

乾隆皇帝修建熱河藏傳佛寺的 經濟意義

賴惠敏*

本文利用新近開放的熱河檔案，來探討清朝為鞏固邊疆，大量挹注熱河地區的財政。清代的稅收以田賦為大宗，為中央和地方財政來源。但熱河地力澆薄，無法供應當地的駐軍與喇嘛之需，其財政來源由內務府和戶部供應。

熱河的寺廟在乾隆三十六年(1771)以後興建經費增多，普陀宗乘之廟和須彌福壽之廟規模宏大，且裝飾耀眼的金頂，經費支出超過百萬兩，此皆與內務府收入增加有關。尤其兩淮鹽引案發生後，鹽商賠補經費超過千萬兩，皇帝建寺廟遂可極盡鋪張。

乾隆皇帝在位期間巡幸避暑山莊共四十九次，每次皆在寺廟舉行法會，蒙古王公亦參與禮佛活動。乾隆皇帝模仿西藏藏傳佛教中心——達賴的布達拉宮——來建造普陀宗乘之廟。同時模仿班禪所居扎什倫布寺，來建造須彌福壽之廟，再現原型建築的意義和功能，無形中將蒙古的宗教信仰中心從西藏轉移到熱河。

乾隆皇帝建造普寧寺，為他生日舉行唸經和跳步扎活動；利用普樂寺來修上樂密法；在永佑寺由喇嘛念經來替祖先舉行供獻；普陀宗乘之廟掛著高宗聖容以及七世達賴喇嘛像；須彌福壽之廟建造萬壽琉璃塔等，意味著乾隆皇帝篤信藏傳佛教。

總之，乾隆皇帝修建熱河藏傳佛寺維持清朝和蒙古一百餘年的和平關係，比明代和蒙古戰爭每年動輒用銀七八百萬兩來說，呈顯清代成功的統治策略。

關鍵詞：乾隆皇帝 熱河 藏傳佛教 喇嘛 清朝財政

* 中央研究院近代史研究所

The Economic Significance of the Qianlong Emperor's Construction of Tibetan Buddhist Temples in the Rehe Region

Hui-min Lai

Institute of Modern History, Academia Sinica

This paper will examine the newly released Rehe archives and explore the Qing government's allotment of enormous financial subsidies to the Rehe region for the purposes of enhancing the empire's border defenses in that area. During the Qing dynasty, tax revenue consisted primarily of monies collected from land taxes, and this revenue was an important financial base for the local and central governments. The land in the Rehe region, however, was largely barren and infertile, and thus, land tax revenue was insufficient to support the residing troops and lamas there. Consequently, financing for the area was mostly provided by the Imperial Household Department and the Board of Revenue.

After 1771 (the thirty-sixth year of the Qianlong reign), temples in the Rehe region enjoyed increasing budgets for construction and renovation. Prominent examples include the Putuo Zongsheng (Potala) Temple and the Xumi Fushou (Tashi Lhunpo) Temple. Both of these temples were decorated with brilliant golden cupolas and cost over a million taels to erect, and their construction demonstrates that the income of the Imperial Household Department had increased by that time. Especially after the Lianghuai salt case, during which salt merchants had refunded to the government over ten million taels, the Qianlong emperor was able to construct temples in a manner of much greater extravagance than was previously possible.

During his reign, the Qianlong emperor visited the Mountain Resort in Rehe forty-nine times. Each time he held religious ceremonies in the temples there, and Mongolian nobility participated in these activities as well. Two important temples in the region, the Putuo Zongsheng Temple and the Xumi Fushou Temple, were replicas of the two most significant centers for Tibetan Buddhism at the time, the former imitating the Potala Palace of the Dalai Lama, the latter the Tashi Lhunpo Monastery of the Panchen Lama. The Putuo Zongsheng Temple and the Xumi Fushou Temple

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reproduced the significance and function of the original edifices they imitated, subtly shifting the religious center of the Mongolian peoples from Tibet to Rehe.

The Qianlong emperor built the Puning Temple for his birthday religious services, the Pule Temple for his esoteric practices, and the Yongyou Temple for ritual offerings to his ancestors. He hung pictures of himself and the Seventh Dalai Lama in the Putuo Zongsheng Temple and constructed a glass longevity tower in the Xumi Fushou Temple. All of these examples demonstrate the Qianlong emperor's faithful devotion to Tibetan Buddhism.

Seen from a historical perspective, the Qianlong emperor's establishment of Tibetan Buddhist temples in the Rehe region helped to maintain more than a century of peaceful relations with the Mongolian government. When compared with the seven to eight million taels the Ming dynasty spent in wars with the Mongolians every year, it is clear that the Qing dynasty's strategy for rule was both more successful and more cost effective than that of the Ming.

Keywords: Qianlong emperor, Rehe, Tibetan Buddhism, lamas, Qing imperial finances