The Economic Significance of the Imperial Household Department in the Qianlong Period

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Abstract

Qing imperial economic activity was under the tight control of a few important organizations, a highly concentrated economy, and political pressure. The Imperial Household Department (IHD) is one of these important organizations, and is a major one. The major sources of Qing income were land tax, salt tax, and customs duties. IHD revenue came from tariffs and salt monopoly, far beyond its income from agricultural land rents. In the Qianlong era, IHD bondservants made up most of the tariff administration and the salt administration. These personal also handled the IHD trade in ginseng and other goods, as well as interest bearing loans to merchants from the IHD treasury, which were issued through the Changlu and Lianghuai salt administrations. If these officials were found to have committed a crime and were fined, or had their property confiscated, it would all go to the IHD. In the Qianlong period, every year the IHD treasury was ordered to move millions in funds to the Board of Revenue. Those millions were originally taxes that merchants submitted to the Board of Revenue through the IHD.

Qianlong’s establishment of Tibetan Buddhist temples in the Rehe region helped to maintain more than one hundred years’ peaceful relationship with the Mongolia. During the Qing dynasty, emperors provided for numerous Tibetan monks in the capital, their daily expenses paid by the Board of Revenue. Expenses for building temples and conducting ceremonies were paid by the IHD. The moneys paid by the emperors were far more than the expenses covered by the Board of Revenue, and therefore did not cause fiscal problems for the state. Because the temples of Tibetan Buddhism attracted numerous followers, areas by the temples became important markets, and lamas further gained income from commercial activities. Qing emperors believed that Mongolia was weakened because of Mongol belief in Tibetan Buddhism and that their donations to the lamas contributed to the decline of the Mongolian economy. From these observations, it is safe to say the Qing government successfully weakened Mongolia through Tibetan Buddhism.

Surcharges added to customs levies were too numerous to calculate and provided many opportunities for bureaucratic corruption. Although the money that the bureaucrats owed to the government should have been paid to the Board of Revenue, the emperor ordered the payments to be handed over to the IHD. As the emperor set this selfish example, so the bureaucrats followed suit. This pattern of corruption lasted until the end of the Qing dynasty and was a major cause of the Qing’s decline.
Introduction

Ho P’ing-ti’s work on the Chinese population showed that the key trends of the late-eighteenth century were the growth of the population to over 300 millions, expansion of the economy, intensification of cultivation, the commercialization of the countryside, cash cropping, the introduction of new crops, and large scale internal migration. 1 Susan Naquin and Evelyn Rawski, in their book Chinese Society in the Eighteenth Century, also pointed to the eighteenth century as a time of great vibrancy, and credit external trade as an important factor. Shanxi merchants monopolized trade between Beijing and Mongolia through Kalgan, exchanging tea and cloth for furs. 2

What cannot be denied is that the decline of the post-1800 Qing economy has become the focus of economic historians. Mark Elvin postulated a “high level equilibrium trap,” where Chinese agriculture became bogged down from the Song onward while the population continued to grow exponentially. Add the lack of capital expenditures, and Chinese agriculture and peasants faced a crisis. 3 On merchants, Ho P’ing-ti’s work, “The Salt Merchants of Yangzhou,” is a model article. 4 Ho showed that the profits of salt merchants in the eighteenth century reached near 25 million silver taels annually. In the second half of the century, total profits were 250 million taels, and Yangzhou merchants accumulated 1 million taels in two or three generations. In explaining the decline, Ho estimates that between 1738 (QL3) and 1804 (JQ9), Huai region merchants contributed over 36 million taels in taxes (36,370,968). In 1768 (QL33), they spent 4.67 million taels on the emperor’s southern tour. After 1763, all kinds of government taxes and expenses were increased. Ho also mentioned that the salt administration general Jiang Chun was a poet, whose hobbies included archery and cricket fighting, and who built a garden. He had fifteen cousins, brothers, and children who were poets, artists, and collectors. They cultivated various spending habits and extravagant lifestyles. 5 I have been working on the above problem for over ten years in an exploration of the Imperial Household Department (IHD) finances. What follows below is my response.

Qing imperial economic activity was under the tight control of a few important organizations, a highly concentrated economy, and political pressure. Douglass North has written about the need to consider political and economic institutions in the environment of transaction costs. Therefore, the core of his analytical framework consists of a theory of the state. The role of the state in the economy is important, for “the existence of a state is essential for economic growth; the state, however, is the source of man-made economic

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decline.” These observations leads to two objectives of state services, “one, to specify the fundamental rules of competition and cooperation which will provide a structure of property rights for maximizing the rents accruing to the ruler; two, within the framework of the first objective, to reduce transaction costs in order to foster maximum output of the society and, therefore, increase tax revenues accruing to the state.”6 This leads to enduring conflict between the ownership structure maximizing the rulers’ rents and the efficient system lowering transaction costs and promoting economic growth.

IHD Income

In 2000 I received a grant from National Science Council to buy the archives NGLY (abbreviation of Neiwufu Guangchusi liuku yuezhedang) listing the monthly records of the six storehouses of IHD Department of the Privy Purse from the Chinese First Historical Archive in Beijing ranging from 1743 (QL8) to 1815 (JQ20). The IHD (Neiwufu 内務府) was in charge of the imperial family’s personal affairs, and the Department of the Privy Purse (Guangchusi 廣儲司) in the IHD was in charge of the treasury and accounts payable and receivable. The monthly records (yuezhedang 月摺 檔) are the monthly reports from the six storehouses (liuku 六庫) on the storage contents. Each report has four categories: old savings, new receipts, used goods, and existing goods. These are called Four-column clear records (sizhuqingzhe 四柱清摺). The coffer (yinku 銀庫) stored gold, silver, and copper currencies, with silver taels occupying a large amount. The coffer of the Department of the Privy Purse received 68,803,253 taels from 1745 (QL10) to 1795 (QL60), and paid out 67,705,043 taels.7 In addition, the Yangxin Hall (Yangxin dian 養心殿) and Summer Palace Garden (Yuanmingyuan 園明園) coffers also had report books, but because most of them have been lost there is no means to make calculations. In total, in the sixty years that the Qianlong emperor occupied the throne, his personal treasury received over 80 million taels, about double of the total annual taxes of the Qing dynasty. The imperial yearly revenue was 3 percent of the state taxes, an amount that any eighteenth-century European monarchs would be hard to match. For revenues of the coffers of the Department of the Privy Purse and the Workshops (Zaobanchu 造辦處) of the Yangxin Hall, please see graph 1.

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7 NGLY, Chinese First Historical Archive in Beijing.
1. Estate and Housing Rents

The imperial household income can be roughly divided into the following: 1) estate and housing rents, 2) tariffs, 3) salt monopoly, and 4) other, including tribute, property confiscation, fines, business taxes, ginseng trade, selling goods, and interest bearing loans. The Qing set up the Imperial Household Department office in the early Shunzhi period. There were four types of estates. The first were enclosed lands. The earliest enclosures came from uncultivated lands and Ming imperial household and officials’ lands. Later, it was expanded to include commoner’s fields. The second type was commoners voluntarily giving up their land. In addition to early Qing enclosure policy, at the same time it was allowed for Manchus to take in Han Chinese whose land had been seized. This was called voluntary submission. But it also meant that those landlords who were afraid their land would be seized in enclosure could voluntary give it up. The third type was the land confiscated from criminal official. The fourth kind was pastureland and reclaimed wasteland outside the pass. These IHD estates were spread all over the capital region and the area outside the pass. IHD archives show that estates from Kangxi to Guangxu eras increased six fold from 574,800 mou to 3,730,900 mou. The reason for this increase was due to property confiscations beginning in the Yongzhen era, as well as the reclamation of wasteland bordering estates and cultivating pastureland. IHD pulled in around a million taels annually from these rents, as shown in graph 2.

When the Qing entered Beijing in 1644, they put into effect a separation of

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Graph 1: Imperial revenue in the IHD coffers in the Qianlong era

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8 On records of criminal officials, see (Gongzhong zhupi zhouzhe, Financial Section), Chinese First Historical Archive in Beijing.
9 See Lai Hui-min, (Qingdai Neiwufu guanzhuang de hukou), included in Symposium: (Zhongguo jinshi jiazhu yu shehui) edited by Institute of History and Philology, Academia Sinica, pp. 329-370.
Manchu and Chinese. The Han Chinese who lived inside the capital were forced outside, and those houses they formerly occupied were put under the management of the IHD and rented out to officials. During the Yongzhen era there were 6,522 residences rented out and 1,784 shops, all of which brought in a total of over 20,000 taels annually.

2. Tariffs

During the reign of the Qianlong Emperor, IHD bondservants staffed many customs houses. The customs duties they levied were delivered to the Ministry of Revenue, while the emperor received the “surplus” revenue. The imperial income rose due to an increase in trade between China and Russia in the eighteenth century. For example, the trade through Kyakhta in 1761 (QL26) was 1,011,067 rubles, increasing eightfold to 8,383,846 rubles in 1800 (JQ5). At the customs house for Sino-Russian trade in Kalgan the surplus increased from 16,000 to 30,000 taels, and at Chongwen Gate receipts rose from 70,000 to 140,000 taels. It is obvious that the Qing emperors benefited greatly from Sino-Russian trade.

Furthermore, Qianlong modified the meltage-fee system enforced by Emperor Yongzheng, reducing the rate from 30-50% (of the principal taxes) to 10%. This reduction apparently lessened the financial burden on the populace, but in fact, every customs superintendent resorted to a variety of fiscal expedients such as surcharges to compensate for the quality of silver or to cover the cost of tribute or budget shortfalls. In the emperor’s view, these newly added levies were only about 10% of the Ministry of Revenue’s custom receipts. According to Douglas North’s neoclassical theory of the state, an absolute monarch will maximize private advantage. Indeed, the Qing emperors expanded their personal wealth with the aid of bondservants. The IHD’s income from customs surplus, miscellaneous levies, and the sale of ginseng and precious stones was estimated at 600,000 to 800,000 taels per annum, or about 15-20% of the total customs revenue.

In the Qianlong era, IHD bondservants made up most of the tariff administration and the salt administration. These personal also handled the IHD trade in ginseng and other goods, as well as interest bearing loans to merchants from the IHD treasury, which were issued through the Changlu and Lianghuai salt administrations. If these officials were found to have committed a crime and were fined, or had their property confiscated, it would all go to the IHD. The Guangdong customs house was in charge of receiving tribute and merchant taxes. From this, we see that IHD revenue came from tariffs and salt monopoly, far beyond its income from agricultural land rents. See graph 2.
The major sources of Qing income were land tax, salt tax, and customs duties. According to the Qianlong era *Huidian*, in 1753 (QL18) land taxes brought in 29,611,201 taels, salt 5,560,540 taels, and customs 4,324,005 taels. In 1812 (JQ17), land taxes brought in 29,324,005 taels, salt taxes 5,797,645, and customs 4,810,349 taels. From these figures, salt and customs revenues did not increase much for the Board of Revenue. However, these revenue sources had huge increases for the IHD.

3. Salt Monopoly

Wang Shixin estimates that Huai salt merchants paid 138,179,100 taels in taxes, interest, meltage fees, and other exploited fees. Of this, the central state received 42,625,113 taels, or 18.68 percent, while salt administration officials took in 95,482,800 taels, or 41.84 percent. Of these four pay outs, the taxes and interest probably went to the

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10 Xiangban Changji, Translated by Zhao Zhong-nan, (Lun Qingqianqi Jiaqinqianjian de guojiacaizheng yu guanzhuishouru), 《Shehui Kexue Qikan》, 1993.3: 88-94.
state, while the meltage fees and exploited fees all went to local officials.11 From IHD archives, the Huai salt administration transmitted 18,811,258.95 taels to IHD, or 20 percent of what the officials took in. In addition to regular taxes, the personal fees of the salt merchants are incalculable. As the saying went, “for each affair there is an objectionable practice, and everywhere there are levies.” For each objectionable practice or levy, the emperor also benefited. The Changlu salt administration yamen lent expenses to salt merchants, and therefore the amount that it could submit to the IHD was not as much as the Huai.

In the Qianlong period, salt merchants’ contribution to military supplies, water control projects, and the emperor’s southern tours amounted to 30 million taels. From the NGLY archives, we see that they paid out less than fifteen times. This expenditure was less than the margin of profit or the long-term interest rate for loans. From 1746, Huai merchants increased the number of payments, and they supported the Qianlong emperor taking six southern tours, paying millions for his mobile court and gardens. In 1768, Huai merchants needed to be compensated over six million taels for a criminal case, as well as submitting four million. This caused a capital shortage, leading to salt merchant Jiang Chung needing to borrow from the state. Ho P’ing-ti mentions that in 1793 Jiang Chun died and the emperor ordered that his famous garden should be bought by the Huai merchants for 50,000 taels. This garden was to become a public asset and the 50,000 taels would be given to his adopted son as capital. Jiang Chun’s famous garden was only worth 50,000 taels and 6,000 taels in taxes was still required, leaving the Jiang family not even enough to pay a year of interest.

Changlu salt merchants had long-term loans from the IHD. Till 1792, merchants owed hundreds of millions. Their interest rates, in addition to monthly compounds, also involved revenues. From 1783-92, 0.2 taels had to be paid out for every taels, which amounted to 200,000 taels annually. This tax method was unjust, and in the Qianlong era Huai salt merchants borrowed less paying out interests around 100,000 taels annually.12

From 1740 to 1795, the Qianlong emperor took in 59,119,892 taels from the salt industry, an average of 1,159,214 taels annually. Estimating that the Board of Revenue took in 5.6 million taels in taxes from them, this would amount to the salt merchants paying out to the IHD an extra 20 percent in revenues and interest. See chart 3.

IHD lending to salt merchants was profitable. It began to become a bad debt in the Xianfeng era, however. According to Guangxu-era IHD treasury documents, Huai salt merchants borrowed 364,200 taels which they could not repay after 1851. Changlu salt merchants owed 14,800 taels, and more recently paid 60-70,000 taels.13 in the Xianfeng era, IHD lost interest revenues, which led to a tense relationship between the IHD and the Board of Revenue.

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13 NGLY, Chinese First Historical Archive in Beijing, Record no. 1678 - February (GX1).
4. IHD and the Board of Revenue

Another topic of discussion among scholars is the relationship between the Board of Revenue and the IHD. Liu Tsui-jung sees the relationship as the latter in charge of the imperial household finances, and the former in charge of state finances. Although these jurisdictions were not formally set, the administration of funds gradually led to a working out of regulations. Madeleine Zelin holds that the Manchu dynasty did all it could to reform finances and centralize power into the hands of an autocratic state. They separated the finances of the imperial family and the state, reflecting a clear divide between the inner and outer courts. Qi Meiqin’s research on the Qing IHD mentions that some funds came from a special treasury allocation that the Board of Revenue contributed to. In the Qianlong period, the emperor stated that every year this special treasury would have over 600,000 taels from which the IHD could draw from throughout the year. However, whenever savings of the Department of the Privy Purse surpassed one million taels, this IHD storage office needed to memorialize the throne and send it to the Board of Revenue. For example, in 1776 (QL41), an IHD official memorialized saying,

Upon examination of the coffer of the Department of the Privy Purse, accumulated silver is in excess. They have memorialized to move it into the Board of Revenue. I was in the yamen from year 33 to year 40, in which I reported and altogether gave the Board of Revenue 6.9 million taels. Also, from year 35 to 37, I reported and gave the

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15 Qi Meiqin, 《Qingdai Neiwufu》, (Beijing, Chinese People University Press, 1998), pp. 128-129.
Mukden Board of Revenue 700,000 taels. Today I investigate the treasury, and on the date ending on the 27th day of the 10th month, there is over 1,841,400 taels. There is more available. We have considered and drawn up a plan to send 500,000 taels to the Mukden Board of Revenue for storage. The rest, amounting to 1,341,400 taels, will be drawn upon for expenses.\(^\text{16}\)

The emperor response was “noted.” According to Qianlong IHD archives NGLY, the IHD gave the Board of Revenue 15.9 million taels, and the Qianlong emperor said that every year the IHD treasury was ordered to move millions in funds to the Board of Revenue.\(^\text{17}\) This statement is true, but those millions were originally taxes that merchants submitted to the Board of Revenue through the IHD.

IHD Expenditures

1. Temples in Rehe

Now we examine the newly opened Rehe Archives and explore how the Qing government allotted enormous financial subsidies to the Rehe region in order to enhance the Empire’s border defense there. During the Qing dynasty, the tax revenue consisted primarily of land tax, an important financial base for the local as well as central government. The land in the Rehe region, however, was largely barren and infertile, resulting in scarce land tax revenue, insufficient for the residing troops and lamas. Therefore, the local finance was mostly supported by the IHD and the Board of Revenue.

After 1771 (QL36), temples in the Rehe region enjoyed increasing budgets for construction and renovation. Prominent examples include the Potala (Putuo Zongcheng) Temple and the Tashi Lhunpo (Xumi Fushou) Temple, both were decorated with brilliant golden cupolas and cost million of taels. This points to the increase of the of the IHD income. After the Lian Huai Salt Case, salt merchants refunded more than ten millions of taels, allowing Qianlong a generous budget for building and renovating the temples.

During his reign, the Qianlong Emperor visited the Mountain Resort in Rehe 49 times. Each time he held religious activities in the temples, in which the Mongolian nobilities participated. Two important temples in the region, the Putuo Zongcheng Temple and the Xumi Fushou Temple, were both replications of the two most important centers for the Tibetan Buddhism, the former imitating the Potala Palace of the Dalai Lama, the latter the Tashi Lhunpo Monastery of the Panchen Lama. These two temples reproduced the significance and function of their original edifices, shifting the religious center of Mongolians from Tibet to Rehe.

The Qianlong Emperor built the Puning Temple for his birthday religious services, the Temple of Universal Happiness for his esoteric practices, and the Yung-

\(^{16}\) 〈Qianlongchao Neiwufu zouxiaodang〉, vol. 342, pp. 147-148

\(^{17}\) 〈Qianlong Veritable Record〉, vol. 1141, pp. 285-289
you Temple for ritual offerings to his ancestors. He hung pictures of his father and the 7th Dalai Lama in the Putuo Zongcheng Temple and constructed a longevity glass tower in the Temple of the Happiness and Longevity of Mt. Sumeru. All these show Qianlong’s faithful devotion to the Tibetan Buddhism.

Seen from the historical perspective, Qianlong’s establishment of Tibetan Buddhist temples in the Rehe region helped to maintain more than one hundred years’ peaceful relationship with the Mongolia. Compared with the annual seven to eight million taels spent in the wars with the Mongolians by the Ming dynasty, the governance and policy of Qing dynasty is successful.

2. Temples in the Capital

During the Yuan dynasty 360 official temples were included in the domain of the Commission for Buddhist and Tibetan Affairs, occupying thousands acres of civilian lands and depleting the wealth of the nation. During the Ming dynasty, emperors provided for numerous Tibetan monks in the capital, their daily expenses paid by the Court of Imperial Entertainments. Ming emperors also frequently held Buddhist ceremonies and built temples and stupas, which created a fiscal crisis. In comparison, during the Qing dynasty, expenses of lamas and their followers were paid by the Board of Revenue. In the Kangxi period, the Board of Revenue provided about ten thousand taels for lamas. After Qianlong, the amount rose to sixty thousand taels and twenty thousand pecks of grain provisions. Expenses for building temples and conducting ceremonies were paid by the IHD. The moneys paid by the emperors were far more than the expenses covered by the Board of Revenue, and therefore did not cause fiscal problems for the state.

From anthologies of writers in the Qing Dynasty and Korean envoys’ *Journal of Trips to Beijing*, we can see the prosperous temple fairs in Beijing in the eighteenth century with their rare foreign items and precious furs and leather products for sale. However, these fairs became mainly marketplaces for daily necessities no later than the middle of the nineteenth century. In order to understand the development of temple fairs, we must understand the tribute and trade relationship between the Qing Empire and Mongolians. The Qing Empire remodeled Tibetan Buddhist temples in Beijing, some made into important religious places and others reconstructed to be markets. The Huang Temple and the Hei Temple housed the envoys sent by the Dalai Lama and Panchen Lama annually to pay tribute to the emperor, and these two temples and the Yonghe Temple maintained active religious activities every January. Khalkha Mongolian princes were housed in nearby sites during their visits to pay tribute to the emperor. Since they were allowed to carry merchandise, this area became an annual market. Due to the increasing amount of trade, the Qing government made over a large area for warehouses and shops: east to Andingmen Boulevard, west to Huang Temple West Village, north to Tu Village and south to Guangxiang. Beijing thus became the primary destination of Mongolians’ long distance trade.
At the same time, the regular fairs of Longfu Temple, Huguo Temple and Baita Temple in the inner city were held for about six days monthly throughout the Qing period, with sales limited to the temple precincts. The markets sold the felt clothing worn by Bannermen, eye glasses, fur coats and hats and other products allowed through the Kyakhta trade, much brought in by the Khalka princes along with their imperial tribute. By the end of the Qing, nearby streets became business neighborhoods while the temple markets sold simple grocery goods. The development of the business neighborhoods was due to people who began to rent or purchase formerly official houses around the temples. Moreover, various governmental warehouses were located around Longfu Temple and rice milling shops appeared. From this, we can see clearly the Qing Empire planned fairs combining commerce and food supply.

3. Total Expenditures

For the emperor’s expenditures, see chart 4. Prior to QL30, imperial household expenses were approximately 1 million to 1.5 million taels. After QL30, it was closer to 2 million.

Chart 4: Qianlong era imperial expenditure

From the IHD archives NGLY in the First Historical Archives in Beijing, from 1743 (QL8) to 1795 (QL60), items of IHD treasury monthly expenditures number 45,784 records. This includes 20,000 records on religion. These archives record expenditures for the restoration of temples and travel expenses for lamas to come to Beijing to recite Buddhist scriptures, as well as subsidies for lamas. Susan Naquin shows that Qing expansion of religion was more prolific than the Ming, and that it
institutionalized temple support. In addition to the Board of Rites providing funding for state sacrifice, the emperor used the IHD for personal support. This support included incense, oil and rice, funds for monks and priests, and traveling expense. It could also include funds for holding ceremony. However, this mentioned work are unclear about IHD exact expenditures, and deserve further investigation. From IHD documents, Prior to QL30, expenditures for temple repairs came from the Board of Revenue and taxes. After QL30, salt merchants’ contributions were used to repair the Rehe temple. According to Liu Tsui-jung, the jurisdictions of Board of Revenue and IHD were not set and funds moved back and forth between the two of them.

Conclusion

When facing foreign threat on the borders in the nineteenth century, literati recalled the Qianlong emperor’s arrogant and rude attitude when meeting Macartney, thus sacrificing an opportunity to Westernize. The Qianlong emperor, during his reign, conquered Xinjiang and Mongolia, and in order to stabilize relations with them spent great effort on religious policy, making up deficits, and setting up postal stations. Perhaps he did not have the foresight to worry about a decline in the nineteenth century, but China was able to hold a vast amount of territory. And the Qianlong emperor’s strategy towards border minorities certainly deserves exploration.

The Qing emperors allocated lands outside the Great Wall to Hutuktsus as donations, not taking any civilian lands. After the mid-Qing, Han people moved outside the Great Wall to cultivate farmlands, thereby promoting the development of these areas. Moreover, since the Qianlong Emperor instituted the Golden Vase lottery system to choose lamas, the Qing government had increased its influence over religious matters, and more and more nobilities and lamas came to Beijing temples to make donations. At the same time, Hutuktsus from the Qinghai and Gansu regions were given lands by the government; they gained large estates and cultivated new arable land. Because the temples of Tibetan Buddhism attracted numerous followers, areas by the temples became important markets, and lamas further gained income from commercial activities. Qing emperors believed that Mongolia was weakened because of Mongol belief in Tibetan Buddhism and that their donations to the lamas contributed to the decline of the Mongolian economy. From these observations, it is safe to say the Qing government successfully weakened Mongolia through Tibetan Buddhism.

Surcharges added to customs levies were too numerous to calculate and provided many opportunities for bureaucratic corruption. For example, Zheng Wusai, the superintendent of Yuehai Customs, raised the meltage fee rate, and An Ning hiked the surcharges to compensate for the quality of silver without permission, among many other cases. At first, Qianlong confiscated the properties of such embezzlers, but these properties were insufficient to compensate for the losses from peculation. As a result, the emperor established a system of punishment that obligated the embezzlers and their paternal relatives to repay the losses. Although the money that the bureaucrats owed to
the government should have been paid to the Board of Revenue, the emperor ordered the payments to be handed over to the IHD. As the emperor set this selfish example, so the bureaucrats followed suit. This pattern of corruption lasted until the end of the Qing dynasty and was a major cause of the Qing’s decline.