

行走於制度內外—— 曾國藩東征軍費的籌策

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曾國藩統率的東征湘軍是清代咸同時期國家經制八旗、綠營之外，最為重要的武裝力量，在平定太平天國起義的過程中，地位和影響大大超越經制之軍，厥功甚偉。惟該武裝力量的軍費供應與咸同時期清廷的供餉制度不相鑿枘，無論是建立在酌撥舊制基礎上的協餉制度，還是經清廷變革之後的諮商撥解新制，均難以滿足東征湘軍的軍費需求。因而，東征湘軍的軍費籌策頗費周折。咸豐四年春天東征開始，迄於咸豐十年春天，曾國藩統率湘軍轉戰於江西等省，國藩本人因不領外省治權，餉項來源一切聽命於他省督撫。贛省歷任巡撫在供餉心態上，積極與消極兼具，恒無常態，曾氏受盡磋磨；大部分負責供餉的行省，出於安全上唇齒相依的考量，基於人脈親疏，表現差異極大，鄂撫胡林翼、晉撫王慶雲積極籌解，不遺餘力，而其餘省份督撫亦有籌解，但並未按額依時協濟，湘軍餉源一直處於蹙蹶狀態。曾氏試圖邀權，胡林翼以及曾氏僚友亦在不同層面助其籌權，當東南戰局發生大變後，始獲得兩江總督大任。在清廷支持下，曾氏運籌在贛、湘、粵等省，推行「隔省籌餉」之策，歷盡曲折，引發的糾葛、對抗不在少數。隔省擴餉之舉，實際上是對既有協餉制度、諮商撥解新制的超越，難度之大前所未有的。因戰略需要，清廷在曾氏隔省擴餉過程中，既有牽制、防範，更多時候則是支持配合，體現與曾營人士「共謀」的特徵。這一咸同戰時的生動案例，多側面揭示了近代制度變遷過程中，「人、制度、環境、需求」多種因素彼此牽制、互有影響的歷史實態。

關鍵詞：協餉制度 太平天國 曾國藩 東征 軍費

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Crossing the Boundary: Tseng Kuo-fan and the Financing of His Xiang Army

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Besides the standard Royal Military Infantries of *Baqi* (the Eight Flags) and the Green Camp which were both under the direct rule of the Qing Emperor, Tseng Kuo-fan's Xiang Army was one of the most magnificent armed forces during the Qing dynasty. Compared with the standard Royal Military Infantry, this quasi-private Xiang Army had made greater influence and contribution toward the Eastern Expedition against the Taiping Heavenly Kingdom Movement. However, Qing's treasury was unable to meet the financial needs of the Xiang Army. Thus, managing its budget became a critical issue to the Xiang Army. The Xiang army, under Tseng's command, began the Eastern Expedition in the spring of the 4th year of Emperor Xianfeng's reign (1854), and by the spring of the tenth year (1860) of the Emperor's rule, the expedition force pushed forward and fought battles in the Jiangxi province and nearby regions. As Tseng was not delegated by the emperor to oversee the other provinces outside of his home region, he depended heavily on the local governments to administer the military budget and supplies for his soldiers. The successive governors of the Jiangxi province, in particular, displayed varying attitudes towards the dispensation of such funds, putting Tseng in a torment of ongoing frustration. There was a clear discrepancy in their attitude towards providing logistical support to Tseng's army among those provincial officials who were held responsible, due to their different perception of the security relations and the intertwined interpersonal relationship between the governors and Tseng. Although the governor of the Hubei province, Hu Linyi, and the governor of the Shanxi province, Wang Qingyun, were being very cooperative, logistical support to the Xiang Army was often deprived as many other local governors failed to provide their share either in time or in full. With helps from Hu Linyi and his other personal political allies, Tseng began to seek for more political leverage in order to secure logistical support to his army. He was finally appointed the Viceroy of Liangjiang (Jiangsu, Anhui, and Jiangxi) after the turmoil in the Southeastern region of China

劉增合

reached a new height. With the official approval from the Qing court, Tseng started to introduce a new policy of getting military funds from Jiangxi, Hunan, Guangdong and other provinces. This new policy imposed a fundamental reform to the existing local taxation system, and it was therefore difficult to put the new policy through as resistance was fierce. The Qing court took some serious precaution against Tseng's actions, but more often, the court was willing to cooperate with Tseng and his allies, showing its special support to the military force in this time of crisis. This was a perfect example of how individuals, existing institution, environment and realistic needs interplayed in the modern era.

Keywords: the *xiexiang* system, Taiping Heavenly Kingdom, Tseng Kuo-fan, Eastern Expedition, military budget