series of uprising began in southwestern Hubei, Emperor Qianlong's initial missteps in not sending the experienced and well-equipped banner troops to Hubei constituted the second reason as to why the rebellion could not be rapidly suppressed.[15] This was because Emperor Qianlong initially perceived the rebellion as one of many that had happened before, so Qianlong believed that dispatching the experienced banner troops to combat "internal quarrels," especially as to what Qianlong had perceived as "ragtag rebels" was a waste of resource and men.[16] Therefore, when the uprising occurred in Changyang, the rebels were besieged at Huangbaishan mountains, the commander of the Qing forces, Funing, did not actively try to attack the rebel but tried to prevent the rebels from accessing supplies in an attempt to starve them to submission.[17] When the attack was finally launched after Eldemboo's Yellow Banner troops arrived months later, the rebels managed to breakout of the siege on a misty day and relocated to Bayeshan mountains.[18] The siege at Bayeshan lasted for another six months and was only lifted when Emperor Qianlong withheld awards to all the troops, including even the injured, did Funing and Eldemboo ordered the attack to proceed.[19] Despite this, the rebels still managed to escape once again by crushing a few Qing forts in their successful attempt to join their counterparts in Sichuan.[20] Therefore, the incompetence of the Qing frontline commanders constituted the third reason as to why the Qing

14. Pg. 3 & 43. Dai. *The White Lotus War*, 2019.
15. Pg. 64. Dai. *The White Lotus War*, 2019.
16. Ibid. Pg. 64.
17. Ibid. Pg. 56.
18. Ibid. Pg. 57.
19. Ibid. Pg. 58.
20. Ibid. Pg. 58.

could not eradiate the rebels before the rebellion had spread to other provinces. The siege at Huangbaishan and Bayeshan mentioned above was just one of several examples that the Qing failed to quash the rebellion in the first place. Lastly, the broader incompetence will be addressed in subsequent sections. These strategic missteps suggest that the Qing frontline commanders might had other purposes for stalling the fight against the rebels.

As the Qing had failed to quash the rebellion in its infancy in Hubei, the rebellion quickly spread to other provinces, mainly Shaanxi and Sichuan. The causalities on the Qing side quickly mounted, affecting the Green Standard Army, Banners, and even the local militiamen. Dr. Dai noted that beginning in 1797, the rebels even managed to annihilate some Qing forces in Dongxiang, Sichuan, and even killed a decorated Qing officer, Yuan Guohuang, and the commander of Xing'an-Hanzhou command, He Yuanqing.[21] Yuan and He were the first two senior ranking officers killed in action in 1796, and Dr. Dai stated that the last high ranking officer, Mukedengbu, who along with several of his officers were killed in 1803 in Nanjiang, Sichuan.[22] Thus a testament to the ferocity of the battle against the rebels and the staggering human cost to quash the rebellion. Such fierce fighting and mounting causalities were further illustrated in a memorial submitted by Xiongguang Wu from Hubei during the sixth year of Emperor Jiaqing's reign. Wu reported that approximately 550 local militiamen from the Sujia Hill (苏家坡), Yunxi County, lost their lives fighting against the rebels in just a single month.[23] This memorial documented the casualties from the second year of Jiaqing's reign, which was

21. Ibid. Pg. 76.
22. Ibid. Pg. 288.
23. Wu Xiongguang. Wei ti bao hubei Yunxi Xian jiao bu jiao fei zhen wang shou shang ying xu xiang yi ge yong yuan ge shi, the eighth day of the seventh month in Jiaqing's sixth year (06/07/08), extracted from First Historical Archives of China, 02-01-006-003474-0003.

1797 but was written in the sixth year of Emperor Jiaqing's reign, which was 1801.[24] Thus indicating that the losses were not only huge on the Qing military aspect but also had a tremendous population impact on the local aspect. However, these local militiamen proved to be a source of trouble for the Qing in the coming years.

The underlying reason as to why the rebels fought ferociously against the Qing troops may have been attributed by the Qing forces' brutal suppression method itself. Dr. Dai detailed numerous instances, where not only the rebels who had surrendered but also the suspected civilian collaborators were met with a terrible fate on the hands of their captors.[25] For the rebel chiefs who had been captured, the punishment was the infamous death by a thousand cuts (lingchi).[26] One of the most infamous cases of indiscriminate killings perpetrated by the Qing forces happened in Sichuan Province. TheQing's frontline commander Delengtai (1749-1809) had suppressed Rebel Tianyuan Ran's faction on the fifth year of Emperor Jiaqing's reign, 1800.[27] Not only was Tianyuan Ran captured and sent to Chengdu, Sichuan, to be executed by "a thousand cuts", Delengtai also ordered the deaths of countless other rebels by "a thousand cuts".[28] Emperor Jiaqing himself also contributed to the rebels' determination to continue. After Delengtai's indiscriminate killings of the captured rebels, Jiaqing not only praised Delengtai but also granted him numerous awards.[29] As the fighting continued, Jiaqing publicly seemed to be more lenient on ordinary rebels, he was still determined that no pardon shall be made to the rebel

24. Wu. Wei ti bao hubei Yunxi Xian jiao bu jiao fei zhen wang shou shang ying xu xiang yi ge yong yuan ge shi, 06/07/08, 02-01-006-003474-0003.
25. Pg. 85. Dai. *The White Lotus War*, 2019.
26. Ibid. Pg. 85.
27. Ibid. Pg. 202
28. Ibid. Pg. 202
29. Ibid. Pg. 202

leaders.[30] However, when reports of captured rebels' fate emerged in 1800, Jiaqing was quick to abandon the lenient policies toward the captured rebels and reinstate the execution method for the rebels, if victories seemed to be in sight.[31] The widespread use of such gruesome death penalty could not be concealed, then word of the captured rebels' fate would quickly spread to the remnants of the rebellion to continue fighting regardless of consequences. Thus, further prolonging the campaign against the White Lotus Rebellion unnecessarily on the part of both frontline commanders and the emperor himself.

As the fighting progressed into 1800, the Qing state faced with an increasing dire fiscal strain to pay for regular troops.[32] Faced with such fiscal strains, Emperor Jiaqing, was not in favor of utilizing paid local militia, the *xiangyong*, and branded them as "homeless and jobless vagrants", and the cost to hire these local militiamen were also much more than the typical Green Standard Army.[33] To avoid excessive military expenditure on what Jiaqing perceived as "unskilled" paid local militiamen, Jiaqing turned his attention toward unpaid local militia.[34] This attempt to reduce the Qing's reliance on paid local militiamen backfired when most of the unpaid local militia were incorporated into paid militia.[35] Recent research into the performance of local militiamen turned out to be vastly different than what Jiaqing had been hearing back in 1800. In 2004, a master's student named Baosheng Lu at Wuhan University in China conducted thorough research into the combat performance of the Qing soldiers, including bannermen, the Green Standard Army, and the local militiamen during the campaign against the White Lotus rebels. Lu

30. Ibid. Pg. 240
31. Ibid. Pg. 240
32. Ibid. Pg. 354.
33. Ibid. Pg. 355.
34. Ibid. Pg. 355.
35. Ibid. Pg. 355.

described the local militia as the central pillar in the campaign against the rebels, and on numerous occasions the local militiamen were sent to the frontline first to act as bait and to weaken the rebels before the Green Standard Army and the bannermen.[36] Therefore, Lu concluded that the overall combat performance of the local militiamen was better than the subpar and ill-disciplined Green Standard Army.[37] Despite this, the local militiamen were not only distrusted by the Qing court, but the militiamen were also inadequately supplied by the state. Lu's research demonstrated that although the monthly wages, supplies, and compensations were mostly similar to the typical Green Standard Army, the local officials often manipulated the local militiamen compensations to extract funds and even refused to pay militiamen wages and supplies as the militiamen were engaging the rebels.[38] Based on Lu's research, Jiaqing's decision not to support the paid local militiamen ultimately hindered the campaign against the rebellion, and the lack of support and manipulations toward the local militia would lead to the rising dissent that would prove to be costly and troublesome in the future for the Qing just as the rebellion was entering its final phase.

As the rebellion lasted into the first decade of 1800, an impatient Emperor Jiaqing ordered the Qing commanders to quell this rebellion before the recess of central government in 1803. On January 9, 1803, a memorial arrived from the front to declare the Qing's official victory against the rebels mere days before the recess, but this memorial's declaration of victory was premature.[39] In Sichuan, several bands of rebels with hundreds of people were still active; in

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36. Pg. 70. Baosheng Lu, *The Research on the Soldiers' Life in the War During Qing Dynasty: With the Example of San Fan Rebellion and Bai Lian Jiao Revolution*. Wuhan, Hubei Province: Wuhan University. May 2004.

37. Pg. 70. Lu, *The Research on the Soldiers' Life in the War During Qing Dynasty*. May 2004.

38. Ibid. Pg. 72.

39. Pg. 287. Dai. *The White Lotus War*, 2019.

Shaanxi, there were still reports of scattered rebels in the Qinling mountains; in Hubei, a few small rebel groups were still spotted around in the province.[40] One of the primary reasons as to why the rebellion lasted well after 1803 was because of the defection of former Qing militiamen turned rebels. One of Qing's frontline commanders, Xiongguang Wu, reported to the throne that a band of several hundred former Sichuanese militiamen were led by a former militia leader named Chen had appeared in the Three Gorges area.[41] These former militiamen-turned-rebels carried militia flags, and some still had official Qing hat trappings.[42] Naturally, an enraged Jiaqing ordered that any militiaman who defected would be killed or executed.[43] As Wu admitted, these former militiamen had fought with the Qing forces and were well-acquainted with the Qing forces tactics and strategy. This familiarity further complicated the campaign against the rebels even in the dying days of the rebellion after 1803. The reason why many former Qing militiamen switched sides will be explored further in subsequent sections.

The Financial Burden of White Lotus Rebellion:

Before the White Lotus Rebellion, the Qing treasury possessed an ample amount of silver in possession, reaching an all-time high with approximately 74 million taels by 1774.[44] When the rebellion started, the Qing initially acted with fiscal extravagance in supplying funds and resources to the frontline. In the book *The White Lotus War* by Dr. Yingcong Dai, the official record *Qinding jiaoping sansheng xiefei fanglüe(*钦定剿平三省邪匪方略*)* quoted Emperor Jiaqing as he repeatedly claimed that the military expenditure exacted by the campaign against

40. Ibid. Pg. 287.
41. Ibid. Pg. 290.
42. Ibid. Pg. 290.
43. Ibid. Pg. 291.
44. Pg. 24. Yan Zheng, *Yuan Ming Yuan Yu Da Qing Xing Shuai.* The Eastern Publishing Co. Ltd. Aug. 2022.

the rebellion had already reached 100 million silver taels by 1800.[45] However, Dr. Dai casted doubts both on this alleged figure of "100 million" claim by Jiaqing and subsequently even higher figures by the Qing state post rebellion as recorded by *Fanglüe*, Dr. Dai reasoned that the official report from the ministry of revenue was only "91.7 million" between 1796 and 1804, so any figure above "100 million" was to be perceived as a possible exaggeration.[46] However, the rebellion itself did not end until 1805. Dr. Dai stated that Emperor Jiaqing was impatiently urging Eldemboo to eradicate the last remaining rebel strongholds in Shaanxi in the summer of 1804.[47] The rebellion finally ended when the Qing military forces killed the last major sectarian leader in early 1805.[48] Furthermore, a few of the palace memorials that I have discovered concerning the reimbursement about local compensations to the wounded and families of the deceased militiamen were written between 1805 and as late as 1817. These findings challenged Dr. Dai's argument that the claims of "100 million" or even higher figures was either inflated or at the high end of the estimation spectrum because she only focuses on that official report regarding direct military expenditure between 1796 and 1804 but neglected long-term financial consequences such as post-rebellion reimbursements.[49] However, even with evidence in contrary to Dr. Dai's argument, Dr. Dai herself even admitted that "91.7 million" was by no means a modest sum- it was an astronomical figure that crippled the Qing's fiscal capabilities.[50] Therefore, after much research and study amongst the archival documents from that time, I am here to argue that perhaps the "100 million" figure stated by Emperor Jiaqing in the *Fang Lüe*

45. Pg. 369. Dai. *The White Lotus War*, 2019.
46. Ibid. 369.
47. Ibid. 301.
48. Ibid. 305.
49. Ibid. 371.
50. Ibid. 371.

was either the approximate figure or even lower than the true figure after a nine-year rebellion. Dr. stated that by the end of 1796, less than a year after the rebellion had started, the 70 million silver taels that the Ministry of Revenue had accumulated during the Qianlong era had shrunk to 56.6 million.[51] A testament to the cost of suppressing the rebels even in the very first year of the rebellion.

Here, the focus is centered on the provincial treasury, where the fighting was the most ferocious, such as Hubei, Sichuan, and Shaanxi. Beginning with Hubei Province, a palace memorial submitted in 1817, the 22nd year of Jiaqing, indicated that the compensation for the wounded and those who had paid the ultimate sacrifice in the fight against the rebels was paid on two occasions. First in 1805, the tenth year of Jiaqing, and the second in 1807, the twelfth year of Jiaqing. For a single province, the total amount of silver taels paid to those who had sacrificed amounted to 205,831 silver taels, and this memorial requested the imperial treasury to reimburse the Hubei Province with such an amount.[52] However, this memorial was submitted in 1817, more than twelve years after the second compensation payment was made to the families of those who were killed or wounded in action. This highlighted the feeble status of the imperial financial capability by early 1805, and both the imperial treasury and the provincial treasury were almost certainly stretched thin. Furthermore, Hubei was one of the three provinces where the White Lotus Uprising originated back in 1796, and Hubei was also one of the last provinces where some of the rebel groups were still active, when the official victory was prematurely declared on

51. Ibid. 374.

52. Zhang Yinghan. Ti wei bao xiao Hubei jiao bu chuan shaan chu deng sheng jiao fei guan yuan zhen shang wang gu bing shou shang lie deng xiang yong ling guo xu shang deng xiang yin liang shi, the 21st day of the fifth month in Jiaqing's 22nd year (22/5/21), extracted from First Historical Archives of China, 02-01-03-09217-018.

January 9, 1803.[53] The White Lotus War lasted nine years, and this request for reimbursement for militia and servicemen compensation were undoubtedly one of many, and this memorial is one of many indications that the actual cost was much higher than 91.7 million or even higher than 120 million. Notably, the "allocation for war funds, 1796-1804" funding chart provided by Dr. Dai only went as far as 1804 and not as far as 1807 as in this palace memorial.[54] Dr. Dai's chart indicates that between 1796 and 1804, Hubei Province was allocated 20.47 out of the total of 91.7 million silver taels in response to the uprising. This figure strongly suggests that the recorded expenditure to suppress the rebellion is below the true cost.[55]

Further evidence suggests that the actual cost was much higher than "20.47 million" for Hubei. In a memorial submitted on the 11th year of Emperor Jiaqing's reign, 1806, the governor of Hubei Province requested reimbursement of 29,102 silver taels to pay for the cost of horse grooming services in the military.[56] Although this memorial had requested a smaller figure in comparison to the 205,831 silver taels mentioned above in another memorial, this memorial highlights that the Hubei Provincial treasury was stretched thin after the official ending of the rebellion, and another indication that the actual figure for Hubei was far more than "20.47 million" figure as provided by Dr. Dai. One issue that undermined Dr. Dai's statement that the "100 million" figure or above was most likely an "inflated" figure is that, in any war or even disaster relief, reimbursements and compensations were often delayed as new reports of casualty or debts owed to the various parties emerged. For example, again in 1806, the governor of Hubei Province, reported that Shaanxi Province did not pay the transporters their wages after Hubei's

53. Dr. Dai. Pg. 287. *The White Lotus War*, 2019.
54. Ibid. 371.
55. Ibid. 371.
56. Hu, Tuli. Wei cha he Hubei jiao bu jiao fei jun xu bao xiao di shi ba an nei bu bo ge kuan shi, 11/08/05, extracted from First Historical Archives of China, 02-01-006-003640-0016.

military relief grain river transportation convoy entered the Shaanxi waters from Hubei, which totaled to 1,875 silver taels of transport cost.[57] Furthermore, if a mere 1,875 taels were found to be difficult to be paid off by the provincial treasury, then in other provinces where the fighting were also concentrated, their treasuries were also depleted long after the rebellion ended.

As for Sichuan Province, the financial burden was even heavier than both Hubei and Shaanxi. Of all three provinces where there was concentrated fighting, Sichuan suffered the most during the seven-year rebellion. As Dr. Dai has indicated in the book, Sichuan was heavily involved in the fighting against the rebels, and the Ministry of Revenue provided 33.6 million out of the total of 91.7 million to Sichuan.[58] As indicated above, many requests for reimbursements were only initiated long after major combat had ceased. The funding chart provided by Dr. Dai that stopped in 1804 does not account for these delayed financial compensations. For example, in the 12th year of Emperor Jiaqing's reign, 1807, a memorial submitted by the head of war, Mingliang, detailed a reimbursement from Sichuan, regarding 29,854 silver taels and more than 92 shi of grain as the cost of issuing 4,957 horses to different combat regiments deployed from various provinces to quash the rebellion in Sichuan.[59] The fight against the White Lotus Rebellion called upon various Qing military units from different regions to arrive in Sichuan, Hubei, Shaanxi, and Gansu. Once these forces arrive, the province hosting them would provide all the necessities these forces would need. Thus, in a memorial submitted on the eighth year of Emperor Jiaqing's reign, 1803, the head of the Imperial Ministry of

57. Lu, Kang. Ti wei zun cha Hubei jiao fei jun xu di san shi an xie ji Shaanxi jun mi zhi guo jiao jia deng xiang yin mi shi, the 14th day of the seventh month in Jiaqing's 11th year (11/07/14), extracted from First Historical Archives of China, 02-01-04-18688-009.

58. Dr. Dai. Pg. 371. *The White Lotus War*, 2019.

59. Mingliang. Wei cha he Sichuan jun xu di san shi an nei bu bo ge kuan shi, 12/08/19, extracted from First Historical Archives of China, 02-01-006-003685.

Revenue, Lukang, declared to the throne that Sichuan Province can no longer afford to issue payment to the military, so the Ministry of Revenue authorized the allocation of 291,493 silver taels of salt taxation revenue from Zhejiang Provincial treasury to Sichuan to alleviate Sichuan's financial burden in issuing payments to the troops.[60] Furthermore, the same memorial also indicated that both Gansu and Shaanxi were also incapable of issuing payments to soldiers assigned to their provinces to assist the dynasty to quash the rebellion.[61]

Lukang reported that beginning in the eighth year of Jiaqing, 1803, Gansu required allocations of war funds to issue payments to the Qing forces situated in Gansu. By comparison, the amount needed for Gansu to issue war payments far exceeded "291,493" that was allocated to Sichuan. Beginning with the largest allocation amount, the Ministry of Revenue relocated a total of 1,501,973 silver taels from Shandong Province seventh and eighth year of Emperor Jiaqing poll tax(diding) revenue.[62] Together with Shandong, the ministry of revenue also allocated 500,000 silver taels of poll tax revenue gathered from the seventh and eighth year of Emperor Jiaqing at Shanxi Province to be allocated to Gansu.[63] The amount of war funds allocated from Shandong and Shanxi to Gansu already surpassed two million silver taels, and both Shandong and Shanxi were only two of the five provinces whose provincial treasuries were ordered by the Ministry of Revenue to allocate war funds to Gansu.[64] Judging by the memorial submitted by Lukang, together with the funds from Shandong and Shanxi provincial taxation

60. Lukang. Ti bao hu bu Jiaqing qi nian dong ba guo ge sheng bing xiang wan jie yin liang shu mu shi, extracted from First Historical Archives of China, the 18th day of the 12th month in Jiaqing's eighth year(08/12/18), 02-01-04-18490-003.

61. Lukang. Ti bao hu bu Jiaqing qi nian dong ba guo ge sheng bing xiang wan jie yin liang shu mu shi, 08/12/18, 02-01-04-18490-003.

62. Ibid. Lukang.

63. Ibid. Lukang.

64. Ibid. Lukang.

revenue and the donations from various merchant gilds, the total amount of funds from all five provinces being allocated to Gansu surpassed a staggering 3.4 million silver taels.[65] However, as the chart provided by Dr. Dai demonstrates, the amount of war funds allocated to Gansu in both 1803 and 1804 was zero. This discrepancy suggests that a certain degree of underreporting was initiated by the Ministry of Revenue.[66] More precisely, the chart provided by Dr. Dai illustrated that last war fund allocation to Gansu actually happened on May 17th of the fifth year of Jiaqing, 1800.[67] Based on these memorials, the 100 million figure suggested by Emperor Jiaqing was almost certainly the approximately amount or nearest to the truth than what Dr. Dai described as an inflated figure.[68] Thus, the damage inflicted by the White Lotus Rebellion to the Qing's silver reserves was disastrous to say the least, and even the official figure of "91.7 million" provided by the Qing Dynasty was more than the war reparations of 27 million silver taels made to Britain and France following the First and Second Opium War.

Behind the rise and fall of every empire, there are multiple aspects in combination leading to the final rise or fall. In the case of the start of the rapid decline Qing Dynasty, historians have predominantly focused almost exclusively on the period between the First Opium War in 1839 to the end of the Second Opium War in 1860, and some have dedicated their entire research career on the Taiping Rebellion in between the two Opium Wars. Throughout the Qing Dynasty, there were multiple rebellions. During Emperor Jiaqing's reign, the White Lotus Rebellion was also one of several major rebellions. However, the duration, the financial toll, and the timing of the White Lotus Rebellion before the First Opium War would make this rebellion

65. Ibid. Lukang.
66. Pg. 371. Dr. Dai. *The White Lotus War*, 2019.
67. Ibid. Pg. 456.
68. Ibid. Pg. 372.

the first crippling blow to the Qing before the First Opium War. Therefore, if one studies the origin of the rapid decline of the Qing Dynasty, then one must shift from those traditional and thoroughly researched topics like the two Opium Wars and the Taiping Rebellion to the White Lotus Rebellion itself, which took place between 1796 and 1815 and was as devastating to the Qing Dynasty as the First and Second Opium War and in some ways, even more so. For nine years between 1796 and 1805, the White Lotus War was not only mismanaged by the Qing frontline commanders causing an unnecessarily protracted war, but the rebellion also caused the same degree of financial catastrophe equal, if not greater than the subsequent two Opium Wars.

Part 2: The White Lotus Rebellion: Deliberate Procrastination, Unlimited Internal Expenditure, and Rampant Local Corruption Induced Dissent.

The inability of the Qing to swiftly eradicate the White Lotus Rebellion can be attributed to several factors. One key issue was the failure of the Qing frontline commanders to effectively eradicate the rebels when they were isolated. However, many Qing frontline commanders were deliberately conducting the warfare in this way to earn extra income from the inflated request for wartime supplies and troops' wages, and the local officials were also intentionally inflating the official request for supplies and wages for local militiamen, often paid in silver taels. Additionally, the local officials also manipulated the Ministry of Revenue with "silver deficiencies." As the campaign against the White Lotus Rebellion dragged on and with increasingly large sums of silver were allocated as war funds, Emperor Jiaqing finally caught wind of what was happening on the frontline and became extremely careful in issuing war funds and even withheld payments to any suspicious request for war funds. However, Emperor Jiaqing's wariness against the frontline commanders not only symbolized a loss of control over the front by the Qing court since legitimate personnel requests were being dismissed that compounded the campaign against the White Lotus rebels, which further escalated the campaign against the White Lotus rebels. During this conflict, the Qing Dynasty never curtailed its internal expenditure, especially regarding the expenditure to supply and maintain the well-being of its banner troops and their families. Despite the Ministry of Revenue being under tremendous financial strain over the campaign against the White Lotus rebels, the Qing never stopped its extravagant expenditure in maintaining the Summer Palace and other court spendings. Finally, the rampant corruption during the campaign against the White Lotus rebels foment anger among the local population, and this anger would ultimately benefit the subsequent Taiping Rebellion, especially after the Taiping rebels had arrived in Hubei Province in the subsequent future.

Qing Frontline Commanders and Local Officials: Manipulation

Corruption in Qing China was a systemic issue for both the lower and upper echelons of the dynasty. Dr. Nancy Park illustrated such devious but frequent behaviors as an underlying problem with bureaucratic corruptions was systemic in *Corruption in Eighteenth Century China*. Dr. Park noted that, on the cultural level, the social network between the monarchs and bureaucrats were complex that frequent gift exchanges, bribes, and favors were conducted.[69] Therefore, such behaviors became a part of the norm and were perceived as signs of respect or friendship.[70] Regarding the punishment for those who were tried by corruption charges, the Qing was unusually lenient toward those who had committed corruption crimes. Dr. Park explained that such corruption offense was considered as a "private offense," even if it occurred in the course of official duty.[71] If any official were to be found guilty of such a "private offense" by the court, penalties would often result in ten blows of light bamboo to 100 blows of heavy bamboo.[72] However, even for those who were convicted, penalties were usually not enforced. Throughout the sixty-year reign of Emperor Qianlong, Dr. Park stated while over 400 officials of all ranks were impeached for corruption. Most of these impeached officials were never prosecuted.[73] The Qing court was afraid that a widescale campaign against corruption would endanger the empire's fiscal foundation and alienated the bureaucracy.[74] Moreover, even among those who were prosecuted and convicted, not all of them were even handed a criminal punishment.[75] In the end, Dr. Park did not deny that unless corruption cases challenged or endangered the court, the court

69. Pg. 975. Nancy E. Park. "Corruption in Eighteenth-Century China." *The Journal of Asian Studies* 56 (4): 967–1005. 1997.
70. Ibid. Pg. 975.
71. Ibid. Pg. 969.
72. Ibid. Pg. 970.
73. Ibid. Pg. 996.
74. Ibid. Pg. 996
75. Ibid. Pg. 970.

would not intervene.[76] Dr. Park concluded that corruption charges were only utilized for political motivations to remove or settle political disobedience.[77] With such a laxed criminal punishments toward those who were convicted of corruptions, this systemic corruption would subsequently undermine the Qing court during the campaign against the White Lotus Rebellion, especially Grand Councilor Heshen's case before and during the White Lotus Rebellion.

Regarding systemic corruption, Heshen was the epitome of such behaviors during this time. Heshen was the Grand Councilor under Emperor Qianlong, who viewed Heshen as his virtual protégé throughout the last two decades of Qianlong's reign. Heshen orchestrated systematic embezzlement at every level of the Qing administration. Therefore, virtually every official appointment was made with a "contribution" to one of Heshen's henchmen, and approvals for even the most glaringly necessary official projects were issued only after payments of personal gifts to superiors up the chain of command.[78] When Heshen was ordered to commit suicide by Emperor Jiaqing, Heshen's private properties were confiscated, these included 5,800 taels of pure gold, almost seven million silver taels, 280 jaded bracelets, etc.[79] However, what is important is that Heshen was also actively conducting in such devious behaviors during the White Lotus Rebellion, which Dr. Dai stated that Heshen was actively meddling the campaign like guaranteeing Lebao to become the commander-in-chief instead of Mingliang.[80] During the last four years of Emperor Qianlong's reign between 1796 and 1799, Heshen's influence grew even stronger. Although Qianlong had abdicated in 1796, the real authority still rested with him

76. Ibid. Pg. 998.
77. Ibid. Pg. 998.
78. Pg. 154.Rowe, *China's Last Empire: The Great Qing*. 2009.
79. Ministry of Punishment*, Cha Chao Heshen Jia Chan Qing Dan*. 1799.
80. Pg. 104. Dr. Dai. *The White Lotus War*, 2019.

and did not allow Jiaqing to exercise power.[81] Under such circumstances, Heshen became more reckless in his pursuit of ever-growing riches. Subsequently, there were instances when Lebao falsified reports of great victories, and then Emperor Qianlong would shower him with gifts and promotions. Lebao also executed delay tactics when combating the rebels.[82] Therefore, with Heshen guaranteeing Lebao's position, Heshen was almost certain to receive gifts of gratitude as he had always tended to coerce favors and demanded fees for all services.[83] As to the reason for such a delay, further details will be provided below to demonstrate a systemic exploitation of an elderly Emperor Qianlong not just by Lebao but across all frontline commanders and officials.

As demonstrated by the siege at Huangbaishan and Bayeshan mentioned earlier, the Qing troops were in no rush to finish off the besieged rebels. The primary reason for most of the delays in the fights against the rebels was because of the Qing's frontline commanders' manipulation, who attempted to manipulate the Ministry of Revenue by deliberately inflating the war fund requests to Beijing.[84] During the initial stages of the rebellion, Emperor Qianlong did not even question the legitimacy of various war fund requests and also lavishly gifted the troops one-month or even two-month stipends if victories were reported.[85] Among the regions where corruptions were rampant in the fight against the rebels, Dazhou, Sichuan Province, was the epicenter as stated by Dr. Dai.[86] In early 1798, Funing was sent to Dazhou from Hubei, and since Sichuan had come to claim more funds than any other province, Emperor Jiaqing soon became

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81. Pg. 116. Jonathan D. Spence. *The Search for Modern China*. 1st ed. New York: Norton, 1990.
82. Pg. 125. Dr. Dai. *The White Lotus War*, 2019.
83. Pg. 116. Spence. *The Search for Modern China*, 1990.
84. Dr. Dai. Pg. 395. *The White Lotus War*, 2019.
85. Ibid. 373.
86. Ibid. 162.

suspicious of the war funds allocated to Sichuan.[87] Emperor Jiaqing soon discovered that although Sichuan had received a large amount of war funds, soldiers and militiamen often did not receive their stipends and supplies on time. Additionally, nobody on the local level bureaucracy dared to question the commanders when requesting war funds from local logistical officials.[88] However, Sichuan was just one of many examples of rampant corruption from the beginning of the rebellion, and Qilun Hu's actions in Hubei further persuaded Jiaqing to be more stringent in issuing war funds. Hu was the Xiangyang Prefect Magistrate when the rebellion started, Hu's aide, Zhiwang Zu, revealed to the emperor that Hu had sent gifts often in silver to major frontline commanders in northern Hubei to procure the commanders' praise and request promotions and awards for Hu himself.[89] Hu later admitted that he misappropriated more than 80,000 taels by retaining eight to ten percent of the war funds allocated to the front.[90] Enraged, Jiaqing ordered Hu to be executed by strangulation in sending a warning to those who had or were conducting similar actions.[91] Thus, the main reason why both the local officials and frontline commanders were more than eager to stall the fight against the rebels was to extract extra incomes from Beijing. Despite Hu's punishment, local corruptions were still rampant and continued to exploit the war effort to extract additional income.

As the Qilun Hu's case demonstrated, local officials' corruption not only caused the Qing to lose more silver but also prolonged the campaign against the White Lotus Rebellion further into 1804 and 1805. One of the primary methods for siphoning off war funds was by proclaiming "deficiency silver" or extracting "meltage fees" accounting for the silver lost during re-

87. Ibid. 162.
88. Ibid. 162 & 396.
89. Ibid. 164.
90. Ibid. 164.
91. Ibid. 172.

smelting.[92] During the Qing Dynasty, the manipulation of "deficiency silver" or "meltage fees" (huo hao) by the local officials was not new. Emperor Kangxi even mentioned that if a local official did not take more than 10% of the meltage fee surcharge, then he would be a "good official."[93] By levying surcharges, the massive government operating expenses could be maintained by issuing surcharge on grain, head, and merchant taxations.[94] If the taxes were paid in varying sizes or qualities of silver, then the local magistrates usually levied a small surcharge to recover any losses, such as the losses incurred during when silver was melted down into larger ingots to be transported to Beijing. However, as time moved on, this "small" surcharge was inflated from a mere 2% in early 18th century to as much as 50% by the end of the 18th century in some provinces.[95] As Dr. Dai has documented, this manipulation of silver deficiency could also impact the Ministry of Revenue. Additionally, the fact that the war funds were delivered in silver ingots instead of money orders provided frontline officials with their first opportunity to embezzle the funds.[96] For example, the officials could claim that the war funds were somewhat underweight, when requesting more war funds knowing that the funds were at their full weight. If the actual weight was more than what was allocated, then the surplus silver could be either embezzled or be secretly stored as contingency funds.[97] Thus, officials at the receiving end could either pocket a portion of the silver or place it in their contingency funds for local projects that

92. Pg. 48 & 50. Madeleine Zelin, "Chap. 2: Informal Networks of Funding," *The Magistrate's Tael: Rationalizing the Fiscal Reform in Eighteenth Century Ch'ing China*. Berkely, CA: University of California Press, 1984.

93. Zelin, Pg. 73, "Chap. 3: The Return of the Meltage Fee to the Public Coffers," *The Magistrate's Tael*, 1984.

94. Zelin, Pg. 48, "Chap. 2: Informal Networks of Funding," *The Magistrate's Tael,* 1984.

95. Zelin, Pg. 73, "Chap. 3: The Return of the Meltage Fee to the Public Coffers," *The Magistrate's Tael,* 1984.

96. Dr. Dai. Pg. 392. *The White Lotus War*, 2019.

97. Ibid. 392.

official budgets could not cover. As illustrated in the Hu Qilun's case, when he dispersed the silver to the troops, he usually announced retention of one percent due to "surplus after weighing" silver ingots, but Hu increased the retention rate from one, then to four, and finally to eight percent.[98] However, the unchecked local corruptions and embezzlement on war funds were to prove disastrous for the Qing's campaign against the rebellion and rising local dissent would be crucial in the advance of the subsequent Taiping Rebellion.

This scheme by the local officials was not unnoticed by the central government, including Emperor Jiaqing. In one case, when more than two million silver taels were delivered from Beijing to Sichuan, local logistical officials reported that the actual weight was 2,011,096, which was a surplus of 11,096 taels.[99] Despite the execution of Qilun Hu, many continued their treacherous behaviors even after Qilun Hu was executed as a warning to others who were conducting themselves in similar fashions. When embezzlement occurred, the first group of victims was the local militiamen. As mentioned above, many local militiamen eventually switched sides when the campaign was approaching the end. According to Dr. Dai, the expenses from the local militias in Shaanxi were not moderate, which was nearly 800,000 silver taels in paying the local militias between 1800 and 1805, albeit there was no serious combat taking place in Shaanxi around this time.[100] Therefore, when such a large amount of war funds was delivered to Shaanxi where no major combats occurred, such a delivery further indicated that false requests to siphon off more war funds did not stop even after Hu Qilun's execution. Since many militiamen were inadequately equipped and supplied, the tensions between the state and local militiamen were certainly high, when their payments were either reduced or delayed

98. Ibid. 393.
99. Ibid. 395.
100. Ibid. 395.

altogether.[101] For the soldiers, they also had to suffer cold and hunger, whilst the commanders lined their own pockets by drawing funds in the name of awarding the troops.[102] Thus, such mistreatment and contributing to the mutiny of many local militias mentioned above in part one further complicated the Qing's military campaign against the rebels.

The rampant local corruptions also had another detrimental effect on the Qing society, further contributing to the deterioration between the Qing government and society. As demonstrated earlier in the palace memorial, the local officials in Hubei were still addressing compensations to the wounded and the families of the deceased militiamen as late as 1817. This delay highlights that many militiamen were still waiting for their compensation. As a result, anger, frustration, and most importantly, dissent was certainly rising amongst the local population. Whether the delay in compensation was due to lack of funds, incompetence, corruptions, or all three combined is up for debate. What is certain is that people were becoming more disillusioned at the Qing government in the Hubei Province, where the subsequent catastrophic Taiping Rebellion would gather more momentum.[103] Such rampant local corruption not only affected the Qing's military compensation toward the wounded and the families of the deceased, but the Qing also alienated the local population with onerous taxation burden brought forward by corrupt officials in disaster-stricken areas. This occurred even though the central government that this region be exempted from taxation duty for a few years. For instance, an official edict from the provincial government ordered the Xuancheng County be exempted from

101. Ibid. 408.
102. Ibid. 402.
103. "Chap. 5: Dong Jin Zhan Le," Jiqing Wang. *Xiang Jun wei shen me zhe me niu: yi chao tian zi yi chao chen.* Hunan Literature and Art Publishing House, 2011.

taxations for seven years due to the severity of the drought that occurred in 1802.[104] However, Xuancheng County magistrate Yue Jiang conspired with others to conceal the news of this tax exemption edict whilst continuing to collect various taxations like grain tax while transferring these money into their individual pockets.[105] Such actions were reported to the throne during the 19th year of Emperor Jiaqing in 1814, most likely because of the fact that their seven-year scheme of siphoning taxations had swollen to a degree difficult to conceal and unbearable to the locals. However, when one examines the rapid build-up of momentum of the subsequent Taiping Rebellion decades later, then one must ask if there were countless other similar cases of corruptions but on a smaller scale at the county level across Hubei and Anhui. As Dr. Yi Dai has stated that the Taiping Rebellion was a peasant uprising in response to the oppressive atmosphere exerted by the Qing bureaucracy with rampant local corruptions, and a declining living standard amongst the general populace.[106] Both Anhui and Hubei Province were two of the provinces where the subsequent Taiping Rebellion would cause many headache for the Qing, such as the rebels successfully captured Anqing, Anhui Province, before marching into the Yangtze Delta.[107] With such a rapid advance, the rebels acquired massive public support in Hubei and Anhui Province, and Taiping Rebellion Historian Jiqing Wang estimated that the Taiping Rebellion forces still numbered around half a million men after capturing Wuchang, modern-day Wuhan, Hubei Province.[108] Therefore, such a rapid advance could possibly symbolize a breakdown of the

104. Kai Ren, *Wei Xian Shu Jiang Rui Deng Qin Tun Zhen Liang Le Zhe Bi Zheng Yi Juan Mian Qian Liang Deng Qing Shi*. The sixth day of the second month of Jiaqing 19th year (3/15/1814). Extracted From First Historical Archives of China. 03-2229-026.

105. Kai, *Wei Xian Shu Jiang Rui Deng Qin Tun Zhen Liang Le Zhe Bi Zheng Yi Juan Mian Qian Liang Deng Qing Shi*. 3/15/1814. 03-2229-026.

106. Pg. 136. Yi Dai. *Qing Shi San Bai Nian*. Beijing, China: Renmin Chuban She. 2019.

107. Pg. 132. "Chap. 7: Jinling Bai Ju," Wang. *Xiang Jun wei shen me zhe me niu*, 2011.

108. Pg. 100. "Chap. 5: Dong Jin Zhan Lue," Wang. *Xiang Jun wei shen me zhe me niu*, 2011.

state-society relationship between the local population and Beijing fueled by decades-long corruption and incompetence as Dr. Dai stated. Although Dr. Dai stated that such a rebellion was disorganized, ill-equipped in-nature, internal quarrels, and corruptions would always doom the rebellion, such a rebellion was not of a religions nature but rather utilizing religion as an excuse to justify rising anger and dissent.[109] Such a uprising was a mirror of the society during those turbulent and insufferable times for the peasants.

The Turbulent Qianlong Era & Extravagant Internal Expenditures:

In contrast to the traditional notion of Kang Qian's Glorious Reign or the High Qing era, the reality was rather different with various military campaigns and rebellions that continuously drained the Ministry of Revenue, especially in the later years of Qianlong. First with the military campaign into Vietnam to reinstate Vietnam's Le dynasty, and the military campaign in Tibet to force the Gurkhas back to Nepal.[110] Although these campaigns resulted in victories, they were factors need to be considered when considering the stress on the Ministry of Revenue. Second, before the White Lotus Rebellion, these campaigns were conducted in unsettling context of a series of internal rebellions. For example, the First and Second Jinchuan Uprising between 1747 to 1749 and 1771 to 1776 respectively in Sichuan Province costed the Ministry of Revenue a total of 70 million silver tales.[111] Furthermore, right before the White Lotus Rebellion in 1774, a martial-arts expert called Wang Lun launched a peasant uprising and revering the same deity as the subsequent White Lotus Rebellion, and the Qing had to send in the banner troops and the Green Standard Army to suppress Wang Lun's peasant uprising.[112] Without virtually any respite

109. Pg. 136. Dai. *Qing Shi San Bai Nian*. Beijing. 2019.
110. Pg. 111-112. Spence. *The Search for Modern China*, 1990.
111. Pg. 88-89. Dai. *Qing Shi San Bai Nian*. 2019.
112. Pg. 112-113. Spence. *The Search for Modern China*, 1990.

for the Ministry of Revenue, the Miao uprising in Guangxi in the 1780s also needed the intervention of the banner troops and the Green Standard Army, which proved to be another costly rebellion to suppress.[113] Dr. Spence could not provide a conclusive link between these rebellions and the Manchu policies, but one could observe that various administrative functions and capabilities deteriorated or completely broke down during the last twenty years of Emperor Qianlong's reign, such as corruptions, emergency granaries were abandoned, and various official projects abandoned.[114] However, Dr. Yi Dai of Beijing Renmin University argued that the rebellions during the Qing Dynasty were still less in comparison with the Song and Ming Dynasty. Dr. Dai argued that the Qing populace could explore other options by emigrating to frontier regions and even Manchuria instead of the traditional mass emigration to the center of China for the past thousands of years, and such emigration to the frontier regions propelled the expansion of arable land across the Qing empire.[115] The Qing also assisted such an expansion by allocating 30 Mu of land, funds to construct housing, travel expenses, and other stipends to emigrated each household.[116] Regardless of the difference in opinions, these military campaigns and rebellions were costly for the Ministry of Revenue even before the White Lotus Rebellion. However, besides the subsequent White Lotus Rebellion, one must examine the internal expenditure within the Qing court and how the court's actions and long-standing policies exerted more stress on the Ministry of Revenue.

Although Emperor Jiaqing was stringent on various aspects of expenditure, the Qing's traditional taxation policies already laid the foundation for the Qing's economic strait before and

113. Ibid. Pg. 114.
114. Ibid. Pg. 114.
115. Pg. 95. Dai. *Qing Shi San Bai Nian*. Beijing. 2019.
116. Ibid. Pg. 85.

after the campaign against the rebellion. Since one of the main incomes for the Ministry of Revenue was the land taxation, the Qing Dynasty quickly realized that all the arable 5.72 hectares of land could only provide around as little as five million silver taels of taxes annually during early Shunzhi's reign.[117] Subsequently, there was this government sponsored land reclamation effort by the Qing as population increased during Emperor Qianlong's reign as mentioned above. However, one must examine the overall background surrounding taxation duties. Beginning with Emperor Shunzhi's reign, Emperor Shunzhi was actually keen on exercising light taxation duties upon the civilians. Shunzhi was aware that the various taxation duties implemented by the Ming Dynasty, especially the Liao Tax(辽饷) to maintain the troops at modern-day Liaoning region.[118] Although Shunzhi had tried to abolish this Liao Tax in 1644, various warfare and rebellions forced Shunzhi to reinstate Liao Tax to sustain its military operations after just a few years.[119] By the seventh and eighth year of Shunzhi, the Qing court was again forced to reinstate the preceding Ming Dynasty's infamous policy of pre-taxation to sustain continuous military operations and various campaigns, albeit the Qing court was fully aware that such measures were exacting tremendous financial stress upon the civilians.[120] Subsequently, as the Qing consolidated its rule and expansion and during the last decade of Emperor Kangxi's reign, Kangxi's official decree froze the head tax at the 1711 level to demonstrate the dynasty's illustrious will and adherence to the traditional Chinese political

117. Pg. 81. Feng Chen. 陈锋. 「清初"轻徭薄赋"政策考论」. 武汉大学学报：人文科学版, 期 2 (1999 年): 80–85. http://www.wujhss.whu.edu.cn/d/file/zsb/dqml/2017-10-13/e6ad97f797c6231c4ad0be4a82c38fa2.pdf.

118. Pg. 81. Chen. 陈锋. 「清初"轻徭薄赋"政策考论」. 武汉大学学报：人文科学版, 期 2 (1999 年): 80–85. http://www.wujhss.whu.edu.cn/d/file/zsb/dqml/2017-10-13/e6ad97f797c6231c4ad0be4a82c38fa2.pdf.

119. Ibid. Pg. 82.

120. Ibid. Pg. 81-82.

economy in an attempt to further alleviate financial burdens upon the society.[121] Therefore, as Dr. William Rowe stated in *China's Last Empire*, the overall taxation burden on each Qing subject was not heavy but laid the fiscal constraint for the Qing court in times of crisis.[122] With an internal rebellion already taking its toll on the Qing's Ministry of Revenue, attention must be devoted to Qing's own responsibility in causing its fiscal drain that started long before the White Lotus Rebellion.

Both Emperor Qianlong and Jiaqing were not as stringent as they could when they could have been, especially when it came to leisure and luxury. Such wastrel expenditures on the Summer Palace's expansion by the Qing court was the most evident under Emperor Qianlong. In a palace memorial submitted by Sanhe regarding the construction or expansion projects within the Imperial Summer Palace beginning in twelfth month of the 21st year of Emperor Qianlong, the construction of Shui Fa(水法), theaters, Jing Ming Garden, and others would require a total of 200,000 silver taels.[123] Sanhe notified the throne that the Imperial Garden no longer had sufficient reserves to initiate payments to these expansion or new-build projects, so he requested 200,000 silver taels not from the imperial treasury but from various surrounding counties, especially Cangzhou County(沧州).[124] This lack of funds was a strong indication that this "200,000" worth of expansion was one of many in that year. In another palace memorial submitted to the throne in the twelfth month of the 35th year of Qianlong's reign by Longan Fu and Sanhe, the construction of Tian Yu, Kong Ming, and other smaller gardens that started in the

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121. Pg. 12. Zelin, *The Magistrate's Tael.* 1984.

122. Pg. 37, Dr. Rowe, *China's Last Empire,* 2009.

123. Pg. 84-85 "Sanhe Deng Zouqing Lingqu Yuannei Shuifa Dengchu Gongcheng Yinliang Zhe" in *Volume 1, Yuan Ming Yuan*, Shanghai, China: Shanghai Guji Publisher. Edited by First National Archives. 1991.

124. Ibid. Pg. 85.

30th year of Qianlong would require 24,582 taels.[125] This amount included expansion, new-build, remodeling, and even relocation projects included at least twenty buildings, temples, gazebos.[126] Finally, the palace memorial reported the construction of 64 new ponds.[127] In the end, these two palace memorials were just a few of many over the years between the reign of Qianlong and Jiaqing. Such reckless expenditure on the part of Qing court was of little financial burden during times of peace, and overtime this would accumulate and becoming more difficult to replenish due to this fixed amount on taxation, especially during the White Lotus Rebellion.

As the Ministry of Revenue suffered financial difficulties after the campaign against the White Lotus rebels ceased, the Qing was still engaging in expanding, re-modifing, maintaining, and repairing various places of the Imperial Summer Palace, as demonstrated by palace memorials. For example, in the winter of 1806, shortly after the White Lotus Rebellion had ended, the head of the Ministry of Revenue, Lukang, provided an estimate on the funds that would be allocated to the expansion of an artificial mountain, oil paintings and reconstruct three you lang, the adventitial halls(You Lang, 游廊), and a flower-painted gate after demolition would be 10,623 silver tales.[128] Besides expansion and re-modification, Lukang also reported seven maintenance and repair projects for various rooms, including vegetation projects in all three gardens*: Yuan Ming Yuan, Qi Chun Yuan*, and *Chang Chun Yuan*.[129] Throughout the entire maintenance and repair funds' estimation presented by Lukang in that single month, the total cost

125. Pg. 139, "Fu, Longan Deng Zouxiao Suan Tianyu Kongming Dengchu Gongcheng Yinliang zhe" in *Volume 1, Yuan Ming Yuan*. 1991.

126. Ibid. Pg. 140.

127. Ibid. Pg. 140.

128. Lukang, *Cheng Gu Ji Xiu Shan Yuan Ming Yuan Dian Yu Yin Liang Qing Dan*, the 29th day of October of the 11th year of Jiaqing (Nov./Dec. 1806), extracted from the First Historical Archives of China, 03-2148-054.

129. Lu, *Cheng Gu Ji Xiu Shan Yuan Ming Yuan Dian Yu Yin Liang Qing Dan*, 03-2148-054.

for expansion, re-modification, maintenance, and repair projects of Imperial Summer Palace was 104,087 taels of silver, if it included the cost of 10,948 taels on vegetation projects, then the total cost was concluded as 115,036 taels.[130] As mentioned above, a reimbursement palace memorial from local Hubei officials in 1816 regarding a much-delayed compensation for the wounded and deceased militiamen's families was 205,831 silver taels between 1805 and 1807. Despite the Qing was already under immense financial stress, the Qing imperial court did not even relinquish on enhancing the appeals of the Imperial Summer Palace. For example, in the book *Yuanmingyuan yu daqing xingshuai* by Yan Zheng, the expansion of *Qi Chun* Yuan was actually initiated and completed between 1799 and 1805 during Jiaqing's reign.[131] On the west side of *Qi Chun Yuan*, there was a village called *Xi Shuang*, and Emperor Jiaqing decided to incorporate this village as a part of *Li Ci Yuan* within the *Qi Chun Yuan* to become one of "thirty sceneries of *Qi Chun Yuan*" starting in the fourth year of Jiaqing's reign.[132] Such project revealed a sense of reckless expenditure to assure imperial leisure and luxury was observed. Although Yan Zheng did not provide a full account of how much cost the *Qi Chun Yuan* expansion inflicted onto the Ministry of Revenue, a palace memorial submitted in 1809 provided some sense of how much money this expansion project costed the Qing.

In 1809, the fourteenth year of Jiaqing, a memorial was submitted on the construction cost of constructing additional palace gates on the *Qi Chun Yuan*. Within this memorial, the Ministry of Revenue stated that the expansion project, which included 173 rooms, 206 halls, six

130. Lukang, *Cheng Gu Ji Xiu Shan Yuan Ming Yuan Dian Yu Yin Liang Qing Dan*, Nov./Dec. 1806, 03-2148-054.

131. Pg. 54. Yan Zheng, *Yuan Ming Yuan Yu Da Qing Xing Shuai.* The Eastern Publishing Co. Ltd. Aug. 2022.

132. Pg. 54. Yan, *Yuan Ming Yuan Yu Da Qing Xing Shuai.* Aug. 2022.

gazebos, and even two *Pailou* style arches within *Qi Chun Yuan*.[133] In this memorial, the Ministry of Revenue stated that such projects as the expansion and maintenance of rooms, gardens, and vegetation related to the entire *Qin Zheng Palace*, which was a part of the *Qi Chun Yuan*, the total amount would be 328,775 silver taels.[134] This memorial was regarding the *Qin Zheng Palace* in 1809, but this memorial could be utilized to grasp the potential cost of *Li Ci Yuan*'s expansion between 1799 and 1805. Thus, based on the evidence alone, the minimum amount the Qing's Ministry of Revenue expended on *Qi Chun Yuan* expansion and maintenance project between 1799 and 1806 almost certainly surpassed half a million silver taels. When the White Lotus Rebellion and willful misconduct from frontline officials had taken a strenuous toll on the Qing's Ministry of Revenue, the Qing court itself was also not free of responsibility, especially during times of war. The Qing court's internal expenditure was not curtailed regarding its own leisure and luxury maintenance, and another critical expenditure that should have been curtailed was the maintenance of its bannermen and their families in various garrison across Qing China.

As the Ministry of Revenue rapidly depleted its remaining silver reserves due to various factors mentioned above, there was one last factor that the Qing itself was responsible for further exacerbating its silver losses was the banner troops. These traditional state-financed bannermen were established at the conception of the Qing Dynasty. In his book *The Manchu Warriors*, Dr. Mark Elliot provided some of the most detailed descriptions regarding this state-financed bannermen system. As the Qing territories expanded in the 1640s and 1650s, the dynasty deemed

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133. Ministry of Revenue, *Wei Cha He Qi Chun Yuan Tian Jian Gong Men Deng Chu Yong Guo Gong Liao Yin Liang Shu Mu Shi*. 27th of May of Jiaqing's fifteenth Year (06/1809), extracted from the First Historical Archives of China, 05-08-001-000007-0013.

134. Ministry of Revenue, *Wei Cha He Qi Chun Yuan Tian Jian Gong Men Deng Chu Yong Guo Gong Liao Yin Liang Shu Mu Shi*, 05-08-001-000007-0013.

a necessity to establish settlements of Eight Banner Garrisons beyond the northeast and the capital into China proper to imitate Beijing as a "home away from home" for Manchus outside Beijing.[135] By following the principle of Manchu apartheid, separate banner compounds were created at all of the provincial garrisons, and new walls were built within the old walls of most Chinese city.[136] However, Dr. Elliot demonstrated that the Qing itself would provide everything, including weaponries to monthly household sustenance to these bannermen and their families. The financial strain to maintain these garrisons was evident from the onset. By the early 18th century, the adult male bannermen had reached to somewhere between 850,000 and 1.6 million, which indicated a total population of anywhere between 2.6 to 4.9 million banner population, and Beijing itself already had 154,109 bannermen by 1720.[137] Regarding weaponry, every year the Board of War would typically allocate 30 taels to an ordinary soldier in Beijing, but an officer would be allocated with as much as twenty times the amount given to a soldier to cover the cost of manufacturing weapons.[138] If one utilizes the garrison at Beijing and surmise that 2/3 of the 154,109 bannermen at Beijing were soldiers, then the taels allocated to the soldiers to cover the weapons' manufacturing cost would be at least 3.8 million taels per year. As Dr. Elliot states that by the Emperor Kangxi era, more than a dozen walled-in provincial garrisons were already established across the empire.[139] Thus, if one utilizes the capital garrison as the main reference example, then the total cost just to provide for weapons' manufacturing for the soldiers would be astronomical across all these garrisons. For example, if the banner population figure was

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135. Pg. 105. Dr. Mark C. Elliot. *The Manchu Way: The Eight Banners and Ethnic Identity in Late Imperial China* Stanford, California: Stanford University Press, 2001.
136. Ibid. Pg. 109.
137. Ibid. Pg. 117 & 119.
138. Ibid. Pg. 178.
139. Ibid. Pg. 110.

between 850,000 to 1.6 million adult bannermen by the 18th century.[140] If one again surmises that 2/3 of this population were soldiers, which was anywhere between 560,000 and 1.1 million, strictly utilizing the minimum 30 silver taels as the base figure for each bannerman weaponry manufacturing reimbursement to conduct some simple calculations. Then the total expenditure by the Qing court in providing manufacturing funds just for the banner soldiers' weaponries would amount to anywhere between 16.8 million to 33 million taels annually. This figure between 16.8 and 33 million for the soldiers represented a staggering sum for defense expenditure of the Qing court. If included the weapons' manufacturing funds for higher ranking banner officers, the total expenditure strictly for weapons' manufacturing along would be much higher as Dr. Elliot stated as much as twenty times higher.[141] Such an expenditure might be deemed acceptable in the first place, they were unsustainable during the White Lotus Rebellion. These expenditures should have been drastically reduced in garrisons that were not part of the campaign against the White Lotus Rebellion to alleviate fiscal pressure from the Ministry of Revenue. The Qing court continued to supply various kinds of stipends for the banner population throughout the first two hundred years of Qing by analyzing the Manchu garrisons within the Yangtze Delta.

Regarding monthly sustenance for each banner household, this expenditure only placed a significant strain on the Ministry of Revenue but did not even alleviate the living standards of the bannermen as time progressed. Dr. Elliot demonstrated that financial support for Eight Banner household during the Qing took the forms of silver and grain salaries on the one hand, and property grants on the other. Silver salaries were paid monthly at four taels to a bannerman at

140. Ibid. Pg. 117.
141. Ibid. Pg. 178.

Beijing, and at various other garrisons a bannerman would receive three taels per month.[142] For bannermen who did not receive land, the Qing was caringly generous in that the bannermen were awarded additional supplement intended to compensate them for this lost income.[143] This stipend was called *kouliang*, or "family rations" was set at one-quarter *hu* per household per month.[144] Initially, some of these Manchu households enjoyed luxurious livelihoods, Dr. Pamela Crossley demonstrated that silver, rice, and other supplementary payments established for each bannerman, such as those stationed at the Hangzhou garrison during the early-conquest period, were more than sufficient to satisfy the end meets around that time.[145] In the book *The Manchus* by Dr. Pamela Crossley, she states that this is despite the fact that the court had even tried to alleviate the financial stress of the banner population to the best of their abilities. Emperor Kangxi even graciously allocated half-a-million silver taels annually to assist the banner population to pay off their loads.[146] The Qing court even provided hulled rice and beans for the support of horse husbandry for the bannermen.[147] However, such an allotment was fixed, and as decades passed and with impacts from rising inflations, many bannermen were beginning to suffer fiscal difficulties.[148] However, in contrary to Dr. Elliot, Dr. Crossley stated that such an allotment was not always fixed when garrisons across China suffered from the decline in per capita support caused by rising garrison population and declining land allotment. In response to the worsening situations within the garrisons, Emperor Kangxi attempted to alleviate the banner

142. Ibid. Pg. 192.
143. Ibid. Pg. 194.
144. Ibid. Pg. 194.
145. Pg. 52. Dr. Pamela Kyle Crossley. *Orphan Warriors: Three Manchu Generations and the End of the Qing World.* Princeton: New Jersey: Princeton University Press. 1990.
146. Pg. 83. Pamela Crossley. "Chap. 4: The Qing Expansion" in *The Manchus*. Oxford, UK: Blackwell Publishing. 2002.
147. Ibid. Pg. 53
148. Ibid. Pg. 53.

population living standards by raising the annual stipends by 50%.[149] For example, when the situation at Hangzhou Garrison deteriorated, the garrison-general even forced quite a few bannermen to become commoners.[150] However, whether the bannermen living conditions actually deteriorated or not, *Qinding Daqing Huidian*(钦定大清会典) provided a rather intriguing detail regarding one of the privileges possessed by the bannermen. Within volume 586 of this *Huidian*, the Ministry of Justice stated that the enslaved individuals who were assigned to each bannerman's sphere of influence starting in the First Year of Qianlong's Reign would permanently belong to their respective bannerman as his personal property.[151] With enslaved laborers serving each bannerman from the beginning to the end, this provision suggested that a deteriorating living condition for the bannermen as demonstrated by Dr. Crossley could only indicate that the bannermen conducted reckless expenditures. Therefore, there was a likelihood that bannermen were not exactly suffering due to the lack of money but instead suffering from "rich people's problem" syndrome with ever-growing avaricious expenditure thanks to the monthly income from the Qing Court. However, Crossley indicated that the Qing never ceased on supplying this vast group of bannermen and their families with stipends and never considered reducing the size of the bannermen population.[152] While the Qing was fully aware of the financial consequences resulting from decades of continuous supply of generous stipends for these bannermen in various garrisons, but the Qing never attempted to scale down the banners and the continuous flow of stipends maintained until after 1822. Although the Qing finally published a limit on how much each banner household could be reimbursed for either funeral or

149. Pg. 82-83. Crossley. "Chap. 4: The Qing Expansion" in *The Manchus*. 2002.
150. Ibid. Pg. 53.
151. Pg. 133. Volume 586 in *Qinding Daqing Huidian: Jiaqing Chao*. Taipei: Wenhai Chuban Publisher. 3/1992.
152. Pg. 54. Dr. Crossley. *Orphan Warriors*. 1990.

wedding occasions to alleviate the strains on imperial finance, the limit was still set at a staggering 500 silver taels after 1822.[153] Therefore, such a fiscal drain to provide stipends to various reportedly fiscally-strained garrisons would ultimately piled more pressure on the Ministry of Revenue, particularly during the White Lotus Rebellion and the subsequent Year Without a Summer in 1816.

In the end, besides the Qing's frontline commanders and local officials' rampant corruption to siphon off war funds designated for the Qing troops. There were deliberate actions by both the military commanders and the local officials in extending the campaign for as long as possible, even after an official was executed for mishandling of war funds. As the funds were not properly distributed, the troops fighting against the rebels were often ill-equipped or caused rising dissent among those unfairly paid militiamen. These deliberate intentions to prolong the rebellion caused the Ministry of Revenue to be fiscally strained by 1805. Such corrupt behaviors were also causing rising dissatisfaction among the locals, this resentment would ultimately lead to widespread support for the subsequent Taiping Rebellion in the 1850s within the same regions where many had fought courageously against the White Lotus Rebels like in Hubei Province. However, what exacerbated the Ministry of Revenue's continuous loss of silver was also in large part due to the Qing court's expenditure, such as those spent on the expansion, remodeling, and maintenance of imperial gardens like the Imperial Summer Palace. With such mounting fiscal pressure on the Ministry of Revenue, the Qing court still decided to press ahead with the Imperial Summer Palace expansion, remodeling, and maintenance of various gardens that exacted onerous costs. Finally, the Qing court's long-standing tradition of supplying the bannermen and their immediate families had, by this time, became an unnecessary burden on the

153. Ibid. Pg. 55.

Ministry of Revue. There was no attempt to curtail the funding for these banner populations until after 1822. Therefore, besides the rebellion itself, the Qing court's expenditure must also be scrutinized for their part in wasting away the Ministry of Revenue's silver reserves.

Part 3: The Second Financial Blow during 1816, the Year Without the Summer.

When I was an undergraduate at UCLA, both my Chinese and European history course professors briefly mentioned that 1816 witnessed widespread cuts in grain production due to natural disasters induced by the eruption of Mt. Tambora in April 1815. 1816 was subsequently known as the Year Without the Summer because of the drop in global temperature. When taken at first glance, the abnormal weather-induced natural disasters were one of countless such events that occurred over the span of the 19th century, overshadowed by the onslaught of Western Imperialism and the subsequent Taiping Rebellion. As a result, many historians just briefly mentioned the aftermath of 1816 natural disasters on Qing China. However, when conducting in-depth research on the aftermath of natural disasters caused by the Year Without the Summer in 1816 on the Qing Dynasty, then 1816 would be constituted as the third crippling financial blow to the Qing Dynasty already desperate in need for revenue to cover the fiscal losses incurred by the nine-year long White Lotus Rebellion and reckless expenditures. Abnormal weather conditions throughout Qing China; multiple regions suffered either floods or below-average temperatures throughout 1816 and well into 1817. Among these, the 1816 Yunnan Famine, one of the few natural disasters that was well documented, illustrated the dire situation faced by the Qing Dynasty and its people in 1816. The situation at Yunnan Province reflected other regions' difficulties that were also facing similar or worsening situations. Beyond the fiscal damage inflicted by the Year Without the Summer in 1816, the varying fiscal capability of individual provinces highlights the stark difference in their ability to manage crises. This disparity further demonstrated a strained Qing Ministry of Revenue as early as 1816, following years of warfare, unchecked corruptions, natural disasters, and finally the wasteful internal expenditure perpetrated by the Qing court.

The Year Without the Summer:

The global climate change caused by the Tambora Eruption in early 1815 resulted in below average temperatures and unusually heavy rainfalls throughout 1816. Across Qing China, palace memorials regarding 1816 natural disasters were relatively scarce. Around the same time, palace memorials submitted by the provincial governors that reported the climate-induced abnormal weather and natural disasters induced low grain harvest, and more detailed accounts related to the natural disasters in respective provinces were often documented in local gazettes. Beginning with a November 1816 palace memorial from Anhui, Anhui's Provincial Governor (Xunfu) Shaoyong Kang wrote in the palace memorial that there were floods in Suzhou region, modern day Northern Anhui Province.[154] In the Anqing region, Anhui Province, Kang reported that the weather was instead unexpectedly drier and with little rain throughout the entire August.[155] Consequently, for the entire Anhui province, the grain harvest was not only below expectation but requesting state aid to alleviate the burden.[156] In Yunnan Province, Yunnan Provincial Governor Ruolin Chen reported that there was massive rainfall induced floods, especially in Dengzhou County, where more than ten villages were affected by the massive flooding.[157] Gov. Chen reported that the province would expect virtually zero grain harvest this year due to the flooding and had already dispensed aid to the locals.[158] These two palace memorials submitted by Kang and Chen offered a glimpse into the financial strain laid upon the Qing Ministry of Revenue between 1816 and 1817, around the time when the Qing urgently

154. Shaoyong Kang. *Zoubao ba yuefen yushui Tianhe qingxing.* The second day of the eleventh month of the 21st year of Jiaqing. 11/20/1816. Extracted from National Palace Museum. 04/2024.

155. Ibid. Kang.

156. Ibid. Kang.

157 Ruolin Chen. *Zoubao Yunnan ba yuefen liangjia qingxing.* The 19th day of the tenth month of the 21st year of Jiaqing. 12/7/1816. Extracted from National Palace Museum. 04/2024.

158. Ibid. Chen.

needed tax incomes to offset the massive military expenditure incurred by the White Lotus Rebellion. Instead, the Ministry of Revenue was forced to shoulder gargantuan expenditure again for disaster relief efforts. Regarding the severity of the natural disasters induced by the climate change in 1816, the local gazette documentation was comparatively more detailed than palace memorials. Here, attention will shift to Yunnan Province, the region most severely impacted by the Year Without the Summer.

Throughout 1816, Qing China suffered abnormal weather-induced natural disasters, which resulted in subsequent famines and low grain harvest. The mass famine and weather-induced crop failures, which would incur more financial pressure upon the Ministry of Revenue to dispense disaster relief and could not obtain adequate taxation income for the Qing. Conditions varied across provinces, but Yunnan Province experienced some of the most severe devastation, necessitating more disaster relief expenditure for this province, as recorded by the provincial government mentioned above and in various local gazettes under "Zaixiang" section. The famine was particularly acute in Northern Yunnan Province, especially in the Counties of Dengzhou(邓州), Heqing (鹤庆), Kunyang (昆阳), Yaozhou (姚州), and Songming (嵩明). Dengzhou County suffered the worst of the famine in 1816, with local gazettes recorded more gruesome details omitted by the palace memorial, such as countless lifeless victims starved to death and simply left untendered in public (路死枕籍).[159] In Yaozhou County, local gazette also indicated that not only a complete failure in grain harvest, and there were also countless starvation victims.[160] The prolonged famine in 1816 caused many to flee north to Sichuan Province, where the Sichuan Provincial Gazette recorded that Sichuan provincial military

159. "Zaixiang" in Volume 5, *Dengchuan County Local Gazette*, Xiafeng Reign Edition, 1853.

160. "Zaixiang" in Volume 16, *Dayao County Local Gazette*. Guangxu Reign Edition.

commander begged the Qing Emperor to dispense relief grain to Sichuan province to alleviate the famine refugees from Yunnan, since these people were also the subjects of his majesty and to avoid expending the provincial treasury.[161] Interestingly, this record regarding famine refugees from Yunnan was written during the Jiaping Month of the 20th year of Emperor Jiaqing, corresponding to approximately December 1815.[162] This suggests that the famine had already started in late 1815, perhaps during the autumn grain harvest season. Since Mt. Tambora erupted in April 1815, one can reasonably assume that the subsequent famines caused by atmospheric change induced by the Tambora eruption had already begun by late 1815.

The Qing's response to large-scale natural disasters impacting a specific region typically involved dispensing food aid, monetary aid, state-sponsored labor programs, or exemptions from taxation coupling with any of the former mentioned.[163] Throughout 1816, as conditions reflected by the provincial governors of Anhui and Yunnan reflected an empire-wide phenomenon, such measures were certainly initiated across Qing China with varying degree of implementation. A master's thesis composed by Jialin Yao, a graduate student in Yunnan University from the same province that was devastated by famine in 1816 provided some valuable insights. According to Yao, the Qing court only provided disaster relief to Dengchuan and Heqing Counties. Both counties received one-month worth of rations, and the cost needed to repair the property damage inflicted by floods was also allocated to the inhabitants within both counties. For Dengchuan County, the Qing court allocated 3,190 silver taels; for Heqing County, the court allocated 1,250 taels.[164] Regarding tax exemptions, the villages most heavily impacted by the flood within

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161. Volume 34*, Sichuan Provincial Gazette.*

162. Ibid. Volume 34.

163. Pg. 105-106. Jialin Yao, "Chap. 4: Qing Jiadao Shiqi Zaihuang Anli Yanjiu," *Qing Jiadao Shiqi Yunnan Zaihuang Yanjiu*. Yunnan University. 05/2015.

164. Pg. 106. Yao, *Qing Jiadao Shiqi Yunnan Zaihuang Yanjiu*. 04/2015.

Dengchuan was granted tax exemptions until further notice, and the rest were granted a one-year of tax reprieve.[165] Similar tax exemption policies were also implemented for Heqing County.[166] However, as with any region within any province that was inaccessible via conventional transport, the Qing often had significant logistical challenges in delivering aid to those regions, especially in mountainous provinces like Yunnan. As Yao has demonstrated, these difficulties resulted in delays in aid distribution and also limited efforts to resume agricultural activities in the affected areas, further prolonging the hardship for local populations.

The logistic and physical challenges facing the supply of relief aid to disaster-affected regions often impeded the alleviation for disaster-affected regions. Yunnan Province is characterized by steep mountainous but also torrential waterways, which also hindered Yunnan's economic development due to difficulties in transportation.[167] In times of natural disaster, such difficulties in transportation were exacerbated by its narrow road and steep terrain at Yunnan. Throughout the Qing reign, Yao stated that the Qing would often suppress the rise in grain prices by delivering grain from other provinces to this specific province to lower the grain prices.[168] Another method utilized by the Qing court was to dispense the grain from the "ever-normal" (Changping) grain storage either to level the grain prices or to dispense disaster relief aid. However, over time, the maintenance of every normal grain storage became dilapidated due to ineffective leadership or requesting exemptions to each county's grain storage due to insufficient self-consumption claims.[169] Since Yunnan Province was unsuitable for water transportation, then

165. Ibid. Pg. 106.
166. Ibid. Pg. 106.
167. Ibid. Pg. 99-100.
168. Ibid. Pg. 100.
169. Pg. 48, Dr. Rowe, *China's Last Empire,* 2009.

road transportation became the only viable option.[170] However, the cost of transporting would then rise at least two folds over the cost of grain.[171] The longer the state did not assist the affected regions, the harder those regions would recover from a natural disaster, further draining nearby provinces, and exacting more financial toll on regional fiscal capability.[172] As demonstrated above, when countless refugees were fleeing to Sichuan from Yunnan, the Sichuan provincial officials had to request assistance from Beijing to avoid expending the provincial treasury on refugee relief aid. Due to the high cost of road transportation, the Qing then found itself in untenable position to provide the needs of everyone in the disaster-stricken regions. In the end, regardless of court-sponsored disaster relief attempts were and granting tax exemptions not just in Yunnan but across all of China, these relief aid and tax exemptions had limited effectiveness but also detrimental to both the local and imperial treasury. The fiscal burden was particularly acute following the White Lotus Rebellion and the reckless expenditures by the Qing state. With vast expenditures already taking a heavy toll on imperial treasury, Yao stated that the local officials then had to step in to alleviate the situation with their own treasury.[173] However, with the Qing Ministry of Revenue in troubles, emptying the provincial treasury would either cause one to be more in-debt and delayed their recovery, further reducing the financial abilities to remit taxes to Beijing.

As my research has indicated, Dengchuan and Heqing Counties were only two out of several counties hit by the 1816 flooding. However, they were the only ones who seemed to receive any kind of state-sponsored disaster relief. Yao indicated that there are two possibilities

170. Ibid. Pg. 48.
171. Pg. 99-100. Yao, *Qing Jiadao Shiqi Yunnan Zaihuang Yanjiu*. 04/2015.
172. Ibid. Pg. 99, 100, and 106.
173. Ibid. Pg. 108-109.

as to why this was the case, first is that provincial officials underreported the severity of the disaster to protect their own official careers.[174] Second is that the Qing Ministry of Revenue in 1816 was reaching the end of its financial capability to initiate vast expenditure toward disaster relief.[175] This was not the case in the thirteenth year of Qianlong (1748), when Dengzhou County suffered similar floods. According to the Affair Minister(户部事务) of the Ministry of Revenue, Dashou Chen, the Qing court graciously allocated three to four months of food rations to those affected by the floods to the families at Dengzhou County. This is in stark contrast to the mere one month of food rations given to the 1816 flood affected families in Dengzhou County.[176] From this memorial submitted by Dashou Chen back in 1748, one could observe that Yunnan was prone to suffer natural disasters and becoming a continuous financial burden on the Qing Ministry of Revenue. Therefore, different provinces would either contribute to the Qing court or become a constant burden on the Qing Ministry of Revenue like Yunnan.

The Wealthy and the Impoverished Provinces: Imbalance in Taxation and Wealth

The disaster relief efforts by the Qing Ministry of Revenue, with the important role of local non-profit organizations to assist the Qing court in alleviating the aftermath, as seen in Yunnan during 1816 was crucial. As demonstrated above, the Qing court was only able to provide merely one month of rations to those affected by the floods in 1816, and only two out of the confirmed six counties received aid from Beijing.[177] Eventually, the provincial government had to resort to local wealthy entrepreneurs to alleviate the situation. As Yao states, when the

174. Ibid. Pg. 106.
175. Ibid. Pg. 107.
176. Dashou Chen. *Ti wei zunyi dian tuoerbinga tibao diansheng Dengchuan zhou deng zhouxian bei zaiqingmy fenshu ji kanbu chengzai qingxing bing zhenxu dengshi*, the twelfth day of the twelfth month of the thirteenth year of Qianlong (1748). Extracted from The First Archives, Beijing, 07/16/2024.
177. Ibid. Chen.

Qing Ministry of Revenue could not assist the region further, then local assistance was crucial in alleviating those regions affected by the disaster. Wealthy local gentries and entrepreneurs were called upon by the local officials to donate money and valuables in collaboration with various county magistrates in dispensing rations and money to stabilize the disaster affected regions.[178] The donations, often coordinated with county magistrates were used to provide rations and to resolve urgent matters like dike bursts.[179] For example, during the fall of 1816, a dike on Miju River running through Dengchuan County had burst under heavy rainfall.[180] Both in Dengchuan and surrounding counties, various wealthy gentries and entrepreneurs donated upwards of thousands of silver taels and also donated essential materials purchased for dike repair like wooden piles.[181] As the famine continued into the fall of 1817, local gentries once again stepped in to donate money and valuables to alleviate the situation in dispensing relief aid.[182] While such acts of generosity and unity by local gentries and entrepreneurs were encouraging, they highlight the problem that not only the Qing Ministry of Revenue was certainly depleted of silver reserves, but provinces also differed on their fiscal reserves that was further exacerbated when disaster would strike the province. These events underscore a recurring phenomenon: while some provinces consistently contributed to the court's taxation revenue, others, like Yunnan, became permanent financial burdens on the Qing court, especially during times of crisis.

Throughout the history of the Qing Dynasty, each province's wealth and fiscal capability heavily depended on its productivity in agricultural and commerce sectors, which, in turn, determined whether the province's taxation was higher or less. Some provinces were major

178. Ibid. Chen.
179. Pg. 108. Yao, *Qing Jiadao Shiqi Yunnan Zaihuang Yanjiu*. 04/2015.
180. Ibid. Pg. 108.
181. Ibid. Pg. 109.
182. Ibid. Pg. 109.

contributors to the Qing Ministry of Revenue. Some provinces were just major burdens for the Ministry. Unfortunately, Yunnan was one of those that was considered a burden on the court. First, the Province of Yunnan was not as affluent as other provinces, even before 1816, the Year Without the Summer. For Yunnan, one of the few methods the Qing court could utilize in procuring tax revenues was via its imperial-owned salt mining ventures, which both the provincial government could rely on outside of poll and land taxations. Throughout the history of the Qing, one of the most bountiful sources of revenue for the informal network of funding for both the Ministry of Revenue and the provincial treasury was salt gabelle, a form of salt taxation on manufacturing and distribution.[183] However, this does not seem to be the case for Yunnan. According to Kaihua County local gazette, from the 21st to 26th year of Emperor Kangxi's reign, the total salt tax levied by the government on six of the nine salt mines, especially the black and white salt mines, were each levied with 96,000 and 28,560 silver taels respectively in five years.[184] Therefore, for those five years during Kangxi's reign, two of the most productive and profitable salt mines within Yunnan salt mining industry only contributed 124,560 taels. Together with the total for the other four salt mines taxed with approximately 11,000 taels, the total would account for 140,000 and amounted to approximately 28,000 annually.[185] Although this figure may seem abundant from this single region, it pales in comparison with other provinces.

However, the figure of 124,560 silver taels from the two most prominent salt mining ventures in Yunnan Province dwarfed in comparison to the annual taxation contributions from a single sector in other provinces and also their fiscal strength, especially Guangdong and Zhejiang

183. Pg. 62-63. Zelin, "Chap. 2: Informal Networks of Funding," *The Magistrate's Tael*, 11/1984.

184. "Shuike" in *Kaihua County Local Gazette*, the Ninth Year of Emperor Daoguang.

185. "Shuike" in *Kaihua County Local Gazette*, the Ninth Year of Emperor Daoguang.

Province. Here, the practice of collecting civil donations (捐监银, Juan Jian Yin) from the affluent members of the public just to be admitted into Guo Zi Jian, the Qing's highest academia, will be utilized and compared between the provinces. Then a clear picture of this fiscal imbalance between provinces emerged by examining the revenue generated from these donations. A palace memorial submitted in August of the 20th year of Emperor Jiaqing's reign, between the 5th and 20th year of Emperor Jiaqing's reign, Yunnan Province only collected a mere 314,320 taels for the Qing's Ministry of Revenue.[186] For the entire July of the 20th year of Emperor Jiaqing's reign, Yunnan only received and accepted as little as 12 individual donations to be accepted into Guo zi Jian, which only amounted to as little as 1,200 taels.[187] In comparison, again between the 5th and 20th year of Emperor Jiaqing's reign, a palace memorial submitted in the second month of Jiaqing's reign stated that Zhejiang Province received a staggering 3,634,300 taels from the donations by members of the public who desired to be enrolled into Guo zi jian.[188] For the first month of the 20th year of Jiaqing's reign, Zhejiang Province received and accepted 191 individual donations to be accepted into Guo zi jian, which amounted to 19,270 taels.[189] From these two palace memorials from Yunnan and Zhejiang, the varying fiscal imbalance between provinces seemed to be normal back then. However, such a fiscal imbalance only further indicated that the Qing heavily relied on just a few fiscally outstanding provinces to procure most of its fiscal reserves for the Ministry of Revenue. During periods of peace and stability, this reliance posed no significant issues. However, when widescale natural disasters like

186. Bolin, *Zoubao Diansheng Shou Juan Jiansheng Yinliang Shu*, The Seventh Day of the Eighth Month of the Twentieth Year of Emperor Jiaqing, 09-09-1815. Extracted from https://qingarchives.npm.edu. 4040019522.

187. Bolin, *Shou Juan Yinliang Shu*, 09-09-1815.

188. *Zoubao Zhejiang Sheng Shou Juan Yinliang Shumu Shi*. The Second Month of the Twentieth Year of Jiaqing. 02-1815. Extracted from https://qingarchives.npm.edu. 404018223.

189. *Zoubao Zhejiang Sheng Shou Juan Yinliang Shumu Shi*. 02-1815.

the Year Without Summer in 1816 would occur, impacting the entire Qing's grain harvest, the Ministry of Revenue quickly found itself fiscally depleted.

As mentioned above, for five years during Emperor Kangxi's reign, the two most productive salt mining region in Yunnan Province only accumulated 124,560 taels for the Ministry of Revenue as taxes, resulting in an annual contribution of 24,912 taels. In comparison, the annual salt taxations in Guangdong, between the 1st and the 11th year of Emperor Kangxi's reign, Guangzhou County also contributed more than 98,244 taels in salt taxations to the Qing court corresponding to an annual contribution of 9,824 taels.[190] Thus, Yunnan did have an advantage over salt-production generated taxation from this region in comparison with other salt-mining regions in affluent provinces, but one must examine the overall background. In another stark comparison, Zhejiang Province contributed a total of more than 3.6 million taels over five years through donations for Guo Zi Jian enrollment along. These taxations and donation disparities highlight each province's fiscal capability and reserves. Once again, the palace memorials provided a clear indication regarding this difference in each province's wealthy disparities. For example, in a memorial submitted by TuoJin, a member of the Ministry of Revenue, in the tenth month of the twentieth year of Emperor Jiaqing's reign, Yunnan Governor Ruolin Chen personally confirmed that the monetary and crop reserves at provincial treasury were sufficient.[191] Gov. Chen reported to TuoJin that there were 1,005,495 silver taels in reserve, 544,525 taels worth of bronze coin reserves, and 133,757 taels worth of crop reserves.[192]

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190. "Yanke" in Volume 71, Guangzhou County Local Gazette (*Guangzhou Fu Zhi Juan*), Edited and Published in the Fifth Year of Emperor Guangxu. Extracted from the Library of Congress. 05/2024.

191. Tuojin, *Tiwei Zuncha Yunnan Sheng Zouxiao Jiaqing Ershi Nianfen Mintun Qianliang Pancha Sidao Geku Cunzhu Yinliang Geshu Shi*. The 30th day of the tenth month of Jiaqing 21st Year, 12/1816.

192. Ibid. Tuojin, 12/1816.

Although Gov. Chen reported that silver, bronze, and crop in-kind reserves at the provincial treasury was sufficient, these figures still dwarfed in comparison to other fiscally capable provinces like Guangdong. In a palace memorial submitted in the eleventh month of the 22nd year of Jiaqing, TuoJin reported to the throne that Gov. Chen, Ruolin of Guangdong confirmed that there were 3,509,595 silver taels in reserve, and Gov. Chen confirmed that the Guangdong Provincial treasury had 209,410 taels in equivalence to crop in-kind reserves.[193] Furthermore, for this single month mentioned in the palace memorial, the entire Guangdong Province received 53,190 taels from various public members as donations to purchase an official rank. This "53,190" figure was just a single month of donation strictly for purchasing official ranks at Guangdong, but Yunnan Province only collected 314,320 taels of such a similar donation like Guo Zi Jian over a 15-year period.[194]

Therefore, from the confirmed fiscal reserves possessed by Yunnan and Guangdong, it is evident that there was a significant fiscal imbalance. The Qing court appeared to rely heavily on a few prominent provinces to supply the Ministry of Revenue with tax revenues. Such a practice during times of tranquility was not unusual in accumulating fiscal surpluses. However, during times of warfare or widespread natural disasters like the Year Without Summer in 1816, not only would prior surpluses be quickly exhausted. The time the Qing court needed in replenishing the vast expenditure for ending conflicts or alleviating natural disaster impacted regions would be prolonged. Therefore, when a widespread natural disaster or an internal rebellion would occur.

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193. Tuojin, *Tiwei Zuncha Guangdoong Xunfu Chen Ruolin Tibao Renpan Chasi DDao Ge Ku Zhengza Qianliang Wukui Shumu Shi*, the 25th day of the eleventh month of the 22nd Year of Jiaqing, 01/1818.

194. Bolin, *Zoubao Diansheng Shou Juan Jiansheng Yinliang Shu*, The Seventh Day of the Eighth Month of the Twentieth Year of Emperor Jiaqing, 09-09-1815. Extracted from https://qingarchives.npm.edu. 4040019522.

The Qing court and the province would lack the means to handle the disaster relief effort for every single affected region. As a result, a depleted Qing would need to turn to seek funds from affluent provinces and local gentries for disaster relief efforts or reimbursement. Such reliance not only prolonged the suffering of the people within each respective affected province. Furthermore, the Qing court would need more time to replenish its fiscal reserves, creating a ripple effect of financial strain throughout the empire.

Part 4: The Final Blow with Opium Smuggling

After the White Lotus War, the Year Without the Summer, and the reckless expenditures by the Qing court, the last crippling blow to the Qing Ministry of Revenue arrived in the form of rampant opium smuggling that preceded the First Opium War. During the Century of Humiliation, opium would play a pivotal role in destabilizing Qing China. While it is undeniable that the West introduced opium to China to fuel their insatiable greed for trade with China, the Qing government's inability to effectively combat or even mitigate the illegal smuggling of opium exacerbated its fiscal crisis. Opium was not new to Qing China. During the reign of Emperor Qianlong, this subsentence first entered China, leading to a steady increase in smuggling activities as addiction worsened. Such unchecked opium smuggling drained significant amounts of silver out of the imperial treasury, further exacerbated by the White Lotus War, the Year Without the Summer, and various expansions of luxurious imperial palace. Throughout this period, the Qing failed to implement an adequate and effective response to this influx of opium via more stringent measures. Subsequently, not only more silver would be lost to foreigners, but the public's health would also deteriorate further and leading to widespread addiction and illness, including the Qing military forces. As addiction spread, the supply would increase as demand would rise from those who were addicted to opium. Thus, the uncontrolled opium smuggling would constitute as the final step in the path towards financial ruins for the Qing court, especially at the time right before the First Opium War.

The Origin and Uncontrolled Opium Smuggling:

Since the origin of Chinese self-isolationism has been discussed countless times in both China and the West, there is no need to further expound upon this topic besides some simple refreshing. The origin of the Qing's self-isolationism originated from the naïve belief that the emperors believed that Qing China represented the center of the universe, and any other country

was perceived as a tributary state.[195] First, the Qing was indeed afraid that the Han Chinese might collude with the foreigners in toppling the Qing Dynasty since the Manchus founded the Qing Dynasty. Thus, if anybody was found to collude with the foreigners, the most severe punishment was to be handed down only to the Han Chinese.[196] Second, the Qing falsely believed that since China was on the other side of the world, the Europeans would certainly have extreme difficulties in reaching China. Therefore, restrictions toward foreign trade and commerce were implemented, and could only conduct such limited activities in Guangzhou with specially permitted businessmen.[197] However, Britain was eager to expand its trading and commerce sector with Qing China instead of the severely limited activities that were restricted to Guangzhou, and Britain happened to discover a substance that was extremely harmful to China but would bring tremendous wealth to itself, albeit Dr. Dai is wrong to state that opium smuggling mainly affected coastal areas but inland areas were mostly spared.[198] As opium smuggling intensified, even the Forbidden City was not spared as will be demonstrated below.

Opium was first introduced to Qing China sometime during the reign of Emperor Yongzheng. Over time, the British East India Company escalated its smuggling operations from a few thousand to more than ten thousand crates of opium per year.[199] As to the reason why opium was introduced to the Chinese market, the intentions by the British East India Company were twofold: first was the eagerness to open the Chinese market to maximize profits via the most lucrative product; second was the intentions by the British Government to destabilize Qing

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195. Pg. 109. Dai. *Qing Shi San Bai Nian*. Beijing. 2019.
196. Pg. 110. Dai. *Qing Shi San Bai Nian*. Beijing. 2019
197. Ibid. Pg. 110.
198. Ibid. Pg. 111&128.
199. Pg. 27. Shuwei Li, *Seventy Years of Late Qing Diplomatic Affairs*, First Volume, *Lia Ci Ya Pian Zhan Zheng Qian Hou De Zhong Xi Peng Zhuang*. Beijing: Dong fang press, 2019.

China on a gradual basis and to be influenced in the future.[200] As to the first intention, a British state-sponsored report on the taxation revenues procured from opium sales from Bangladesh to China indicated that the state could procure 981,293-pound sterling on an annual basis. Such taxation revenue was only procured by taxing the opium sales at a staggering 301.75%.[201] As to the second intention, the British had always wanted to open the market sector in Qing China and also possessed the imperialistic ambitions to take hold of China sometime in the future. The British realized that the only way to achieve such imperialistic dreams was to weaken China via the introduction of opium from South Asia.[202] The British certainly achieved the first intention with the British East India Company by gradually weakening Qing China whilst maximizing profits from opium smuggling. By Emperor Daoguang's reign, more than 40,000 crates were smuggled into Qing China on an annual basis. These 40,000 crates of smuggled opium only belonged to the British. Other actors, the Americans and the Dutch smugglers, further contributed to this influx.[203] Such smuggling activities spiraled out of control when Qing custom officials were either incompetent or bribed by the British to bypass the Portuguese Macao cargo transit taxations.[204] Although the imperial court tried to control opium smuggling by the foreigner merchants, all attempts by the imperial court to control or curtail opium smuggling seemed either futile or ineffective. Such failures demonstrated the complete lack of control over Qing China by the imperial court in Beijing.

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200. Pg. 26. Li, *Seventy Years of Late Qing Diplomatic Affairs*, First Volume, *Lia Ci Ya Pian Zhan Zheng Qian Hou De Zhong Xi Peng Zhuang*. 2019.
201. Ibid. Pg. 29.
202. Ibid. Pg. 26.
203. Ibid. Pg. 27.
204. Ibid. Pg. 32

As opium smuggling steadily increased, the Qing court made attempts to halt this opium smuggling. Initially, opium usage was confined to the social elites and even officials but later spread to commoners leading to widespread addiction. The Qing recognized that this opium smuggling would result in more precious silver losing to foreign merchants.[205] With rising addiction, the demand would unsurprisingly rise before the First Opium War. As situations deteriorated, the Qing needed to halt such smuggling to prevent more silver losing to foreign smuggling. However, the measures undertaken by the Qing court was half-hearted at best or feeble at worst. For instance, Emperor Qianlong issued a decree prohibiting the sale of opium, stipulating exile to the frontier regions as punishments, including officials involved in such activities.[206] Despite these stern punishments for those violating the decree, opium continued to flow into China under the pretense of traditional Chinese medicine, effectively bypassing the prohibition.[207] Thus, opium smugglings not only continued but could be even imported legally into Qing China. When Emperor Jiaqing ascended the throne, he enacted a series of laws banning opium sales and plantations.[208] Yet, the British would utilize Portuguese Macao as a base to continue their opium smuggling. Later, the British would smuggle opium offshore near the Guangzhou Port in avoiding the Portuguese taxation on opium transportation.[209] The situation had further deteriorated by Emperor Daoguang's reign. Local officials often prioritized enriching themselves over enforcing the court's laws, and this period witnessed the rise of offshore opium smuggling between the British and the Chinese. Initially, such activities seemed to concentrate at the shores of Guangdong, such smuggling activities then extended far beyond the shores of

205. Ibid. Pg. 30.
206. Ibid. Pg. 30.
207. Ibid. Pg. 30.
208. Ibid. Pg. 31.
209. Ibid. Pg. 31.

Southern China into the north. A palace memorial written by the Shengjing General Suying in the 18th year of Emperor Daoguang, 1838, reported to the throne that offshore smuggling activities were occurring right outside of the shores of Mukden, modern-day Shenyang, Liaoning Province.[210] Merchants from Guangdong and Fujian loaded the opium from foreign ships in Southern China and then sailed northwards to offload these opium crates to merchants in the north.[211] Such actions demonstrated that the Qing lost control of the customs and the society before the First Opium War occurred, when Chinese opium smugglers dared to venture into the Manchu heartland. With the infiltration of opium across China, more precious silver was lost to external channels due to opium smuggling.

The Deep-Rooted Problem of Opium and the Participation of Chinese Merchants:

The topic of opium smuggling and addiction has been repeatedly highlighted in China, both for patriotic reasons and for public health. Thus, reiterating the harmful effects of opium in this paper would be a monotonous repetition of the ordinary course of education taken by countless in China and aboard. The extent to which opium had infiltrated all levels of society, from the Forbidden City down to the general populace, reflecting a thorough smuggling network. Within the Forbidden City, there was a striking case of a eunuch named Jinfu Zhang being involved in smuggling opium to other eunuchs within the Forbidden City. According to the Ministry of Punishment, this smuggling activity was not unknown to others, as many had heard

210. Qiying. *Zoubao Fengtian Ge Haikou Chana Yapian Yantu Bing Yancha Minguang Chuanzhi Qingxing Shi.* The 24th Day of the Eleventh Month of the Eighteenth Year of Emperor Daoguang. 03-4008-018. Extracted from the First Historical Archives, Beijing: China. 07/2024.

211. Qiying. *Zoubao Fengtian Ge Haikou Chana Yapian Yantu Bing Yancha Minguang Chuanzhi Qingxing Shi.* The 24th Day of the Eleventh Month of the Eighteenth Year of Emperor Daoguang. 03-4008-018

or even witnessed Zhang to smoke opium within the imperial palace.[212] After further investigations by the court officials, Zhang revealed that he would often procure opium from a smuggler named Kuiyuan Yang in Tianjin, right next to Beijing.[213] An important detail revealed by Zhang was that this Yang was communicating with a merchant from Guangdong, who managed to procure eight kilograms of opium at a price of 240 silver taels.[214] Therefore, utilizing some basic calculations, a single "liang" of opium, which is 50 grams of opium would cost one and a half silver taels during the eleventh year of Emperor Daoguang's reign. This case with Eunuch Jinfu Zhang not only illustrated the extensive smuggling network into northern China but also provided us a direct cost on how much a "liang" of opium would cost upfront on the market. Utilizing the figures provided by Shuwei Li, 400,000 crates of opium were smuggled into Qing China between 1820 and 1830. If assuming a single opium crate weighed at least 50 kilograms, then between 1820 and 1830, 400,000 crates of opium would equate to 20,000,000 kilograms of opium. At the calculated rate of 1.5 silver taels per "liang", then at least 600 million silver taels were lost to opium smuggling in just that decade alone. Moreover, as Dr. Li mentioned, opium smuggling began much earlier than 1820 and started as early as Emperor Yongzheng's reign in the 18th century.[215] Given the long eighty-year reign of Emperor Qianlong and Jiaqing, the amount of silver lost to foreigners would almost certain surpass one billion. In

212. Shouer, *Taijian Jinfu Zhang Maiyun Yapian Yantu An Neike Beile Huwei Shouer Gongdan.* The Second Day of the 11th Month of Emperor Daoguang's Eleventh Year. 05-08-029-000014-0049. Extracted from the First Historical Archives, Beijing: China. 07/2024.

213. Kuiyuan Yang. *Jinfu Zhang Maiyun Yapian Yantu An Tianjin Minren Kuiyuan Yang Gongdan.* The Second Day of the 11th Month of Emperor Daoguang's Eleventh Year. 05-08-029-000014-0047. Extracted from the First Historical Archives, Beijing: China. 07/2024.

214. Yang. *Jinfu Zhang Maiyun Yapian Yantu An Tianjin Minren Kuiyuan Yang Gongdan.* The Second Day of the 11th Month of Emperor Daoguang's Eleventh Year.

215. Pg. 26-27. Li, *Seventy Years of Late Qing Diplomatic Affairs*, First Volume, *Lia Ci Ya Pian Zhan Zheng Qian Hou De Zhong Xi Peng Zhuang*. 2019.

total, the failure to halt opium smuggling was mostly Qing court's failure. While the West utilized such a failure further to enrich themselves on the suffering of the Chinese nation, those who enabled these Western imperial capitalists were none other than Chinese merchants themselves. In this sense, the opium smuggling-induced silver losses were not only an external but also an internal imposition.

Outside of the rampant corruptions, the actions of the Chinese merchants were neither scrutinized nor emphasized by the Chinese scholars who have dedicated their lives to study the Century of Humiliation. However, my research has revealed that Chinese merchants were also keen enablers in the path towards the Century of Humiliation. While the book written by Shuwei Li emphasized that the West was entirely responsible for the opium smuggling operation, the Qing officials were just simply incompetent to halt such smuggling activities. The truth is more complicated and harder to swallow, which is that the Chinese merchants were active participants in such smuggling activities, especially Chinese merchants from Guangdong and Fujian Province. As the Jinfu Zhang case demonstrated above, such smuggling network was already present in Northern China with Cantonese merchants serving as its operators. Typically, the foreign commercial ships would sail to a river outlet and awaiting for the Chinese merchants to arrive in their junks, as demonstrated by Shuwei Li.[216] However, over time, in one instance a foreign merchant ship sailed all the way inland to Wusongkou, where the Huangpu River connects with the Yangtze River in modern day Shanghai.[217] This foreign ship was intercepted by the Qing custom and reported to the throne that more an opium cargo worth 29 silver taels were

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216. Lingqing. Zouwei Yanchi Yinxun Fangfan Yichuan Chuangru Ji Chajin Sidai Yantu Shi. The 20th Year of Emperor Daoguang. 04-01-18-0042-069. Extracted from the First Historical Archives, Beijing: China. 07/2024.

217. Lingqing. Zouwei Yanchi Yinxun Fangfan Yichuan Chuangru Ji Chajin Sidai Yantu Shi. The 20th Year of Emperor Daoguang. 04-01-18-0042-069.

discovered onboard. Subsequent investigations only intercepted a single Chinese smuggler who had already procured more than 140 silver taels worth of opium on his junk.[218] Therefore, this foreign merchant ship intercepted at Wusongkou had completed most of its deliveries by the time the Qing officials arrived. By comparison, in one of the few successful interceptions, a palace memorial reported that a foreign merchant ship was intercepted with more than 3,000 "liang" worth of opium again in the Manchu heartland, this would be equal to around 4,500 silver tales worth of opium.[219] Therefore, this foreign merchant ship intercepted at Wusongkou certainly carried much more than 169 silver taels of opium. In the end, these palace memorials provided some insights into the scale and frequency of such operations. In the end, there was always the lure of wealth, and there were always those willing to take such a risky step in procuring wealth via unethical methods. The Qing officials were almost always one step behind the smugglers.

After the White Lotus War, the Year Without the Summer in 1816, the costly pursuit of luxury by the Qing court, and the rampant opium smuggling before the First Opium War caused more precious silver to be lost to foreign channels. When the West introduced opium to China to satisfy their ever-avaricious greed for trade with China, the Qing's own responsibility in failing to stop or at least partially impede such illegal smuggling activities caused more problems for the Qing court, especially for the Ministry of Revenue. As opium continued to flow into Qing China, addiction spread across all levels of society, including the military and imperial court. Such opium smuggling activities caused more silver to be lost to the external channels, when the Ministry of Revenue was trying to recover the silver losses incurred by warfare, natural disasters,

218. Ibid. Lingqing.

219. Qiying. *Zoubao Fengtian Ge Haikou Chana Yapian Yantu Bing Yancha Minguang Chuanzhi Qingxing Shi.* The 24th Day of the Eleventh Month of the Eighteenth Year of Emperor Daoguang. 03-4008-018.

and wasteful expenditures by the court to pursue their own comfort, luxury, and safety. However, throughout the history of opium's entry into Qing China, not only did the Qing fail to halt this influx of opium, but the Chinese merchants from the south were also culpable in this failure to control the influx of opium. Consequently, with the foreigners' exploitation combined with the failure to impede such smuggling activities and the involvement of Chinese smugglers, more silver taels were lost to foreigners. This unchecked opium smuggling by both the foreigners and the Chinese smugglers would be the final step in the path towards financial ruins for the Qing court, especially at the time right before the First Opium War. When the Qing lost the First Opium War, their subsequent war reparations to the British and the continuation of opium trade only signaled an irrecoverable fiscal crisis.

Conclusion:

The key lesson I learned from that discussion with the professor was that an empire often did not collapse in days, months, or even years. Instead, several factors in a span of several decades would contribute or exacerbate the decline of this specific empire throughout this time period. Therefore, it is essential for an educator to be vigilant and considering what happened during this entire period rather than focusing on only one or two aspects similar to that professor who had suggested me to return to China. However, as is with human nature, people either tend to minimize the internal aspect or maximize the external aspect similar or vice versa. Similar to this professor who just ignored the effects of imperialism and strictly focused on the internal factors. Reflecting on that meeting, I must admit the professor's words were, in a way, inspirational. Without denying the effects of Western Imperialism, one must also extend the research focus backward to the period before the First Opium War. Specifically, my belief is that contrary to the traditional emphasis on the damage inflicted by the two Opium Wars and the Taiping Rebellion upon the Qing, the period between 1796 and 1830s, such as the White Lotus Rebellion, the Year Without the Summer in 1816, reckless and continuous gargantuan internal expenditures, and the decades-long uncontrolled opium smuggling have effected similar or slightly less severe catastrophic damage to the Qing than the two Opium Wars and the Taiping Rebellion between 1839 and 1860. In the end, all of these events mentioned above are in some ways parallel with each other in terms of the fiscal damage inflicted upon the Qing Dynasty.

Beginning with the White Lotus Rebellion, the advice from another professor that profoundly inspired me was that "sometimes, events that were not emphasized should be allocated with more attention." Upon further research, it became obvious that the economic toll resulted from the White Lotus Rebellion was indeed less severe but still somewhat comparable to

the Taiping Rebellion. The military incompetence and the rampant corruptions not only provided the rebels with much needed time for regrouping and also needlessly increased the military expenditure in combating the rebels. Despite fully aware that the empire was engulfed in internal rebellions, the Qing court was not necessarily frugal when pursuing comfort and luxury, such as the expansion of the Imperial Summer Palace. Consequently, together with the White Lotus Rebellion, the Qing court itself transforming an already under stress Ministry of Revenue into a somewhat impoverished state by the end of the White Lotus Rebellion.

While researching social history between the late 18th and early 19th century, the Year Without the Summer in 1816 emerged as a pivotal yet often understated disaster of that century filled with disasters, rebellions, or warfare. As my professor has advised me before that some events that were not emphasized should be re-examined, and each empire's decline was a chain of events throughout decades. The full extent of the Year Without the Summer's aftermath demonstrated another crippling blow to the Ministry of Revenue just at the time when the Qing urgently needed taxation incomes to replenish its silver stock after a nine-year rebellion, the Ministry of Revenue would then find itself dispensing whatever remaining silver reserves only to those regions most severely impacted. Furthermore, the Qing Court's reliance on a few provinces to procure most of its annual taxation income meant when a large-scale disaster would arrive, the Ministry of Revenue be under immense strain. The precarious strain was further exacerbated by the fact that since the beginning of the Qing Dynasty, the bannermen and their families in various garrisons across China were maintained and provided for with monthly nourishment in silver by the court. As the White Lotus Rebellion waged, the Qing Court never once considered reducing expenditure for the garrisons outside of the regions where there was intense fighting. By 1816,

the Ministry of Revenue had forever lost the ability to replenish its silver reserves, which was further exacerbated by opium smuggling.

Lastly, in comparison with the distinguished scholars in the past, my primary goal is to contribute to this field of study within the field of Qing Chinese history in arguing that without denying the impacts of both Opium Wars and the Taiping Rebellion between 1839 and 1860, the period between 1796 and the 1830s was in many ways more or less similar in magnitude regarding their impacts on the Qing as the subsequent Opium Wars and subsequent Taiping Rebellion had also exerted in between 1839 and 1860. Therefore, these two different time periods were in fact parallel with each other in terms of importance and the severity of the damage they had inflicted upon the Qing, albeit one is more thoroughly researched than the other. The fate of any dynasty was thoroughly connected to its fiscal capability, yet the Qing always relied on the fiscal contribution by a few wealthy provinces. Even worse, the Qing court only cared about the comfort of a small group of people like themselves instead of pursuing economic prosperity amongst everybody in then Qing China. By the time any external threat would arrive, the Qing was often incapable of combating such threats without a sound fiscal foundation. Therefore, the period between 1839 and 1860 regarding the Opium Wars and the Taiping Rebellion would constitute as the moment the Qing had irreversibly entered its rapid decline, and the period between 1796 and 1816 was the moment Qing China had already begun its death spiral.

Chinese Character Glossary

Affair Minister/Hubu Shiwu	户部事务
Anqing, Hubei	安庆，湖北
Cangzhou	沧州
Changping Cang/Ever-Normal	常平仓
Dengzhou	邓州
Dragon’s Day In Dragon’s Month In Dragon’s Year	龙年龙月龙日
Guozi jian	国子监
Heqing	鹤庆
Heshen	和珅
Huangbaishan	黄白山
Huohao	火耗
Juanjian yin	捐监银
Kunyang	昆阳
Li Ci Yuan	丽慈园
Pailou	牌楼
Qi Chun Yuan	绮春园
Qin Zheng Palace	勤政殿
Qingding Daqing Huidian	《钦定大清会典》
Qinding jiaoping sansheng xiefei fanglüe	《钦定剿平三省邪匪方略》
Salt Gabelle	盐课
Songming	嵩明
Shui Fa	水法
Wusongkou	吴淞口
Xi Shuang	西爽
Yaozhou	姚州
You Lang	游廊
Zaixiang	灾祥

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康少镛《奏报八月份雨水田禾情形》

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