

Relationships between the Shih-huo-chih 食貨志 in
the *Sung-chao-kuo-shih* 宋朝國史 and the Shih-
huo-chih 食貨志 in the *Sung-shih* 宋史

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I. Introductory Remarks

For several years past I have been translating and annotating the Shih-huo-chih 食貨志 in the *Sung-shih* 宋史, personally taking charge of the chapters on Nung-t'ien 農田 (farming), Fang-t'ien 方田 (land surveying), Wu-shui 賦稅 (taxes), and Pu-po 布帛 (cloths). While engaged in this work, I have gradually come to note that the accounts in the *Sung-shih* Shih-huo-chih are mostly based on the *Kuo-shih* 國史 Shih-huo-chih compiled during the Sung period. For this reason, I first made researches on the compilation of the *Sung-chao-kuo-shih* 宋朝國史 (the State Histories of the Sung Dynasty) and published an article on it.¹⁾ In the present study which is based on that article, I will further attempt to elucidate the relationships between the Shih-huo-chih in those *Kuo-shih*s and the Shih-huo-chih in the *Sung-shih*.

1) Yoshiyuki SUTŌ 周藤吉之: Sō-chō-kokushi no Hensan to Kokushi-retsuden 宋朝國史の編纂と國史列傳 (Compilation of the *Sung-chao-kuo-shih* and the *kuo-shih-li-chuan* 國史列傳), *Sundai Shigaku* 駿臺史學, No. 9,

Though not a few *Kuo-shih*s were compiled during the Sung period, detailed discussions of them in the above-mentioned article will not be reproduced here. Only those most closely related to the *Shih-huo-chih* of the *Sung-shih* will be briefly discussed here. First, on 12th, 2nd month, the 9th year of Ta-chung-hsiang-fu 大中祥符 of Chên-tsung 眞宗 (1016), Wang Tan 王旦 and others completed compiling the *Liang-chao-kuo-shih* 兩朝國史 (the History of the Two Reigns of T'ai-tsu 太祖 and T'ai-tsung 太宗) in 120 bks. which consisted of 6 bks. of chi 紀, 55 bks. of chih 志, and 59 bks. of chuan 傳. It is said that 6 bks. of the chih constituted the *Shih-huo-chih*. However, it seems that this *Liang-chao-kuo-shih* was not handed down to the Southern Sung Period. On 11th, 6th month, the 8th year of T'ien-shêng 天聖 of Jên-tsung 仁宗 (1030), the *San-chao-kuo-shih* 三朝國史 (History of the Three Reigns of T'ai-tsu, T'ai-tsung, and Chên-tsung) was completed by Lü I-chien 呂夷簡 and others. This was in 150 bks. and comprised 10 bks. of chi, 60 bks. of chih, and 80 bks. of chuan; and it was handed down to Southern Sung and is frequently quoted in various books, such as the *Hsü-tzŭ-chih-t'ung-chien-ch'ang-pien* 續資治通鑑長編 by Li Tao 李燾. In 6th month, Chia-yin 甲寅, the 5th year of Yüan-fêng 元豐 under Shên-tsung 神宗 (1082), the *Liang-chao-kuo-shih* (History of the Two Reigns of Jên-tsung and Ying-tsung 英宗) compiled by Wang Kuei 王珪 and others was completed. This book in 120 bks., —5 bks. of chi, 45 bks. of chih, and 70 bks. of chuan—is also frequently quoted in various books, such as the *Ch'ang-pien* 長編. Subsequently, in 8th month, chia-ch'ên 甲辰, the 3rd year of Ch'ung-ning 崇寧 under Hui-tsung 徽宗 (1104), the *Shên-tsung-ch'êng-shih* 神宗正史 in 120 bks. compiled by Ts'ai Ching 蔡京, Têng Hsün-wu 鄧洵武 and others was completed; but probably because of its being compiled by a new policy party 新法黨, it seems that this book was not much used during the Southern Sung period. Therefore, the *Shih-huo-chih* of the *Shên-tsung-ch'êng-shih* is only slightly quoted in the *Ch'ang-pien*. The *Chê-tsung-ch'êng-shih* 哲宗正史 in 210 bks. was completed on 15th, 6th month, the 4th year of Hsüan-ho 宣和 under Hui-tsung (1122), having been compiled by Wang Pu 王黼, Wang Hsiao-ti 王孝迪 and others. The *Shih-huo-chih* of this book, it seems, has never been quoted. During the Southern Sung dynasty on 12th, 12th month, the 7th year of Ch'un-hsi 淳熙 under Hsiao-tsung 孝宗 (1180), was completed the *Ssü-chao-kuo-shih-chih* 四朝國史志 (the chih of State History of the Four Reigns of Shên-tsung, Chê-tsung 哲宗, Hui-tsung, and Ch'in-tsung 欽宗) in 180 bks. by Li Tao and others.²⁾ This was certainly voluminous as a chih 志. It is also said that this chih of state history adopted a large quantity of

2) Moreover, the completion of the *Ssü-chao-kuo-shih* 四朝國史 (State History of the Four Reigns) was in 11th month, the 13th year of Ch'un-hsi 淳熙 (1186), when the *Ssü-chao-kou-shih-li-chuan* 四朝國史列傳 in 135 bks. by Hung Mai 洪邁 and others was presented to the court; and the chi 紀, chih 志 and chuan 傳 of the *Ssü-chao-kou-shih* was in 350 bks. Cf. *op. cit.*

material from the *Hsü-tz'ü-chih-t'ung-chien-ch'ang-pien*, another work by the same author.³⁾ As for the relationships between the *Ch'ang-pien* and the *Shih-huo-chih* of the *Ssü-chao-kuo-shih* 四朝國史, it may be said that the *Ch'ang-pien*, as stated in the following, has also adopted a considerable quantity from the *Shih-huo-chih* in the *Ssü-chao-kuo-chih*. This *Shih-huo-chih* is extensively quoted in various books. Later, on 23rd, 8th month, the 2nd year of Pao-yu 寶祐 under Li-tsung 理宗 (1254), was presented to the Throne the *Chung-hsing-ssü-chao-kuo-shih-chih-chuan* 中興四朝國史志傳 (History of the Renascent Four Reigns of Kao-tsung 高宗, Hsiao-tsung, Kuang-tsung 光宗 and Ning-tsung 寧宗) by Hsieh Fang-shu 謝方叔 and others; and on 4th, 4th month, the 5th year of the same era, this book revised and polished by Ch'êng Yüan-fêng 程元鳳 and others was presented to the Throne entitled the *Chung-hsing-ssü-chao-chih-chuan* (History of the Renascent Four Reigns), but nothing is known as to the number of books it contained.⁴⁾ Since Li Hsien-ch'uan 李心傳 first participated in compiling this book as an official historian 史館修撰, the section on the Emperor Kao-tsung in this *Shih-huo-chih* seems to coincide with the accounts in the *Chien-yen-i-lei-chi-nien-yao-lu* 建炎以來繫年要錄 which he compiled.⁵⁾ Since this *Shih-huo-chih* was compiled in a hurry, it seems to have been rather carelessly compiled after the section on Hsiao-tsung. This book is also quoted in the *Wên-hsien-t'ung-k'ao* 文獻通考. As the *Kuo-shih* (State history) of the last three Southern Sung reigns of Li-tsung and To-tsung 度宗 and Prince Ying-kuo 瀛國公 was not compiled, the section on them in the *Sung-shih* *Shih-huo-chih* seems to have compiled on the basis of the *Li-tsung-shih-lu* 理宗實錄, *Jih-li* 日曆 (calendar), the *To-tsung-shih-chêng-chi* 度宗時政記 and other materials. For that very reason, this section gives so many historical facts not seen in other books.⁶⁾

As stated in the foregoing, the *Sung-chao-kuo-shih* includes the *San-chao-kuo-*

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- 3) Yoshiyuki SUTÔ: Nan-sō no Li Taō 李燾 to Zoku-shi-ji-tsu-gan-chō-hen 續治通鑑資長編 no Seiritsu (Li Tao 李燾 of the Southern Sung Period and the Completion of the *Hsü-tz'ü-chih-t'ung-hsien-ch'ang-pien*.) Cf. *Komazawa Shigaku* 駒澤史學 No. 6.
 - 4) As for the compilation of the several State histories above-mentioned, refer to Note 1.
 - 5) Ching-yen-chin-chiang-ku-shih 經筵進講故事 in the *Ch'ih-t'ang-t's'un-k'ao* 恥堂存稿 (bk. 2) by Kao Ssü-tê 高斯得, says that the *Chung-hsing-ssü-chao-kuo-shih* 中興四朝國史 can not be compiled in a hurry; especially on ping 兵 (military affairs) and Ts'ai 財 (financial affairs) in its *chih* 志, it says: 惟兵·財二者, 乃百餘年建國之實政, 本末闕闕, 功力浩蕪, 非可鑿空爲之者, 豈數月之所辦乎 by way of explaining the fact that *Ping-chih* 兵志 (history of military affairs) and *Shih-huo-chih* 食貨志 (history of financial affairs) could not be compiled so readily. Though recorded as given between 3rd month, the 8th year of Hsien-ch'un 咸淳 and 10th month, the 9th year of the same era under To-tsung 度宗, this address in my view must be of the Ch'un-yu 淳祐 era of Emperor Li-tsung 理宗, because it is prior to the compilation of the *Chung-hsing-ssü-chao-kuo-shih*. For this reason, I am of the opinion that this *Shih-huo-chih* was hastily compiled.
 - 6) Cf. Note 1.

shih compiled by Lu I-hsien and others, the *Liang-chao-kuo-shih* compiled by Wang Kuei and others, the *Shên-tsung-chêng-shih* compiled by Ts'ai Ching, Têng Hsün-wu and others, the *Ssü-chao-kuo-shih-chih* compiled by Li Tao and others, the *Chung-hsing-ssü-chao-kuo-shih* compiled by Ch'êng Yüan-fêng and others; and as in every one of these the *Shih-huo-chih* was compiled, the *Shih-huo-chih*s included in the *Sung-chao-kuo-shih* seem to have amounted to a considerable quantity. That the *Shih-huo-chih*s in the *Kuo-shih* constituted the fundamental material of the *Sung-shih Shih-huo-chih*, may be seen from the general introduction to the *Shi-huo-chih* in the *Sung-shih* (Bk. 173) which says:

宋舊史志，食貨之法，或驟試而輒已，或亟言而未行，仍之則徒重篇幅，約之則不見其始末，姑去其泰甚，而存其可爲鑒者焉。

“The *Shih-huo* system recorded in the former *Shih-chih* 史志 of Sung, namely, the *chih* of the *Kuo-shih* (State history), was enforced in a hurry and abolished at once, or was frequently discussed but not enforced. According to this book, it only served to make the book voluminous; but if omitted, the circumstances would not be known. For the time being, extreme items have been dropped, but really worthy items have been preserved.” This passage explains the circumstances. Therefore, the *Sung-shih Shih-huo-chih*, was based on the *Kuo-shih Shih-huo-chih*, but if it had been adopted entire, it seems some extreme items were omitted because it would have grown too voluminous. However, this is only a general statement. For the *Sung-shih Shih-huo-chih* seems to have adopted some material not seen in the *Kuo-shih Shih-huo-chih*. Thus the *Sung-shih Shih-huo-chih* had necessarily to be voluminous, because the *Kuo-shih Shih-huo-chih*, the source of *Sung-shih* was considerable in volume, and moreover some other materials were added. This accounts for the extraordinary volume of the *Sung-shih Shih-huo-chih* among the various *Shih-huo-chih*s of the various dynasties in Chinese history.

As for the relationships between those *Kuo-shih Shih-huo-chih*s and the *Sung-shih Shih-huo-chih* discussed in the foregoing, they will be fully deliberated in the following chapters. Now, as I have previously mentioned, I have translated and annotated Nung-t'ien (farming), Fang-t'ien (land-surveying), Wu-shui (taxes), and Pu-po (cloths) in the *Sung-shih Shih-huo-chih*, in this study also I will attempt to investigate the relationships between the two with special reference to these points.

II. Relationships between the Shih-huo-chih in the *Kuo-shih*
 國史 and the Prefaces to the respective chapters
 of the Shih-huo-chih in the *Sung-shih*.

In each chapter of the *Sung-shih* Shih-huo-chih, in the opening section, what corresponds to a preface to each chapter is often given. As for Nung-t'ien 農田 in the Shih-huo-chih, *Sung-shih* (Bk. 173), this section is missing, but Wu-shui 賦稅 *Ibid.*, (Bk. 174) has such a section. Among the *Kuo-shih* Shih-huo-chih, what corresponds to this occurs under Shih-huo 食貨, Kung-wu 貢賦, Sung-chao-wu-wu, 宋朝五賦, in the *Yü-hai* 玉海 (Bk. 179). The two may be compared as follows:

「玉 海」
 [國史志] 歲賦，其類有五，曰公田之賦，官莊屯營田，賦民耕而收其租，曰民田之賦，百姓各得專之，曰城郭之賦，宅稅，地稅之類，曰雜變之賦，牛革，蠶鹽，食鹽之類，隨其所出，變而輸之，曰丁口之賦，計丁率米。

「宋史」食貨志
 歲賦，其類有五，曰公田之賦，凡田之在官，賦民耕而收其租者是也。曰民田之賦，百姓各得專之者是也。曰城郭之賦，宅稅·地稅之類是也。曰丁口之賦，百姓歲輸身丁錢米是也。曰雜變之賦，牛革·蠶鹽之類，隨其所出，變而輸之是也。

(The underlines mark the differences. A similar marking will be employed in all the quotations in the following pages.)

When the two are compared, it may be seen that wu 賦 (tax) among the five taxes, the tax on ming-t'ien 民田 (private lands), and that on a fortress 城郭 are almost similar; as to the taxes on tsa-pien 雜變 (additional tax), the *Sung-shih* Shih-huo-chih omits the tax on salt 食鹽, the rest reads the same. Only, the *Sung-shih* Shih-huo-chih reverses the order of the taxes on tsa-pien and the taxes on ting-k'ou 丁口 (adult persons). Apart from these, as to the taxes on public fields 公田, the two records differ considerably; while the *Kuo-shih* Shih-huo-chih concretely mentions kuan-chuang 官莊 (public manors), t'un-t'ien 屯田 (public land cultivated by the military), ying-t'ien 營田 (public land cultivated by common people), the *Sung-shih* Shih-huo-chih abstractly says "all lands belonging to the government." As to the taxes on ting-k'ou (adult persons), the two records differ considerably; The *Kuo-shih* Shih-huo-chih says "According to the number of adult persons, rice is paid," while the *Sung-shih* Shih-huo-chih says "Farmers annually pay taxes on adult persons, money and rice." In spite of occasional differences, the two records generally agree, and it is quite evident that the *Sung-shih* Shih-huo-chih is based on the account in the *Kuo-shih* Shih-huo-chih. This account in the *Kuo-shih* Shih-huo-chih occurs in other materials, and is quoted in the *Wên-hsien-t'ung-k'ao* 文獻通考 (Bk. 4) under

T'ien-wu-k'ao 田賦考, Li-tai-t'ien-wu-shih-chi 歷代田賦之制,

歲時〔賦〕, 其類有五, 曰公田之賦, 官莊·屯田·營田, 賦民耕而收其租者是也。曰民田之賦, 百姓各得專之者是也。曰城郭之賦, 宅稅·地稅之類是也。曰雜變之賦, 牛革·蠶鹽·食鹽之類, 隨其所出, 變而輸之者是也, 曰丁口之賦, 計丁率米是也。

This quotation is almost identical with the passage in the *Kuo-shih Shih-huo-chih*, the order of the five taxes in the former identical with that in the latter, the only difference being the expression 是也 at the end of the explanation of the five taxes, which is identical with the phrase in the *Sung-shih Shih-huo-chih*.⁷⁾ That is to say, the account in the *Wên-hsien-t'ung-k'ao*, though not expressly stated, is evidently based on the *Kuo-shih Shih-huo-chih*. This shows that most accounts in the *Wên-hsien-t'ung-k'ao* are written according to the *Kuo-shih Shih-huo-chih*. Moreover, this fact will also suggest that the accounts in the *Wên-hsien-t'ung-k'ao* are so closely related to those in the *Sung-shih Shih-huo-chih*.

This account in the *Kuo-shih Shih-huo-chih* is also quoted in the *Wên-chi* 文集 of Northern Sung 北宋; for instance, the *Tu-kuan-wên-chi* 都官文集 (Bk. 2) by Ch'ên Shun-yü 陳舜俞 under Hou-shêng-ti-ssü 厚生第四, one of the 25 articles entitled T'ai-p'ing-yu-wei-ts'ê 太平有爲策, reads:

今天下之賦五, 曰公田, 曰民田, 曰城邑, 曰雜變, 曰丁口。天下之禁三, 曰鹽, 曰茗, 曰酒, 生民之衣食, 舉此八者窮矣。

Therein are enumerated these five taxes, and their order agrees with that in the *Kuo-shih Shih-huo-chih*. This T'ai-p'ing-yu-wei-ts'ê by Ch'ên Shun-yü was submitted to the Throne in the last year of Jên-tsung 仁宗.⁸⁾ The Hou-shêng-ti-ssü is an article which condemns the injustice of officials who exploits the wealth of the people.

Now, to which *Kuo-shih* of all the *Kuo-shih*s of the Sung dynasty does this particular account in the *Kuo-shih Shih-huo-chih* correspond? Judging from the date of the writing of the T'ai-p'ing-yu-wei-ts'ê by Ch'ên Shun-yü, it would seem to correspond to the *Shih-huo-chih* in the *San-chao-kuo-shih* completed in the 8th year of T'ien-hsen 天聖 under Jên-tsung (1030). Even in the T'ien-wu-k'ao 田賦考 in the *Wên-hsien-t'ung-k'ao*, this account is dated toward the end of the 5th year of T'ien-hsi 天禧 Chên-tsung 眞宗 (1021), or prior to 12th month, the 1st

7) Cf. Sei WADA 和田清: *Sō-shi-Shokka-shi Yaku-chū* 宋史食貨志譯註 (Treatise on the Economy and Finance of the Sung) Vol. I. Notes 8-12 on Wu-shui 賦稅 pp. 355-6.

8) Ch'ên Shun-yü 陳舜俞 passed the examination named Hsien-liang-fang-chêng-k'ò 賢良方正科 in the 4th year of Chia-yü 嘉祐 (1059) under Emperor Jên-tsung 仁宗, but opposing the new policies at the beginning of Hsi-ning 熙寧 under Shên-tsung 神宗, he resigned. T'ai-p'ing-yu-wei-ts'ê 太平有爲策 in the *Tu-kuan-wên-chi* 都官文集 (Bk. 1) says: 撫御神化三十餘年, 天下之獄, 未聞幾措, 公私之積, 常若不足, As it says that over 30 years have passed since the enthronement of Jên-tsung 仁宗, this T'ai-p'ing-yu-wei-ts'ê was submitted to Emperor Jên-tsung in the last years of Jên-tsung.

year of Chien-hsing 乾興, in which Jen-tsung was enthroned (1022). According to Shih-huo 食貨, *Sung-chao-wu-wu* 宋朝五賦 in the *Yü-hai*, the following passage follows the passage on the five taxes:-

……曰丁口之賦，計丁率米，凡賦入，州縣有籍，歲一置，謂之空行簿，以待歲中催科，閏年別置，謂之實行簿，藏有司，天聖初或言，實行簿無用，罷之，景祐元年，韓瀆疏言，賦興（役）之繁，但存催科一簿，一有散亡，耗登無從考，請復置實行簿，詔再閏一造，……

It reads: "Though a blank ledger 空行簿 that was annually prepared since the beginning of the reign of the Emperor Jên-tsung for the purpose of collecting taxes, was renewed as before, and an operating ledger 實行簿 especially prepared every year containing an intercalary month was discontinued; but at the request of Han Tu 韓瀆 in the 1st year of Ching-yu 景祐 (1034), an operating ledger was prepared every two years containing an intercalary month again." As for this passage in the *Kuo-shih* Shih-huo-chih, it is found under wu-shui in the Shih-huo-chih of the *Sung-shih* (Bk. 174). The passage is almost identically phrased.⁹⁾ As this is dated around the T'ien-shêng and Ching-yu eras under the reign of Jên-tsung, this passage must be one from the Shih-huo-chih in the *Liang-chao-kuo-shih* compiled in the 5th year of Yüan-fêng 元豐 under Shên-tsung 神宗 (1082). If so, the passage on *Sung-chao-wu-wu* (Five taxes of the Sung dynasty) is most probably a quotation from the *Liang-chao-kuo-shih*. It follows, therefore, that this passage in the Shih-huo-chih in the *Liang-chao-kuo-shih* no doubt followed the account in the *San-chao-kuo-shih* (Cf. The following.)

As seen in the foregoing, the section under Wu-shui (taxes) in the *Sung-shih* Shi-huo-chih which corresponds is based on the preface to Wu-shui in the *Kuo-shih* Shih-huo-chih. This may be observed also in every chapter of the Shih-huo-chih. For instance, the first section under Yen 鹽 (salt) in the Shih-huo-chih in the *Sung-shih* (Bk. 182) may be compared with the opening section in the *Kuo-shih-chih* 國史志 quoted under Ch'un-hsi-chieh-yen-t'u 淳熙解鹽圖 in Yen-t'ieh 鹽鐵 (salt and iron) in *Yü-hai* (Bk. 181) as follows:

「玉 海」

〔國史志〕 鹽之類有二，引池而化者，周官所謂鹽也。或煮海·煮井·煮鹹而成者。周官所謂散鹽也。引池爲鹽，曰解州解·安邑兩池，墾地爲畦，引水沃之，水耗鹽成，籍民給役，謂之畦戶，總三百八十戶，復其家，戶歲出夫二，謂之畦夫，歲二月墾畦，四月引水，八月而止。……

「宋史」食貨志

鹽之類有二，引池而成者，曰顆鹽，周官所謂鹽也。煮海·煮井·煮鹹而成者，曰末鹽，周官所謂散鹽也。宋自削平諸國，天下鹽利，皆歸縣官，官鬻·通商，隨州郡所宜，然亦變革不常，而尤重私販之禁。引池爲鹽，曰解州解縣·安邑兩池，墾地爲畦，引池水沃之，謂之種鹽，水耗則鹽成。籍民戶爲畦夫，官

9) Cf. Sei WADA; *op. cit.* Notes 149-155 on Wu-shui 賦稅 pp. 395-6.

廩給之，復其家，募巡邏之兵百人，目爲護寶都，歲二月一日墾畦，四月始種，八月乃止。

This will show how the two accounts read alike. Nevertheless, the *Sung-shih* Shih-huo-chih contains this passage:—"宋自削平諸國，天下之鹽利……尤重私販之禁。" This is probably what the compilers of the *Sung-shih* Shih-huo-chih added. Nor does this *Kuo-shih* Shih-huo-chih mention that such phrases as K'o-yen 顆鹽 (grain-salt), Mo-yen 末鹽 (powdered salt), Chung-yen 種鹽 (salt produced in the salt-farm) were employed, that the government allowed money and rice to farm-hands 畦夫, and that the soldiers who patrolled the salt pond in Chieh-chou 解州 were called hu-pao-tu 護寶都 (treasure-protecting soldiers). However, in the *Hsü-tzü-chih-t'ung-shien-ch'ang-pien* (Bk. 97), under Shih-sui 是歲 (This year) the 5th year of T'ien-hsi, the following section corresponding to this is observed.

鹽有二類，引池而化者，周官所爲鹽鹽也。今謂之顆鹽，或煮海·或煮井·或煮鹹而成者，周官所謂散鹽也。今謂之末鹽，引池爲鹽，曰陝西解州解·安邑兩池，墾地爲畦，引池沃之，水耗鹽成，籍州及旁州民給役，謂之畦戶，總三百八十戶，復其家，戶歲出夫一，謂之畦夫，歲給戶錢四萬，日給夫米二升，歲二月墾畦，四月引池爲鹽，八月而止，募兵百人，目爲護寶都，以巡邏之，……

According to the note on this item in the *Ch'ang-pien* 長編, this account is based on the Shih-huo-chih of the *San-chao-kuo-shih*, and the account in the Shih-huo-chih of the *Liang-chao-kuo-shih* is added to it. According to this, the account in the *Sung-shih* Shih-huo-chih is fairly close to this account in the *Ch'ang-pien*; and in it are recorded such phrases as k'o-yen, mo-yen, the practice of allowing money and rice to ch'i-hu 畦戶 (farming families) and ch'i-fu (farm-hands), and some information concerning hu-pao-tu which fail to appear in the *Kuo-shih* Shih-huo-chih quoted in the *Yü-hai*. Only the phrase Chung-yen is missing.¹⁰ Again, this account also occurs in the *Shang-tang-ch'ün-shu-k'ao-so-hou-chi* 山堂群書考索後集 (Bk. 57) by Chang Ju-yü 章如愚 (Chün-ch'ing 俊卿) under Ts'ai-wu-mên 財賦門 Ch'a-yen-lei 茶鹽類, Tsai-k'ao-pên-chao-yen 再攷本朝鹽。

〔品目〕天禧五年，鹽有二類，引池而化者，周官所謂鹽鹽也。今謂之顆鹽。或煮海，或煮井，或煮鹹而成者，周官所謂散鹽也。今謂之末鹽。

〔引池爲鹽〕曰陝西解州安邑斷池，墾地爲畦，引池沃之，鹽成，籍州及旁州民給役，謂之畦戶，總三百八十戶，復其家，戶歲出夫二，謂之畦夫，以歲給戶錢四萬，日給夫米二升，歲二月墾畦，四月引池爲鹽，八月而止。

This is almost identical with the account in the *Ch'ang-pien*. As seen in this

10) Furthermore, under Yen-t'ieh 鹽鐵 under Chêng-ch'üeh-k'ao 征榷考 in the *Wên-hsien-t'ung-k'ao* 文獻通考 (Bk. 15), we read: 宋朝之制，顆鹽出解州安邑，解縣兩池，以戶民爲畦夫，悉蠲他役，每歲自二月一日墾畦，四月始種，八月乃罷，官廩給之，安邑池，每戶歲種鹽千席，解池減二十席，(註)募兵百人，目爲護寶都，以巡邏之。 Herein is epitomized the account in the *Kuo-shih* Shih-huo-chih 國史食貨志。

instance, the account corresponding to the preface of Yen 鹽 (salt) in the *Sung-shih* Shih-huo-chih also seems to have been written on the bases of the Shih-huo-chih in the *San-chao-kuo-shih*, or the *Liang-chao-kuo-shih*, and contains what the compilers of the *Sung-shih* Shih-huo-chih newly added to it.

Further, hu-shih-po-fa 互市舶法 (land and sea trade) under the Shih-huo-chih in the *Sung-shih* (Bk. 186) may be compared with the Shih-huo-chih in the *San-chao-kuo-shih* quoted under Shih-po-hu-shih 市舶互市 in the *Wên-hsien-t'ung-k'ao* (Bk. 20).

「文獻通考」

互市者，自漢初與南粵通關市，其後匈奴和親，亦與通市，後漢與烏桓·北單于·鮮卑，通交易，後魏之宅中夏，亦於南陲立互市，隋·唐之際，常交戎夷，通其貿易，開元定令，載其條目，後唐復通北戎互市，此外高麗·回鶻·黑水諸國，亦以風土所產，與中國交易。右宋三朝國史食貨志，略言歷代互市之槩，今錄于此。

「宋史」食貨志

互市舶法，自漢初與南越通關市，而互市之制行焉，後漢通交易於烏桓·北單于·鮮卑，北魏立互市於南陲，隋·唐通貿易於西北，開元定令，載其條目，後唐亦然。而高麗·回鶻·黑水諸國，又各以風土所產，與中國交易。

This comparison shows that while the Shih-huo-chih in the *San-chao-kuo-shih* records that Han befriended and traded with Hsiung-nu 匈奴, Later Wei, that dwelt in Chung-hsia 中夏, traded with the southern states, Sui and T'ang fraternized foreigners 戎夷, and Later-T'ang communicated with the northern tribes 北戎, the *Sung-shih* Shih-huo-chih which was completed at the Yüan period omits all these phrases; except for this the two accounts are almost identically phrased. Consequently, it is evident that the section corresponding to the preface of Hu-shih-po-fa in the *Sung-shih* Shih-huo-chih is based on the account in the Shih-huo-chih in the *San-chao-kuo-shih*.

On the other hand, though the *Kuo-shih* Shih-huo-chih is not expressly mentioned as its source, the description will often be found to be a quotation from the *Kuo-shih* Shih-huo-chih if it is compared with the *Sung-shih* shih-huo-chih and others. As previously pointed out, the description of wu-wu 五賦 (five taxes) in the *Wên-hsien-t'ung-k'ao*, has been identified as a quotation from the *Kuo-shih* Shih-huo-chih by comparing it with the *Kuo-shih* Shih-huo-chih in the *Yü-hai*, and Wu-shui in the *Sung-shih* Shih-huo-chih. It may be seen, therefore, that, as for the accounts in the *Wên-hsien-t'ung-k'ao* they are based upon the *Kuo-shih* Shih-huo-chih though they describe not about their source. Now we may compare the note on the clause rigidly defining the system of Cha-i 差役 (labour duty), in 5th month, the 3rd year of Chien-lung 建隆 under the Emperor T'ai-tsu 太祖 in the *Huang-chao-pien-nien-kang-mu-pei-yao* 皇朝編年綱目備要 (Bk. 1) by Chên Chün 陳均 and the passage corresponding to the preface to I-fa 役法 (requisitioned

labor system) in the Shih-huo-chih in the *Sung-shih* (Bk. 177), and then these two may be compared with the account in the *Wên-hsien-t'ung-k'ao*.

「皇朝編年綱目備要」

差役古法也，國初循舊制，衙前以主官物，里正·戶長·鄉書手，以課督賦稅，耆長·弓手·壯丁，以逐捕盜賊，承符·人力·手力·散從官，以奔走驅使，在縣曹司至押錄，在州曹司至孔目官，下至雜職·院虞候·掾·搯等人，各以鄉戶等第差充。

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宋因前代之制，以衙前主官物，里正·戶長·鄉書手，課督賦稅，以耆長·弓手·壯丁，逐捕盜賊，以承符·人力·手力·散從官，給使令，縣曹司至押錄，州曹司至孔目官，下至雜職·虞候·掾·搯等人，各以鄉戶等第定差。

In spite of slight differences in phraseology, the two are almost identical expressions. Now we may quote what appears under 5th month, the 3rd year of Chien-lung in Chih-i-k'ao 職役考 (an article of labour duty) in the *Wên-hsien-t'ung-kao* (Bk. 12):—

國初循舊制，衙前以主官物，里正·戶長·鄉書手，以課督賦稅，耆長·弓手·壯丁，以逐捕盜賊，承符·人力·手力·散從官，以奔走驅使，在縣曹司至押錄，在州曹司至孔目官，下至雜職·虞候·掾·搯等人，各以鄉戶等第差充。

This is perfectly identical with the account in the *Huang-chao-pien-nien-kang-mu-pei-yao*. This fact shows that the *Huang-chao-pien-nien-kang-mu-pei-yao* and the *Wên-hsien-t'ung-k'ao* have quoted it from one and the same source. Besides, this account in the *Wên-hsien-t'ung-k'ao* being almost identically phrased with the *Sung-shih* Shih-huo-chih, it may be conceived that, as in the above-mentioned instance of the *Sung-chao-wu-wu* this again is the original source of the *Kuo-shih* Shih-huo-chih. Further more, the *Huang-chao-pien-nien-kang-mu-pei-yao* gives at its beginning a list of books from which it has quoted, and as it mentions the *Kuo-shih-chi-chih-chuan* 國史紀志傳 at the very beginning, this account also must be a quotation from the *Kuo-shih* Shih-huo-chih (*San-chao-kuo-shih*).

Thus the *Kuo-shih* Shih-huo-chih is quoted in the *Huang-chao-pien-nien-kang-mu-pei-yao* and the *Wên-hsien-t'ung-k'ao*, with no express admission of quoting from the *Kuo-shih-chih* 國史志. A similar statement may be made as to the section corresponding to the preface to Pu-po 布帛 in the Shih-huo-chih. For the account under Shih 市 in Shih-ti-k'ao 市糴考 in the *Wên-hsien-t'ung-k'ao* (Bk. 20) and the section corresponding to the preface to Pu-po in the Shih-huo-chih in the *Sung-shih* (Bk. 175) may be compared as follows:

「文獻通考」

宋朝如舊制，調絹紬布絲綿，以供軍須，又就所產折科·和市，其纖麗之物，則東京有綾錦院，初平蜀，得錦工百人，始置院，……西京·真定府·青·益·梓州，亦有場院，主

「宋史」食貨志

宋承前代之制，調絹紬布絲綿，以供軍須，又就所產折科·和市，其纖麗之物，則在京有綾錦院，西京·真定·青·益·梓州場院，主織錦綺·鹿胎·透背，江

織錦綺·鹿胎·透背。潭州舊有綾江寧
錦務，…… 江寧
 府·潤州，有織務，江寧，歲無定額，梓
潤州萬疋，……
 州有綾綺場，又滄州市買院，亦織熟色綾。
及彭·綿·漢·邛·蜀·眉·
陵·簡·遂·資·榮·普州·懷安軍，皆織
大小絹，欲正·花紗。大名府·貝·滄·德·
博·棣·杭·越·湖·婺州，和市 又亳州
小綾。廬·壽州，折科小綾……
 市縞紗，大名府織縞縠。廬·壽州，亦
折科白縠。
 青·齊·鄆·濮·淄·濰·沂·密·登·
 萊·衛·永·全州，市平純。廬·壽·
潤·和·
 泰·光州·高郵。又東京權貨務，歲
漣水軍，亦折科官純。
 入中平羅·小綾各萬匹，以供服用及
 歲時賜與，諸州折科·和市，皆無常數，
 唯內庫所須，則有司下其數充足而止。

寧府·潤州，有織羅務，梓州有綾綺場，
 亳州市縞紗，大名府織縞縠，青·齊·
 鄆·濮·淄·濰·沂·密·登·萊·衛·
 永·全州，市平純，東京權貨務，歲入
 中平羅·小綾各萬匹，以供服用及歲時
 賜與，諸州折科·和市，皆無常數，唯
 內庫所須，則有司下其數供足。

This shows that the text in the *Wên-hsien-t'ung-k'ao* and the account in the *Sung-shih Shih-huo-chih* are perfectly identical. The only difference is that a careful note is attached to the account in the former, while it is absent in the latter.¹¹⁾ This fact will prove that the text in the former at least is based on the *Kuo-shih Shih-huo-chih*. Probably part of this note is a quotation from the *Shih-huo-chih* in the *Kuo-shih (San-chao-kuo-shih)*.

As seen in the foregoing, the sections corresponding to the preface to each chapter of the *Sung-shih shih-huo-chih* seem to have been written on the basis of the account in the *Shih-huo-chih* of the *San-chao-kuo-shih* or the *Liang-chao-kuo-shih*. Some sections seem to have been purposely revised or some new sections have been added by the compilers of the *Sung-shih Shih-huo-chih*. And it would seem that these *Kuo-shih Shih-huo-chih*s have been quoted in the *Hsü-tz'ü-chih-t'ung-chien-ch'ang-pien*, the *Wen-chih* of Northern Sung, the *Yü-hai*, the *Wên-hsien-t'ung-k'ao*, the *Huang-chao-pien-nien-kang-mu-pei-yao*, and the *Shang-t'ang-ch'ün-shu-k'ao-so*.

III. Relationships between the *Shih-huo-chih* in the *San-chao-kuo-shih* 三朝國史 and the *Shih-huo-chih* in the *Sung-shih*

As stated in the foregoing, the *Shih-huo-chih* in the *San-chao-kuo-shih* 三朝國史 was often quoted in the preface of each chapter of the *Sung-shih Shih-huo-chih*; and the text of each chapter of the *Sung-shih Shih-huo-chih* is often based on it. As this *Shih-huo-chih* in the *San-chao-kuo-shih* is often quoted in the

11) Cf. Sei WADA: *op. cit.* Notes 1-22 on Pu-po 布帛 pp. 573-9.

Hsü-tzŭ-chih-t'ung-chien-ch'ang-pien 續資治通鑑長編, let us first take up and compare the section beginning with shih-ch'un 是春, 3rd month, (intercalary), the 2nd year of Chien-lung 建隆 in the *Ch'ang-pien* 長編 (Bk. 2) and the account of Nung-t'ien 農田 in the *Shih-huo-chih* in the *Sung-shih* (Bk. 173).

「續資治通鑑長編」

是春詔, 申明周·顯德三年之令, 課民種植, 每縣定民籍, 爲五等, 第一種雜木百, 每等減二十爲差, 桑棗半之, 男女十七以上人, 種韭一畦, 闊一步·長十步, 乏井者, 鄰伍爲鑿之, 令佐以春秋巡視其數, 秩滿赴調, 有司第其課, 而爲之殿最, 此據本志, 在二月不得其日, 今附見閏月後,

「宋史」 食貨志

申明顯德三年之令, 課民種樹, 定民籍爲五等, 第一等種雜樹百, 每等減二十爲差, 梨棗半之, 男女十歲以上, 種韭一畦, 闊一步·長十步, 乏井者, 鄰伍爲鑿之, 令佐春秋巡視, 書其數, 秩滿第其課, 爲殿最。

According to this the *Ch'ang-pien* in its note says "According to the original *chih* 本志, namely the *Kuo-shih* *Shih-huo-chih*, this account is under 2nd month, the 2nd year of Chien-lung, but as the day of the month is unknown, it has been mentioned after the intercalary month." This is based on the *Kuo-shih-chih* 國史志, namely the *Shih-huo-chih* of the *San-chao-kuo-shih*. This account of the *Kuo-shih* *Shih-huo-chih* is almost identical with the account of Nung-t'ien under the *Sung-shih* *Shih-huo-chih*. Only a few slight differences in phraseology occur; for instance, Sang-tsao 桑棗 in the *Kuo-shih* *Shih-huo-chih* is Li-sang 梨桑 in the *Sung-shih* *Shih-huo-chih*, Nan-nü-shih-ch'i-i-shang 男女十七以上 (men and women over 17 years of age) in the former, Nan-nü-shih-sui-i-shang 男女十歲以上 (men and women over 10 years of age) in the latter; "秩滿赴調, 有司第其課" in the former, simply, "秩滿第其課" in the latter. This account again occurs under Shih-ch'un, intercalary 3rd month, the 2nd year of Chien-lung, Sun-chieh-to-shih-chüan 損節度之權 under T'ai-tsu-shêng-chêng 太祖聖政 in the *T'ai-p'ing-chih-chi-t'ung-lei* 太平治迹統類 (Bk. 2) by P'êng Pai-ch'uan 彭百川, a middle Southern Sung writer.

詔申明顯德三年之令, 課民種植, 每縣定民籍五等, 第一等種雜木百, 每等減二十爲差, 桑棗半之, 男女十五以上人, 種韭一畦, 闊一步·長十步, 乏井者, (闕) 令佐以春秋巡視其數, 秩滿赴召, 有司殿最。

This is almost identical with the account in the *Kuo-shih* *Shih-huo-chih* quoted in the *Ch'ang-pien* 長編; since the phrase sang-tsao is also found in this book, Li-sang under Nung-t'ien in the *Sung-shih* *Shih-huo-chih* must be an error. Again, 男女十歲以上 under Nung-t'ien in the *Sung-shih* *Shih-huo-chih* is here 男女十五歲以上. Thus, the accounts in the *San-chao-kuo-shih* *Shih-huo-chih* seem to be quoted in the *T'ai-p'ing-chih-chi-t'ung-lei*. Incidentally this also occurs under Li-tai-t'ien-fu-shih-chih 歷代田賦之制 in T'ien-wu-k'ao 田賦考 in the *Wên-hsien-t'ung-k'ao* 文獻通考 (Bk. 4) as follows:

又命課民種樹，每縣定民籍，爲五等，第一等種雜樹百，每等減二十爲差，桑棗半之，令佐春秋巡視。

Here it is described quite simply.¹²⁾ From the foregoing, it may be seen that this account of nung-t'ien in the *Sung-shih* Shih-huo-chih is based on the *Kuo-shih* Shih-huo-chih, and the account is quoted in a number of materials.

Again, the *Kuo-shih* Shih-huo-chih quoted under 1st month, the 1st year of Chien-tê 乾德 (963) in the *Hsü-tzŭ-chih-t'ung-chien-ch'ang-pien* (Bk. 4) may be compared with wu-shui 賦稅, the 4th year of Chien-lung in the *Shi-huo-chih* in the *Sung-shih* (Bk. 174) as follows:

「續資治通鑑長編」

是月，詔無得追縣吏會州，五代以來，收稅畢，州符追縣吏，謂之會州，縣吏厚斂於里胥，以賄州吏，里胥復率於民，民甚苦之也。此據本志，在此年此月。

「宋史」食貨志

舊諸州收稅畢，符屬縣，追吏會鈔，縣吏厚斂里胥，以賄州之吏，里胥復率於民，民甚苦之，建炎（隆）四年，乃下詔禁止。

This shows that the contents of the two accounts are almost alike. Only, hui-chou 會州 in the original chih, namely the *San-chao-kuo-shih* Shih-huo-chih which is quoted on the *Ch'ang-pien* 長編 is found to be hui-ch'ao 會鈔 under Wu-shui in the *Sung-shih* Shih-huo-chih; but both mean finance, they refer to auditing tax bills prepared by the officers of the hsien 縣.¹³⁾ This again shows that this account in the *Sung-shih* Shih-huo-chih is based on the Shih-huo-chih in the *San-chao-kuo-shih*. The account following this passage on wu-shui in the *Sung-shih* Shih-huo-chih may be compared with that under hsien-hai 辛亥 4th month, the 1st year of Chien-tê in the *Ch'ang-pien* (Bk. 4) as follows:

「續資治通鑑長編」

又令諸州受民租籍，不得稱分毫合勺銖釐絲忽，錢必成文，絹帛成尺，粟成升，絲絲成兩，薪蒿成束，金銀成錢。此據本志，在此年三月。

「宋史」食貨志

令諸州受租籍，不得稱分毫合勺銖釐絲忽，錢必成文，絹帛成尺，粟成升，絲綿成兩，薪蒿成束，金銀成錢。

Thus both accounts agree perfectly. An identical account is found also under the 4th year of Chien-lung, under T'ien-wu-k'ao in the *Wên-hsien-t'ung-k'ao* (Bk. 4).¹⁴⁾ From this it follows that this account in the Shih-huo-chih of the *San-chao-kuo-shih* constitutes the basis of the accounts in the *Wên-hsien-t'ung-k'ao* and

12) Cf. *ibid.* Notes 10-18. on Nung-t'ien 農田 pp. 16-7.

13) Furthermore, under the 4th year of Chien-lung 建隆 under T'ien-wu-k'ao 田賦考 in the *Wên-hsien-t'ung-k'ao* 文獻通考 (Bk. 4), we read: 詔諸州，勿得追縣吏會末。 Thus an Imperial message was issued to the provinces, and it prohibited hsien officials to audit the financial accounts. Cf. Sei WADA: *op. cit.* Notes 48-50. on Wu-shui 賦稅 pp. 363-4.

14) Cf. *ibid.* Notes 51, 52 on Wu-shui 賦稅 p. 364.

the *Sung-shih* Shih-huo-chih. Then the item under jen-ch'ên 壬辰 5th month, the 3rd year of Chien-tê in the *Ch'ang-pien* (Bk. 6) and wu-shui 賦稅 in the *Sung-shih* Shih-huo-chih may be compared as follows:—

「續資治通鑑長編」

遣常參官十八人，分往諸道，受民租，慮州縣官吏掊斂之害也。僞蜀官倉，給納用斗，有二等，受納斗盛十升，出給斗盛八升七合，詔自今給納，並用十升斗。

本志，分遣常參官，受民租，在乾德二年五月，其下即言，僞蜀用斗。按二年，則猶未平，疑二年字，當作三年，今移見此。

「宋史」食貨志

選官分泄京畿倉庾，乃詣諸道，受民租調，有增羨者，輒得罪，多入民租者，或至棄市。

According to the note in the *Ch'ang-pien*, this passage was first put "under 5th month, the 2nd year of Chien-tê in the *Kuo-shih* Shih-huo-chih," but at the time Shu 蜀 had not yet been conquered, so this passage was transferred to the part dated 5th month, the 3rd year of Chien-tê. The passage under Wu-shui in the *Sung-shih* Shih-huo-chih is quite different from this; dispatching of officials to collect taxes is recorded, but the date is missing; moreover, though this is recorded along with the account of the officials dispatched to superintend the collection of taxes into the stores in the Ching-ch'i 京畿 area, it does not record the measurement revision in Shu. Under the 2nd year of Chien-lung, under T'ien-wu-k'ao in the *Wên-hsien-t'ung-k'ao* (Bk. 4), there occurs an account of the officials sent to superintend the collection of taxes from the people and its storage, as recorded in the *Sung-shih* Shih-huo-chih, but no record is made as to collection of taxes from the people or revising the measurements in Shu.¹⁵⁾ Consequently, this account in the Shih-huo-chih in the *San-chao-kuo-shih* is stricken out or only partially adopted in the *Wên-hsien-t'ung-k'ao* or the *Sung-shih* Shih-huo-chih; in other words, the account in the *Sung-shih* Shih-huo-chih is sometimes a partial adoption of the account in the *Kuo-shih* Shih-huo-chih.

Again, the Chao 詔 (Imperial edict) of chi-mao 己卯 4th month, the 3rd year of K'ai-pao 開寶 (970) in the *Hsü-tzü-chih-t'ung-hsien-ch'ang-pien* (Bk. 11), and the item under Wu-shui under the Shih-huo-chih in the *Sung-shih* (Bk. 174), and the item under the 3rd year of K'ai-pao under Pu-po 布帛 in the same book (Bk. 175) may be compared in the following.

「續資治通鑑長編」

詔三司·諸路，兩稅折科物，非土地所宜者，勿得抑配。

又詔諸州，凡絲繭·紬絹·麻布·香藥·毛翎·箭筈·皮革·筋角等，所在約支

「宋史」食貨志

兩物(稅)折科物，非土地所宜，而抑配者禁之，(以上賦稅の條)

令天下諸州，凡絲綿·紬絹·麻布等物，所在約支二年之用，不得廣科市，以煩

15) Cf. *ibid.*, Notes 45-47. p. 362.

二年之用，勿得廣其科市，以致煩民。

此詔，據本志，在此月，今附見。志又云，三司官屬，不務協濟，引例避事，始條約之，

按，條約三司官屬，乃乾德四年正月事，今削去。

民。(以上布帛の條)

This shows that the accounts in the two books are almost identical, and the account in the *Ch'ang-pien* is based on the original chih, namely the Shih-huo-chih in the *San-chao-kuo-shih*. According to the note attached to the *Ch'ang-pien*, the *Kuo-shih* Shih-huo-chih seems to have included a passage besides the one in question, which says "The officials of the financial offices, san-ssu (三司), failed to cooperate, and referring to precedents, they refused to attend to the matter. Therefore, an edict was issued for the first time." However, the *Ch'ang-pien* is said to have omitted it "because it was already stated under 1st month, the 4th year of Chien-tê." This sentence 三司官屬，不務協濟，引例避事，始條約之 is not included in the *Sung-shih* Shih-huo-chih, either. Now, this account is found in the *Wên-hsien-t'ung-k'ao*, and the first half of the identical sentence occurs under the 3rd year of K'ai-pao under T'ien-wu-k'ao *Ibid.* (Bk. 4), while the latter half of the sentence which is identical with the one in the *Kuo-shih* Shih-huo-chih, occurs under Shih 市 under Shih-ti-k'ao 市糴考 *Ibid.*, (Bk. 20). Again, this sentence almost identical in phraseology is reprinted under Chi-mao 4th month, the 3rd year of K'ai-pao, under 損節度之權 in 太祖聖政, the *T'ai-p'ing-chih-chi-t'ung-lei* 太平治迹統類 (Bk. 2).¹⁶⁾ So it is evident that this account which is included in the *Wên-hsien-t'ung-k'ao* and the *T'ai-p'ing-chih-chi-t'ung-lei* is based on the *Kuo-shih* Shih-huo-chih. However, the sentence 三司官屬……始條約之 is absent in these books, probably because the other books, like *Ch'ang-pien*, struck off the sentence, though it was most probably included in the Shih-huo-chih in the *San-chao-kuo-shih*.

Furthermore, the chao of Jên-yin 壬寅 7th month, the 3rd year of K'ai-pao in the *Hsü-tzŭ-chih-t'ung-hsien-ch'ang-pien* (Bk. 11) and the account under Nung-t'ien in the *Sung-shih* Shih-huo-chih may be compared in the following.

「續資治通鑑長編」

詔，民訴水旱災傷者，夏不得過四月，秋不得過七月，食貨志便於此，載荆湖·淮南·兩浙·川峽·廣南月限，蓋誤也。時浙廣未歸朝，今從新錄。

「宋史」食貨志

天禧初詔，……先是民訴水旱者，夏以四月，秋以七月，荆湖·淮南·江浙·川峽·廣南水田，不得過期，過期者，更勿受。

According to this, under Nung-t'ien in the *Sung-shih* Shih-huo-chih, an appeal for a flood or a drought had to be submitted before 4th month, for summer fields

16) Cf. *ibid.*, Notes 41, 42 on Wu-shui 賦稅 p. 361; Notes 27, 28 on Pu-po 布帛 p. 581.

The passage: 三司官屬，不務協濟，引例避事，始條約之 would seem to correspond to the item of Ping-shü 丙戌 of 1st month, the 4th year of Chien-tê 乾德 in the *Ch'ang-pien* 長編 (Bk. 7).

and before 7th month, for autumn fields, and even for paddy-fields in Ching-hu 荆湖, Huai-nan 淮南, Chiang-chê 江浙 Ch'uan-hsia 川峽, and Kuang-nan-lu 廣南路, an appeal had to be submitted before 7th month was over. According to the note in the *Ch'ang-pien*, it is based on the Shih-huo-chih, namely the account in the Shih-huo-chih in the *San-chao-kuo-shih*. According to the note of the *Ch'ang-pien*, as to this account in the Shih-huo-chih, limitation of the months in which such provinces as Ching-hu, Huai-nan, Liang-chê 兩浙, Ch'uan-hsia and Kuang-nan should appeal for the damages of a flood or a drought was an error because these provinces had not yet come into Sung territory. Therefore, according to the *Hsin-lu* 新錄, namely the *Hsin-t'ai-tsu-shih-lu* 新太祖實錄,¹⁷⁾ compiled in the 2nd year of Hsin-p'ing 咸平 by Li Hang 李沆, Ch'ien Yao-shui 錢若水 and others, it was written "Those people who complain of the damages of a drought or a flood should appeal for summer fields before the end of 4th month, and for autumn fields before the end of 7th month." This regulation under 7th month, the 3rd year of K'ai-pao, therefore, only set on Hua-pei 華北 (North China) a deadline to submit complaint, and besides the regulation was not applied to the paddy-fields in the south of the Yang-tse. This is given under Chao 詔 of the 26th, 1st month, the 2nd year of Ch'un-hua 淳化 under T'ai-tsung 太宗 (991) under T'ien-sung 田訟, Hsing fa 刑法 (3) in the *Sung-hui-yao-chi-kao* 宋會要輯稿 as follows:

荆湖·淮南·江南·兩浙·西川·嶺南管內諸州，民訴水旱害田稼，自今夏以四月三十日，秋以八月三十日，違限者，更不得受。

This shows that at that time a regulation was first provided for those complaining of flood or drought damages in Ching-hu and other Ling-nan 嶺南 provinces, informing to do so not later than 4th month for summer fields and not later than 8th month for autumn fields. Therefore, the description in the *Sung-shih* Shih-huo-chih that the deadline for Ching-hu, Huai-nan, Chiang-nan 江南, Liang-chê, Hsi-chuan 西川, and Ling-nan was 4th month for summer fields and 7th month for autumn fields is an error.¹⁸⁾ This error in the *Sung-shih* Shih-huo-chih was due to its reliance upon the *San-chao-kuo-shih* Shih-huo-chih. From this instance and the other instances above-mentioned, the *San-chao-kuo-shih* Shih-huo-chih seems to contain some errors. For this reason, the *Ch'ang-pien* has not adopted the account as it is in the *San-chao-kuo-shih* Shih-huo-chih, but has sometimes revised it in the light of other sources.

Now, if we compare the item under the I-yu 乙酉 intercalary 2nd month, the 5th year of K'ai-pao (772), in the *Hsü-tzŭ-chih-t'ung-chien-ch'ang-pien* (Bk. 13) and the account under Wu-shui in the Shih-huo-chih in the *Sung-shih* (Bk. 174), we

17) Cf. CHÊN Chên-sun 陳振孫: *Chih-chai-shu-lu-hsieh-t'i* 直齋書錄解題 (Bk. 4) Ch'i-chü-chu-lei 起居注類; *T'ai-tsu-shih-lu* in 50 books.

18) Cf. Sei WADA: *op. cit.* Note 161 on Nung-t'ien 農田 pp. 58-9.

find the following facts.

「續資治通鑑長編」

詔中國，每租二十石，輸牛革一，準千錢，西川尚循舊制，牛驢死者，革盡輸官，蠲去之，每租二十石，輸牛革一，準錢五百者。此據食貨志，在此年三月，今附見，更俟詳考。

「宋史」食貨志

中國，租二十石，輸牛革一，準錢千。川蜀尚循舊制，牛驢死，革盡入官，乃詔蠲之，定，民租二百石，輸牛革一，準錢千五百。

As to the figures towards the end, considerable differences may be noticed between the two books; as to the rest, the accounts are almost identical. According to the note of the *Ch'ang-pien*, the *Shih-huo-chih*, namely the *Shih-huo-chih* in the *San-chao-kuo-shih* says "It is under 3rd month, this year (the 5th year of K'ai-pao); but the *Sung-shih* *Shih-huo-chih* does not mention the date 3rd month, the 5th year of K'ai-pao; however, T'ien-fu-kao in the *Wên-hsien-t'ung-kao* (Bk. 4) as the *chao* of 3rd month, the 8th year of K'ai-pao, gives an account identical with that under Wu-shui in the *Sung-shih* *Shih-huo-chih*.¹⁹⁾ Therefore, it is considered that the *Ch'ang-pien*, the *Wên-hsien-t'ung-k'ao*, and the *Sung-shih* *Shih-huo-chih* are based on the *San-chao-kuo-shih* *Shih-huo-chih*, and this account is found so considerably different. The *Ch'ang-pien* which, under the note, says "Subject to more careful investigation," probably did not feel quite sure about this account.

Some sections under the reign of T'ai-tsung in the *Hsü-tzü-chih-t'ung-hsien-ch'ang-pien* seem to have been based on the accounts in the *San-chao-kuo-shih* *Shih-huo-chih*; however, few items corresponding to Nung-t'ien, Wu-shui, and Pu-po in the *Sung-shih* *Shih-huo-chih* are definitely stated in the notes on the *Ch'ang-pien* as, based on the *Kuo-shih* *Shih-huo-chih*. Now, apart from these, let us compare the *chao* of Wu-ch'ên 戊辰, 3rd month, the 5th year of Ch'un-hua (994) in the *Ch'ang-pien* with the item under the 5th year of Ch'un-hua under I-fa in the *Shih-huo-chih* in the *Sung-shih* (Bk. 177).

「續資治通鑑長編」

詔，兩京·諸道州府軍監，管內縣，自今每歲，以人丁物力定差，第一等戶充里正，第二等戶充戶長，不得冒名應役，
..... 食貨志云，里正，戶長，迄今循其制。蓋指天聖末年也。當考。

「宋史」食貨志

始令諸縣，以第一等戶，爲里正，第二等戶爲戶長，勿冒名，以給役。

According to this, as the account under I-fa in the *Sung-shih* *Shih-huo-chih* is identical with that the sentence in the *Ch'ang-pien*, and the *Ch'ang-pien* quotes the *Shih-huo-chih* in its note, it is evident that this sentence is based on the *Kuo-shih* *Shih-huo-chih*. According to the note in the *Ch'ang-pien*, however, the *Kuo-shih* *Shih-huo-chih*, following this sentence, adds another sentence "Li-

19) Cf. *ibid.*, Notes 82, 83 on Wu-shui 賦稅 pp. 373-4.

chêng 里正 (village-head man), and hu-ch'ang 戶長 (tax collector), have followed the same system until now;" and the "now" is said to refer to the last year of T'ien shêng 天聖. As li-chêng which was referred to in this account was abolished in the 2nd year of Chih-ho 至和 under the Emperor Jên-tsung 仁宗 (1055),²⁰ this "now" must refer to a time prior to the 2nd year of Chih-ho. The *Kuo-shih* Shih-huo-chih prior to the year in question must mean the *San-chao-kuo-shih* Shih-huo-chih which was completed in the 8th year of T'ien-shêng. Hence, when the *Ch'ang-pien* says that this "now" refers to the last year of T'ien-shêng, it is right. Did the *San-chao-kuo-shih* Shih-huo-chih contain this sentence "Li-chêng and hu-ch'ang have followed the same system until now"? Yes, it did most probably. The item under the 5th year of Ch'un-hua in Chih-i-k'ao 職役考 in the *Wên-hsien-t'ung-k'ao* (Bk. 12) reads:

令天下諸縣，以第一等戶爲里正，第二等戶爲戶長，勿得冒名以給役，訖今循其制。

Though it does not mention that the passage is quoted from the *Kuo-shih* Shih-huo-chih, this passage from the *San-chao-kuo-shih* Shih-huo-chih is quoted entirely. From this it may be seen that frequently the *Wên-hsien-t'ung-k'ao* adopted entirely an account from the *Kuo-shih* Shih-huo-chih. As the foregoing shows, this account under I-fa in the *Sung-shih* Shih-huo-chih was based on the account in the *San-chao-kuo-shih* Shih-huo-chih; it was not a case of a verbatim quotation, for the last part of the original was omitted. In some cases, the *Sung-shih* Shih-huo-chih quoted the accounts in the *Kuo-shih* Shih-huo-chih, after adequately omitting some parts.

As to the accounts under the reign of Chên-tsung 眞宗, the item of Wu-yin 戊寅 11th month, the 3rd year of Hsien-p'ing (1000) in the *Hsü-tzŭ-chih-t'ung-hsien-ch'ang-pien* (Bk. 47) and that under the 3rd year of Hsien-p'ing under Wu-shui in the *Sung-shih* Shih-huo-chih may be compared as follows:

「續資治通鑑長編」

詔曰，租賦之制，故有常典，如聞，均定以來，多歷年所，版圖更易，田稅轉移，眷我王畿，是爲政本，將從土俗，當立定規，宜令刑部員外郎直史館陳靖，爲京畿均田使，令自擇京朝官，分下諸縣，據元額定稅，不得增收贖數，具逃戶，別立帳籍，令本府招誘歸業，其桑功更不均檢，諭民廣令種植，陳靖領使，實錄在癸未，今從本志并書之。

「宋史」 食貨志

以刑部員外直史館陳靖，爲京畿均田使，聽自擇京朝官，分縣據元額定稅，不得增收剩數，逃戶別立籍，令本府招誘歸業，桑功更不均檢，民戶廣令種植。

20) Shizuo SOGABE 曾我部靜雄: *Sō-dai Zaiseishi* 宋代財政史 (An Economic History of the Sung Period), Part II *Sō-dai no Ekihō* 宋代の役法 (Requisitioned labor in the Sung period) Chapter 1. *Sō-dai-shoki no Ekihō* 宋代初期の役法 (Requisitioned labor at the beginning of the Sung period), 六里正衙前 and 鄉戶衙前.

This note in the *Ch'ang-pien* says that the *Chêng-tsung-shih-lu* 眞宗實錄 put the appointment of Chên-Ch'ing 陳靖 as Ching-ch'i-chün-t'ien-shih 京畿均田使 under the item K'uei-wei 癸未 of 11th month, five days later than Wu-yin of 11th month; however, the *Ch'ang-pien*, following original chi, namely the *San-chao-kuo-shih* Shih-huo-chih, put it along with the item under Wu-yin of 11th month.²¹⁾ The *Sung-shih* Shih-huo-chih does not give the month or the day, but it is based on this *San-chao-kuo-shih* Shih-huo-chih, though the first half is dropped.

To summarize the foregoing, the accounts in the text of each chapter in the *Sung-shih* Shih-huo-chih are mostly based on the *San-chao-kuo-shih* Shih-huo-chih, but in many cases some parts are omitted. The *San-chao-kuo-shih* Shih-huo-chih is mostly quoted in the *Ch'ang-pien*; according to it, the accounts in this Shih-huo-chih seem to contain errors which the *Ch'ang-pien* points out in its notes. It may be seen that the *Ch'ang-pien* especially quotes the *San-chao-kuo-shih* Shih-huo-chih only when it criticises the book, discusses its differences from other sources, or determines dates. Therefore, when the *Ch'ang-pien* quotes verbatim from the *San-chao-kuo-shih* Shih-huo-shih, it would even seem that it does not the trouble to annotate it. Moreover, the accounts in the *Wên-hsien-t'ung-k'ao* do not expressly state so, but it seems that they are mostly based on the *San-chao-kuo-shih* Shih-huo-chih. Besides, this Shih-huo-chih is quoted in the *T'ai-p'ing-chih-chi-t'ung-lei* and others.

IV. Relationships between the Shih-huo-chih in the *Liang-chao-kuo-shih* 兩朝國史 and the Shih- huo-chih in the *Sung-shih*.

The Shih-huo-chih in the *Sung-shih* seems also to adopt much material from the Shih-huo-chih in the *Liang-chao-kuo-shih*. First, the *Kuo-shih* Shih-huo-chih which is quoted in the Chih-tao-k'ai-kung-t'ien 至道開公田, San-p'in-t'ien 三品田, and Ch'üan-nung-shih 勸農使 under T'ien-chih 田制 in Shih-huo in the *Yü-hai* (Bk. 176) and Nung-t'ien 農田 and I-fa 役法 under the Shih-huo-chih in the *Sung-shih* may be compared as follows:-

「玉 海」
〔國史食貨志〕 仁宗即位之初，下詔，諭
民謹蓋藏，上書者言，賦役未均，田制
不立，因詔，限田，公卿已下，毋過三
十頃，牙前將吏，應復役者，毋過十五
頃，止於一州之內，任事者，以限田不

「宋史」 食貨志
(仁宗)即位之初，下詔曰，今宿麥既登，
秋種向茂，其令州縣，諭民，務謹蓋藏，
無或妄費，上書者言，賦役未均，田制
不立，因詔，限田，公卿以下，毋過三
十頃，牙前將吏，應復役者，毋過十五

21) Cf. Sei WADA: *op. cit.*, 86-88 on Wu-Shui 賦稅 pp. 375-6.

便，未幾即廢，時又禁近臣置別業京師，著爲法。

〔志〕 乾興初，始立限田法，形勢戶，敢挾他戶田者，聽人告，予所挾田三之一。

頃，止一州之內，過是者，論如違制律，以田賞告者，既而三司言，限田一州，而卜葬者牽於陰陽之說，至不敢舉事，又聽數外置墓田五頃，而任事者，終以限田不便，未幾即廢，時又禁近臣置別業京師。（農田の條）。

命官形勢，占田無限，皆得復役，衙前將吏，得免里正·戶長，而應役之戶，困於繁數，僞爲券，售田於形勢之家，假佃戶之名，以避徭役，乾興初，始立限田法，形勢敢挾他戶田者，聽人告，予所挾田三之一。（役法の條）。

According to this, the item under Nung-t'ien in the *Sung-shih* Shih-huo-chih is in more detail than the *Kuo-shih* Shih-huo-chih included in the *Yü-hai* 玉海, namely the *Liang-chao-kuo-shih* Shih-huo-chih. When Jên-tsung 仁宗 enthroned, he issued an edict which made limitation on land-ownership (hsien-t'ien 限田), and a kung-hsiang's 公卿 possession of more than 30 ch'ing 頃 and a ya-ch'ien-chiang-li's 牙前將吏 possession of more than 15 ch'ing were considered as illegal; an informant of this t'ien 田 was awarded a reward of t'ien (a third); and, if a man was confined to one chou 州 in demarcating his land, he would find difficulty in obtaining a burial ground; therefore 5 extra ch'ing for grave-yards was allowed. The item under 11th (12th) month, the 1st year of Ch'ien-hsing 乾興 under T'ien-wu-k'ao 田賦考 in the *Wên-hsien-t'ung-k'ao* (Bk. 4) reads:

詔，限田，公卿以下，毋過三十頃，衙前將吏，應復役者，毋過十五頃，止於一州之內，而任事者，以爲不便，尋廢。詳見差役門，又禁近臣置別業京師。

As for Hsien-t'ien-fa 限田法 (law of land limitation), the passage is identical with that of the *Kuo-shih* Shih-huo-chih included in the *Yü-hai*. Only the note concerning it says that the details of the law of land limitation are recorded under ch'a-i-mên 差役門, which are given in the item of 12 month, the 1st year of Ch'ien-hsing under Chih-i-k'ao 職役考 *Ibid.* (Bk. 12). The close relationships of this account with ch'a-i 差役 may be seen by comparing the latter part of the above-mentioned *Kuo-shih* Shih-huo-chih and the item of i-fa in the *Sung-shih* Shih-huo-chih. Here again, the *Sung-shih* Shih-huo-chih, when compared with the *Kuo-shih* Shih-huo-chih, says that the people wishing to evade heavy taxes and labour duties, falsely sold lands to hsing-shih-hu 形勢戶 (powerful family) and adds that they borrowed the name of tien-hu 佃戶 (tenant family). In this way, the hsien-t'ien-fa is described in the *Sung-shih* Shih-huo-chih under Nung-t'ien as well as I-fa based on the *Kuo-shih* Shih-huo-chih, and sometimes with additional remarks. These sections on the enforcement of the land limitation law are probably supplemented by the item of 12th month, the 1st

year of Ch'ien-hsing under Nung-t'ien-tsa-lu 農田雜錄 in the Shih-huo 食貨 (1) in the *Sung-hui-yao-chi-k'ao* 宋會要輯稿 and by the item of I-mao 乙卯 of 12th month, the 1st year of Ch'ien-hsing in the *Ch'ang-pien* (Bk. 99); and the increase of burying ground by the 25th, 6th month, the 7th year of T'ien-shêng 天聖 under chin-yüeh 禁約 in the Hsing-fa 刑法 (2) in the *Sung-hui-yao-chi-k'ao*, and the item of Chi-yu 己酉 of 8th month, the 7th year of T'ien-shêng in the *Ch'ang-pien* (Bk. 108).²²⁾

Furthermore, the passage following the preceding item Nung-t'ien in the *Sung-shih* Shih-huo-chih and the item of Kenz-tzu 庚子 of 7th month, the 2nd year of T'ien-shêng (1024) in the *Hsü-tzû-chih-t'ung-hsien-ch'ang-pien* (Bk. 102) may be compared as follows:—

「續資治通鑑長編」

初真宗崩，內遣中使，賜荆門軍玉泉山景德院白金三千兩，令市田，院僧不敢受，本路轉運使言，舊制，寺觀不得市田以侵農，上謂宰相曰，此爲先帝殖福，其勿拘以法，仍不得爲例，既而寺觀稍益市田矣。稍益市田據食貨志。

「宋史」食貨志

寺觀毋得市田，初真宗崩，內遣中人持金，賜玉泉山僧寺市田，言爲先帝植福，後母以爲例，繇是寺觀稍益市田。

This shows that the account in the *Ch'ang-pien* and that under Nung-t'ien in the *Sung-shih* Shih-huo-chih approximately agree. The note on the *Ch'ang-pien* says, "Buddhist and Taoist temples come to buy still more lands". This is written on the basis of the Shih-huo-chih, namely the *Liang-chao-kuo-shih*. The passage appears also in the *Sung-shih* Shih-huo-chih.²³⁾ So this item in the *Sung-shih* Shih-huo-chih was probably written on the basis of the *Liang-chao-kuo-shih* Shih-huo-chih.

Again, the *Kuo-shih* Shih-huo-chih quoted under T'ien-shêng-chien-ch'i-nei-ming-tsu 天聖減畿內民租 under Kung-fu 貢賦 in Shih-huo 食貨 in the *Yü-hai* (Bk. 179) and Wu-shui 賦稅 in the Shih-huo-chih in the *Sung-shih* (Bk. 174) may be compared.

「玉海」

〔志〕仁宗嗣位，首寬畿縣田賦，慶曆中，患賦役之煩，詔下諸路，上其數，俾大臣議蠲減。

「宋史」食貨志

仁宗嗣位，首寬畿縣田賦，……（慶曆中）時惠州縣賦役之煩，詔諸路上其數，俾二府大臣，合議蠲減。

Thus the two accounts are almost identical. Therefore, this item in the *Sung-shih* Shih-huo-chih was also probably written on the basis of the chih 志, namely

22) Cf. *ibid.*, Notes 182-196 pp. 65-68.

23) This item simply reads 禁寺觀，毋得市田 under T'ien-wu-k'ao 田賦考 in the *Wên-hsien-t'ung-k'ao* 文獻通考 (Bk. 4) Cf. Sei WADA: *op. cit.* Notes 197-200 on Nung-t'ien 農田 pp. 68-9.

the *Liang-chao-kuo-shih* Shih-huo-chih.²⁴⁾ The item of Jen-hsü 壬戌 10th month, the 2nd year of Ming-tao 明道 (1033) in the *Hsü-tzū-chih-t'ung-hsien-ch'ang-pien* (Bk. 113) and that of Wu-shui in the *Sung-shih* Shih-huo-chih may be read as follows:

「續資治通鑑長編」

自唐以來，民計田輸賦外，增取他物，復折爲賦，所爲雜變之賦者也，亦謂之沿納，而名品煩細，其類不一，官司歲附帳籍，竝緣侵擾，民以爲患，帝躬耕籍田，因詔三司，沿納物，以類併合，於是三司請，悉除諸名品，併爲一物，夏秋歲入，第分麤細二色，百姓便之，百姓便之，此據本志，實錄但云，從之。

「宋史」食貨志

自唐以來，民計田輸賦外，增取他物，復折爲賦，謂之雜變，亦謂之沿納，而名品煩細，其類不一，官司歲附帳籍，並緣侵擾，民以爲患，明道中，帝躬耕籍田，因詔三司，以類併合，於是悉除諸名品，併爲一物，夏秋歲入，第分粗細二色，百姓便之。

This is what was written on the revision of the yen-na 沿納 (additional tax) which was added to the two taxes 兩稅, and the account in the *Ch'ang-pien* and that on Wu-shui in the *Sung-shih* Shih-huo-chih are almost identical. It also occurs under T'ien-wu-k'ao in the *Wên-hsien-t'ung-k'ao* (Bk. 4), and it perfectly agrees with the account in the *Ch'ang-pien*. Therefore, the account in the *Ch'ang-pien* is a quotation from the *Liang-chao-kuo-shih* Shih-huo-chih. Moreover, according to the note in the *Ch'ang-pien*, this account also occurs in the *Jên-tsung-shih-lu* 仁宗實錄, but there it reads: "The emperor ordered this enforcement" instead of "The farmers regarded this as convenient" as represented in the *Liang-chao-kuo-shih* Shih-huo-chih.²⁵⁾

Again, the item of Ting-mao 丁卯 of 6th month, the 5th year of Ch'ing-li 慶曆 (1045) in the *Hsü-tzū-chih-t'ung-hsien-ch'ang-pien* (Bk. 156) and Pu-po 布帛 in the *Sung-shih* Shih-huo-chih may be compared as follows:

「續資治通鑑長編」

復減梓州路上供絹，歲三之一，紅錦·鹿胎半之。實錄并及益州路，今從本志。

「宋史」食貨志

又減梓路歲輸絹三之一，紅錦·鹿胎半之。

The two accounts almost agree. Only, according to the note in the *Ch'ang-pien*, the *Jên-tsung-shih-lu* says "In addition to Tzū-chou-lu 梓州路, in I-chou-lu 益州路 silk which should be presented to the emperor (上供絹) was reduced by one-third, and hung-chin 紅錦 (red brocade) and lu-t'ai 鹿胎 (figured brocade) were also reduced by half." This account is said to have followed the original

24) Cf. *ibid.*, Notes 122, 123 on Wu-shui 賦稅 pp. 387-8; also Notes 156, pp. 397-8.

25) Cf. *ibid.*, Notes 145-148, pp. 394-5. Also, regarding this matter, refer to the item on appointing Ch'êng Lin 程琳 as San-ssü-shih 三司使 in 5th month the 1st year of Ching-yu 景祐 (1034) in the *Huang-chao-pien-nien-kang-mu-pei-yao* 皇朝編年綱目備要 (Bk. 10).

chih, namely the Shih-huo-chih in the *Liang-chao-kuo-shih*. At present the *Jên-tsung-shih-lu* is not available, but the chao (Imperial message) of the 13th, 6th month, the 5th year of Ch'ing-li under p'i-po-tsa-lu 匹帛雜錄 in the Shih-huo (64) in the *Sung-hui-yao-chih-k'ao* reads:—

益州每歲上供物帛數，特減歲額三分之一，益梓路州軍所織錦綺·鹿胎等，並減其半。

In I-chou-lu, the amount of silk which is presented to the emperor was reduced by one-third; in addition to Tzū-chou-lu in I-chou-lu also, chin-ch'i 錦綺 (red brocade) and lu-tai were reduced by half.²⁶⁾ Thus, the accounts in the *Sung-shih* Shih-huo-chih sometimes followed the *Liang-chao-kuo-shih* Shih-huo-chih.

Again, the *Kuo-shih* Shih-huo-chih recorded under Chih-tao-k'ai-kung-t'ien, San-pin-t'ien, and Ch'üan-nung-shih under T'ien-chih 田制 in the Shih-huo in the *Yü-hai* (Bk. 176) and Nung-t'ien and Wu-shui in the *Sung-shih* Shih-huo-chih may be compared as follows:—

「玉 海」

〔志〕天下墾田，景德中，丁謂著會計錄，總一百八十六萬餘頃，以是歲七百二十二萬餘戶計之，是四戶耕一頃，知隱田多矣，川峽·廣南之田，頃畝不備，第以五賦約之，天聖中，國史志云，「開寶末，墾田二百九十五萬餘頃，至道二年，三百十二萬餘頃，天禧五年，五百二十四萬餘頃」，而開寶之數，乃已倍於景德，謂所錄，固未得實，皇祐·治平中，皆有會計錄，皇祐中，二百二十八萬餘頃，治平中，四百四十萬餘頃，相去不及二十年，而數增倍，以治平數，視天禧猶不及，而敘治平錄者謂，「此特計賦租，以知頃畝之數，而賦租所不加者，十得其七，率而計之，天下墾田，無慮三千餘萬頃矣」，祖宗重擾民，未嘗窮按，故莫得其實，治平中，廢田見於籍者，猶四十八萬餘頃云。

皇祐中，墾田，視景德，增四十一萬七千餘頃，歲入九穀，廼減七十一萬八千餘石，田賦不均，其弊如此。

「宋史」食貨志

天下墾田，景德中，丁謂著會計錄云，「總得一百八十六萬餘頃」，以是歲七百二十二萬餘戶計之，是四戶耕田一頃，繇是而知天下隱田多矣。又川峽·廣南之田，頃畝不備，第以五賦約之，至天聖中，國史則云。「開寶末，墾田二百九十五萬二千三百二十頃六十畝，至道二年，三百一十二萬五千二百五十一頃二十五畝，天禧五年，五百二十四萬七千五百八十四頃三十二畝」，而開寶之數，乃倍於景德，則謂之所錄，固未得其實，皇祐·治平，三司皆有會計錄，而皇祐中，墾田二百二十八萬餘頃，治平中，四百四十萬餘頃，其間相去不及二十年，而墾田之數增倍，以治平數視天禧，則猶不及，而敘治平錄者，以謂，「此特計其賦租，以知頃畝之數，而賦租所不加者，十居其七，率而計之，則天下墾田，無慮三千餘萬頃」，是時累朝相承，重於擾民，未嘗窮按，故莫得其實，而廢田見於籍者，猶四十八萬頃。（以上農田）至皇祐中，天下墾田，視景德，增四十一萬七千餘頃，而歲入九穀，廼減七十

26) Cf. Sei WADA: *op. cit.* Notes 57, 58 on Pu-po 布帛, p. 590.

一萬八千餘石，蓋田賦不均，其弊如此。
 (以上賦稅)。

Despite some slight differences and omissions, the two accounts are almost identical. The text of *Yü-hai* quotes a passage about the number of k'ên-t'ien 墾田 (plowed fields) from the *Kuo-shih-chih* 國史志 of T'ien-shêng 天聖 era. The *Kuo-shih-chih* here of course refers to the *San-chao-kuo-shih* which was completed in the 8th year of T'ien-shêng under Jên-tsung 仁宗. The paragraph, “皇祐·治平中，皆有會計錄，……猶四十八萬頃” in the *Yü-hai* is based on the account in the *Liang-chao-kuo-shih*, “皇祐·治平，三司皆有會計錄，……猶四十八萬頃。” and the latter is perfectly identical with the account concerning Wu-shui in the *Sung-shih* Shih-huo-chih and also with that in the T'ien-wu-kao in the *Wên-hsien-t'ung-k'ao* (Bk. 4).²⁷⁾ Therefore we know that the account in the *Sung-shih* Shih-huo-chih is based on the *Liang-chao-kuo-shih* Shih-huo-chih.²⁸⁾

Speaking of each chapter of the *Sung-shih* Shih-huo-chih, apart from the above, the Shih-huo-chih (Bk. 3 and 4) which is quoted under jên-tzŭ 壬子, 1st month, the 2nd year of Huang-yu 皇祐 (1050) in the *Hsü-tzŭ-chih-t'ung-hsien-ch'ang-pien* (Bk. 168) and Yen-fa 鹽法 under the Shih-huo-chih in the *Sung-shih* (Bk. 182) may be compared as follows.

「續資治通鑑長編」

自康定元年，陝西募人，入中並邊芻粟，始加數給東南鹽，而河北稍用三稅法，亦以東南鹽代京師所給緡錢，數足即止，及慶曆二年，三司又請如康定元年法，募人入中，此據食貨志第三卷，乃詔入中陝西·河東者，持券至京師，償以錢及金帛各半之，……至八年，河北行四稅法，鹽居其一，而並邊芻粟，皆有虛估騰躍，至數倍，券至京師，反爲畜(富)買所抑，……於是詔三司詳定，王堯臣·王守忠·陳旭請，復入錢京師法，視舊入錢數，稍增予鹽，而並邊入中，先得券受鹽者，河東·陝西，入芻粟直十萬，止給鹽直七

「宋史」食貨志

康定元年，詔商人入芻粟陝西並邊，願受東南鹽者，加數與之，會之河北穀賤，三司因請，內地諸州，行三說法，亦以鹽代京師所給緡錢，糴二十萬石止。慶曆二年，又詔入中陝西·河東者，持券至京師，償以錢及金帛各半之，……八年，河北行四說法，鹽居其一，而並邊芻粟，皆有虛估騰躍，至數倍，券至京師，反爲蓄買所抑，……皇祐二年，復入錢京師法，視舊錢數，稍益予鹽，而並邊入中，先得券受鹽者，河東·陝西，入芻粟直錢十萬，止給鹽直七萬，河北又損爲六萬五千，且令入錢十萬於京師，

27) Cf. *ibid.* Notes 265-273 on Nung-t'ien 農田, pp. 85-87; also Note 198 on Wu-shui 賦稅 p. 410.

28) Moreover, the above-cited passage in the *Kuo-shi-chih* 國史志 under Shih-huo 食貨 Kung-wu 貢賦 in the above mentioned *Yü-kai* 玉海 (Bk. 179) is followed by an account of Ch'ien-pu-fang-t'ien-fa 千步方田法 under the reign of Jên-tsung 仁宗. An identical account is found in the *Sung-shih* Shih-huo-chih 宋史食貨志. Only, the *Kuo-shih-chih* 國史志 included in the *Yü-hai* seems to be quoted in this section with considerable omissions. Cf. Sei WADA: *op. cit.*, Notes 160-169, pp. 398-401, Notes 206-208, pp. 441-413.

萬，河北又損爲六萬五千，且令入錢十萬於京師，乃聽兼給，謂之對貼。自是入錢京師，稍復故。已上並據食貨志第四卷，志稱，皇祐二年，詔三司詳定，於是王堯臣，王守忠·陳旭，建對貼議，而實錄無之，今附見。

廼聽兼給，謂之對貼，自是入錢京師，稍復故。

According to this note in the *Ch'ang-pien*, it seems that this account was written on the basis of Ch'a-fa 茶法 (tea law) in Bk. 3 and Yen-fa (salt law) in Bk. 4 of the *Shih-huo-chih*, namely the *Liang-chao-kuo-shih Shih-huo-chih*.²⁹⁾ That it was carefully stipulated by the San-ssü 三司 (financial offices) in the 2nd year of Huang-yu and Tui-t'ieh-fa 對貼法 (a system under which salt-merchants had to buy new tickets for the old ones to purchase salt) was established by Wang Yao-ch'ên 王堯臣 and others in 1st month, the 2nd year of the same era does not appear in the *Jên-tsung-shih-lu* 仁宗實錄; therefore, the *Ch'ang-pien* must have been written on the basis of the *Liang-chao-kuo-shih Shih-huo-chih*. Comparison of the two accounts will show that the account in the *Liang-chao-kuo-shih Shih-huo-chih* is almost identical with that in the *Sung-shih Shih-huo-chih*. Furthermore, the passage in the *Liang-chao-kuo-shih Shih-huo-chih* reading “至八年 (慶曆末)，河北行四說法，…… 稍復如故” is quoted almost verbatim in the note on the item of enforcing ju-chung-tui-t'ieh-fa 入中對貼法 under 1st month, spring, in the 2nd year of Huang-yu in the *Huang-chao-pien-nien-kang-mu-pei-yao* 皇朝編年綱目備要 (Bk. 14). So it seems that the *Huang-chao-pien-nien-kang-mu-pei-yao* quotes the passage in the *Liang-chao-kuo-shih Shih-huo-chih*.

As seen in the foregoing, the accounts in the *Sung-shih Shih-huo-chih* are often considerably based on the *Liang-chao-kuo-shih Shih-huo-chih*. In some other cases, the compilers of the *Sung-shih* made some additional remarks by referring to other sources. It would seem that the *Shih-huo-chih* in the *Liang-chao-kuo-shih* is also quoted by the *Ch'ang-pien*, the *Yü-hai* and the *Wên-hsien-t'ung-k'ao*, and it is included in the *Huang-chao-pien-nien-kang-mu-pei-yao*.

29) The Note on the item of Chi-hai 己亥 in 2nd month, the 3rd year of Huang-yu 皇祐 (1051) in the *Hsü-tzu-chih-t'ung-hsien-ch'ang-pien* 續資治通鑑長編 (Bk. 170) reads 大抵食貨第三卷，敘茶法，第四卷敘鹽法。

V. Relationships between the Shih-huo-chih in the *Shên-tsung-chêng-shih* 神宗正史, the Shih-huo-chih in the *Ssü-chao-kuo-shih* 四朝國史 and the Shih-huo-chih in the *Sung-shih*.

It would seem that there are few sources quoted in the *Shên-tsung-chêng-shih* Shih-huo-chih 神宗正史食貨志. In the sections under the reign of Shên-tsung in the *Hsü-tzŭ-chih-t'ung-hsien-ch'ang-pien* 續資治通鑑長編 the Hsing-fa-chih 刑法志 (history of penal law), Ho-ch'ü-chih 河渠志 (history of rivers and canals), lieh-chuan 列傳 (biography) in the *Shên-tsung-chêng-shih* are frequently quoted³⁰; but it would seem that the Shih-huo-chih is not often quoted. Only according to the item of ting-yü 丁酉 of 7th month, the 4th year of Hsi-ning 熙寧 (1701) in the same (Bk. 225), Yü-shih-chung-ch'êng Yang Hui 御史中丞楊繪, standing against Chu-i-fa 助役法 (a system under which money payments were substituted for the old-fashioned labour duty) which was enforced by Wang An-shih 王安石, rebutted the affirmative argument by Ts'êng Pu 曾布, and Chien-ch'a-yü-shih Liu Chih 監察御史劉摯 also confuted Ts'êng Pu's argument, for which Yang Hui was dismissed from Yü-shih-chung-ch'êng and appointed to Chih-Chêng-chou 知鄭州, (governor of Chêng-chou) and Liu Chih was also dismissed from Chien-ch'a-yü-shih and was appointed Hsien-Hêng-chou-yen-ts'ang 監衡州鹽倉 (Inspector of Hêng-chou-salt-house). The note on this item quotes the following from the *Shên-tsung-chêng-shih* Shih-huo-chih.

神宗史食貨志云，初繪除中丞，安石以爲，繪不燭理，不可爲中丞，然卒除繪，已而執政馮京，漏安石語，以激怒繪，緣此爲憾，故毀役法，以自立異，非詳究法之利害·本末也。志蓋因安石日錄，今不取，……

In the *Shên-tsung-chêng-shih* Shih-huo-chih 神宗正史食貨志, it would seem, it was written "When Yang Hui 楊繪 was to be appointed Yü-shih-chung-ch'êng 御史中丞, Wang An-shih argued that Yang Hui, being not a clear thinker, should not be appointed chung-ch'êng 中丞; nevertheless Yang Hui was appointed chung-ch'êng after all. However, as Chih-chêng Fêng Ching 執政馮京 secretly informed Yang Hui of Wang An-shih's words, Yang Hui was so infuriated that he presented a negative argument to order to destroy I-fa. He had not

30) In the Note on the item of Mou-tzŭ 戊子 of 7th month, the 4th year of Hsi-ning 熙寧 (1071) in the *Ch'ang-pien* 長編 (Bk. 225), Ts'êng-t'an-chuan 曆禮傳 in the *Shên-tsung-chêng-shih* 神宗正史 (Bk. 118) is quoted; under 8th month, the 4th year of Hsi-ning 熙寧 *ibid.*, (Bk. 226), Ho-chü-chih 河渠志 in the *Shên-tsung-chêng-shih*, and under hsing-ch'ou 辛丑 of 3rd month, the 6th year of Yüan-fêng 元豐. *ibid.* (1083) (Bk. 334), Hsing-fa-chih 刑法志 in the *Shên-tsung-chêng-shih* 神宗正史.

thoroughly deliberated the advantages and disadvantages, or the fundamental principle of the law." The *Ch'ang-pien*, saying that this account in the *Shên-tsung-chêng-shih* Shih-huo-chih was based on the *Jih-lu* 日錄 (Journal) by Wang An-shih, did not adopt this view. I-fa in the Shih-huo-chih in the *Sung-shih* 宋史 (Bk. 177), briefly records the confutation of T'sêng Pu 曾布 by Yang Hui and Liu Chih 劉摯 and the demonstration of Yang Hui and Liu Chih, but it utterly fails to give the account in the *Shên-tsung-chêng-shih* Shih-huo-chih. Thus the *Jên-tsung-chêng-shih* contained a great deal of Wang An-shih's diary.³¹ At the beginning of the Southern Sung period, the book was rejected because it advocates the new policy party 新法黨, so the compilation of the *Ssü-chao-kuo-shih* (State History of the Four Reigns) was ordered; and since the completion of the *Ssü-chao-kuo-shih*, this came to be generally accepted. For this reason, the *Ch'ang-pien* did not adopt many views represented in the *Shên-tsung-chêng-shih* Shih-huo-chih, and probably for the same reason the *Sung-shih* Shih-huo-chih followed suit.

Now, as for the *Chê-tsung-chêng-shih* Shih-huo-chih 哲宗正史 食貨志, in compiling the section for Chê-tsung 哲宗 in the *Hsü-tzŭ-chih-t'ung-hsien-ch'ang-pien*, it was most probably referred to, but in the extant notes of the *Ch'ang-pien* it is not quoted and nothing is known about it. However, the *Chê-tsung-chêng-shih* Chih-kuan-chih 職官志 is quoted under Chih-kuan 職官 and Shih-huo in the *Sung-hui-yao-chih-k'ao* 宋會要輯稿.³² However, as to the Shih-ho-chih in it, this fails to give enough light.

Now, as to the relationships between the Shih-huo-chih in the *Ssü-chao-kuo-shih* (State History of the Four Reigns) and the *Sung-shih* Shih-huo-chih, the section under the reign of the Emperor Shên-tsung, in the *Hsü-tzŭ-chih-t'ung-hsien-ch'ang-pien* quotes a great deal from the *Ssü-chao-kuo-shih* Shih-huo-chih. The item on the enforcement of the Fang-t'ien-fa 方田法 in 8th month, the 5th year of Hsi-ning (1072) in the same book (Bk. 237) and the item on Fang-t'ien 方田 in the Shih-huo-chih in the *Sung-shih* (Bk. 174) may be compared as follows:

31) According to Kuei-ssŭ 癸巳 of 4th month, the 1st year of Yüan-fu 元符 (1098) under Chê-tsung 哲宗, in the *Ch'ang-pien* 長編 (Bk. 497), as Kuo-shih-pien-hsiu-kuan Chou Tuan 國史編修官周種, who had obtained the private record of Wang An-shih 王安石 in the earliest years of Hsi-ning 熙寧 under Shên-tsung 神宗, at which the Emperor and his subjects had participated, he asked for permission to compile it. As a result of this, the diary of Wang An-shih came to be published. Since the *Shên-tsung-chêng-shih* had been compiled by this time, this was primarily adopted. Cf. Note 1.

32) The *Chê-tsung-chêng-shih* 哲宗正史, as *Chê-tsung-shih* Chih-kuan-chih 哲宗史職官志, is much quoted under various offices listed after Mên-hsia-hsing 門下省, under Chih-kuan 職官 (bk. 2) in the *Sung-hui-yao-chih-k'ao* 宋會要輯稿, and this is also quoted *ibid.*, under Chin-pu 金部 in Shih-huo 食貨 (56).

「續資治通鑑長編」

詔司農寺，以方田均稅條約并式，頒天下，方田之法，(1)以東西南北各千步，當四十一頃六十六畝一百六十步，爲一方。(2)歲以九月，縣委令佐，分地計量，(3)據其方·莊帳籍，驗地土色號，別其陂原·平澤·赤淤·黑墟之類，凡幾色，(4)方量畢，計其肥瘠，定其色號，分爲五等，以地之等，均定稅數，(5)至明年三月畢，揭以示民，仍再期一季，以盡其詞。(6)乃書戶帖，連莊帳付之，以爲地符。

均稅法，(1)以縣租(祖)額稅數，毋以舊收零星數均攤，於元額外輒增數者禁之，(2)若絲綿·紬絹之類，不以桑柘有無，止以田畝爲定，仍豫以示民，毋胥動以浮言，輒有斬伐，(3)荒地以見佃爲主，勿究冒佃之因，(4)若瘠鹵不毛，聽占佃，(5)衆得樵採，不爲家業之數，衆戶殖利山林·陂塘·道路·溝河·墳墓·荒地，皆不許稅，(6)詭名挾佃，皆合併改正，(7)凡田方之角有埽，植以野之所宜木，(8)有方帳，有莊帳，有甲帳，有戶帖，(9)分煙析產，典賣割移，官給契，縣置簿，皆以今所方之田爲正，令旣具，乃以濟州鉅野尉王曼，爲指教官，先自京東路行之，諸路倣焉。此據食貨志。

「宋史」·食貨志

神宗，患田賦不均，熙寧五年，重修定方田法，詔司農，以均稅條約并式，頒之天下。(1)以東西南北各千步，當四十一頃六十六畝一百六十步，爲一方，(2)歲以九月，縣委令佐，分地計量，(3)隨陂原·平澤，而定其地，因赤淤·黑墟，而辨其色，(4)方量畢，以地及色，參定肥瘠，而分五等，以定稅則，(5)至明年三月畢，揭以示民，一季無訟，(6)即書戶帖，連莊帳付之，以爲地符。

均稅之法，(1)縣各以其租(祖)額稅數爲限，舊嘗收瘠奇零，如米不及十合，而收爲升，絹不滿十分，而收爲寸之類，今不得用其數，均攤增展，致溢舊額，凡越額增數皆禁，(4)若瘠鹵不毛，(5)及衆所食利山林·陂塘·溝·路·墳墓，皆不立稅，(7)凡田方之角，立土爲埽，植其野之所宜木，以封表之，(8)有方帳，有莊帳，有甲帖，有戶帖，(9)其分煙析產，典賣割移，官給契，縣置簿，皆以今所方之田爲正，令旣具，乃以濟州鉅野尉王曼，爲指教官，先自京東路行之，諸路倣焉。

According to this note in the *Ch'ang-pien*, the account on the enforcement of the Fang-t'ien-fa is based on the Shih-huo-chih, namely the *Ssü-chao-kuo-shih* Shih-huo-chih. This account and the *Sung-shih* Shih-huo-chih considerably differ. In the latter the following passage missing in this account in the *Ssü-chao-kuo-shih* Shih-huo-chih occurs: "Shên-tsung, regretting that the land tax was not equal, revised the fang-t'ien system again." Beginning with this sentence, while the *Ssü-chao-kuo-shih* Shih-huo-chih distinguishes Fang-t'ien-fa and Chün-shui-fa 均稅法, and offers 6 articles under the former and 9 articles under the latter, the *Sung-shih* Shih-huo-chih omits the term Fang-t'ien-fa, but gives 6 articles, and under Chün-shui-fa (Even tax system) in which it omits Articles (2), (3), and (6) out of the 9 articles. However, as to Article (1) of the Chün-shui-fa, the *Sung-shih* Shih-huo-chih is much more detailed than that in the *Ssü-chao-kuo-*

shih Shih-huo-chih.

In this way, as for the regulations of the Fang-t'ien-fa, the *Sung-shih* Shih-huo-chih is based on the *Ssü-chao-kuo-shih* Shih-huo-chih, but the section is considerably omitted; and in the earlier section, the factors concerning the enforcement of the Fang-t'ien-fa are recorded. The note in the *Ch'ang-pien* on this, quoting the Tsu-shui-p'ien 租稅篇 in the *Ssü-chao-kuo-shih* Shih-huo-chih (Bk. 2) says as follows:

食貨志第二卷租稅篇云，天下之稅，割移逃徙，多或不均，熙寧五年，蔡天申言，請委提舉司均稅，而頒於司農，先行於河北·陝西·河東·京東，詔用其議，於是司農寺始立方田均稅法，頒之天下，先自年豐及平土州縣行之。

According to this, Tsu-shui-p'ien in the *Ssü-chao-kuo-shih* Shih-huo-chih (Bk. 2) says that as the taxation in the whole land was not even, Ts'ai Tien-shên 蔡天申, in the 5th year of Hsi-ning, submitted an address to the Throne and requested to be permitted to let T'i-chü-ssü 提舉司 levy even taxes and ordered the Ssü-nung-ssü 司農寺 to practice the plan and enforce it in Ho-pei 河北, Ho-tung 河東, Shan-hsi 陝西 and Ching-tung 京東. Thereupon the Fang-t'ien-chün-shui-fa 方田均稅法 was enforced. This point also is recorded in more detail than in the *Sung-shih* Shih-huo-chih. Namely, about the enforcement of the the Fang-t'ien-chün-shui-fa through submitting an address to the Throne by Ts'ai Tien-shên 蔡天申, nothing is said under Fang-t'ien or Wu-shui 賦稅 in the Shih-huo-chih in the *Sung-shih*. Furthermore, this note shows that the *Ssü-chao-kuo-shih* Shih-huo-chih (Bk. 2) contained Tsu-shui-p'ien in which the Fang-t'ien-chün-shui-fa was described. The account of Tsu-shui-p'ien in the *Ssü-chao-kuo-shih* Shih-huo-chih (Bk. 2) is quoted entire under the item of dividing the Fang-t'ien-chün-shui-fa, under 8th month, the 5th year of Hsi-ning in the *Huang-chao-pien-nien-kang-mu-pei-yao* 皇朝編年綱目備要 (Bk. 19), as follows:

初天下之稅，割移逃死，多或不均，京西相度差役官蔡天申言，請委提舉司均稅，而頒於司農，先行於河北·陝西·河東·京東，詔用其議，於是司農寺，始立方田均稅法，至是頒之天下，先自年豐及平土州縣行之。

Moreover, while the above-mentioned note in the *Ch'ang-pien* merely gives Ts'ai Tien-shên; here he is represented Ching-hsi-hsieng-to-ch'a-i-kuan Ts'ai Tien-shên 京西相度差役官蔡天申. As previously stated, the *Huang-chao-pien-nien-kang-mu-pei-yao* mentions at the beginning the books from which it has quoted and the *Kuo-shih* chi-chih-chuan 國史紀志傳 happens to be the very first book mentioned; therefore, this may be supposed to be closer to the original than the Tsu-shui-p'ien in the *Ssü-chao-kuo-shih* Shih-huo-chih quoted in the *Ch'ang-pien*. This also shows for the first time that the Fang-t'ien-chün-shui-fa (方田均稅法) is closely related to the revision of the Ch'a-i-fa 差役法.

Moreover, the *Huang-chao-pien-nien-kang-mu-pei-yao* includes in addition to

this account, the regulations of the Fang-t'ien-chün-shui-fa, though, of the six articles of the Fang-t'ien-fa, Article (6) is omitted; of the nine articles of the Chün-shui-fa, Articles (3), (4), (5), (6) are omitted, though the sentences are identical with those in the *Ssü-chao-kuo-shih* Shih-huo-chih quoted in the *Ch'ang-pien*. Again, the sentences exactly similar to those under Fang-t'ien in the *Sung-shih* shih-huo-chih, occur under the item on revising the Fang-t'ien-fa again in the 5th year of Hsi-ning in T'ien-wu-k'ao 田賦考 in the *Wên-hsien-t'ung-k'ao* 文獻通考 (Bk. 4). Consequently, in the *Wên-hsien-t'ung-k'ao*, the address to the Throne by Ts'ai Tien-shên recorded under Tsu-shui-p'ien in the *Ssü-chao-kuo-shih* is missing; the six articles of the Fang-t'ien-fa are included, though Articles (2), (3), (6) of the Chün-shui-fa are omitted.

As seen in the foregoing, T'ien-wu-k'ao in the *Wên-hsien-t'ung-k'ao* and Fang-t'ien in the *Sung-shih* Shih-huo-chih based on the *Ssü-chao-kuo-shih* shih-huo-chih, though a considerable part of them is omitted. Again, while the *Sung-shih* Shih-huo-chih divides Fang-t'ien and Wu-shui, the *Ssü-chao-kuo-shih* Shih-huo-chih seem to have assigned Bk. 2 for Tsu-shui-p'ien in which all those grouped together. Separation of Fang-t'ien and Wu-shui in the Shih-huo-chih in the *Sung-shih* (Bk. 174) is probably the result of following the classification of the *Sung-hui-yao* 宋會要. The extant *Sung-hui-yao-chih-k'ao* 宋會要輯稿 also puts Fang-t'ien under Fang-t'ien-tsa-lu 方田雜錄 under Shih-huo 食貨 (4, 70), and Wu-shui 賦稅 as Wu-shui-tsa-lu 賦稅雜錄 under Shih-huo (9, 70). However, the extant *Sung-hui-yao-chih-k'ao* says as follows under Fang-t'ien-tsa-lu under Shih-huo (70):

神宗·熙寧五年，重修定方田法，自京東爲始推行，衝改三司方田均稅條，見前會要賦稅，
嘉祐四年，(1) 夏稅併作三色，絹·小麥·雜錢，秋稅併作兩色，白米·雜錢，(2) 其蠶鹽之類，已請官本者，不追，(3) 造酒稅·糯米·馬食草，仍舊，(4) 逃田·職田·官占等稅，亦依舊倚關，(5) 屋稅，比附均定，(6) 墓地免均，(7) 如稅額重處，許減逃關稅數。

The first sentence reading "In the 5th year of Hsi-ning, Fang-t'ien-fa was revised again." is identical with Fang-t'ien in the *Sung-shih* Shih-huo-chih, though the following regulations of the seven articles on Fang-t'ien and Chün-shui 均稅 except Article (6) which corresponds to the above-mentioned Article (5) on the Chün-shui-fa are those not found in the above-mentioned *Ssü-chao-kuo-shih* Shih-huo-chih or the *Sung-shih* Shih-huo-chih. Now, as to the passage found after the 5th year of Hsi-ning under Fang-t'ien-tsa-lu in the *Sung-hui-yao-chih-k'ao*, according to the note on the item on the enforcement of the Fang-t'ien-fa in 8th month, the 5th year of Hsi-ning the *Ch'ang-pien*, it says that it is based on the *Chung-shu-pei-tui* 中書備對, and a similar passage is found there. So it follows that the above-mentioned passage under Fang-t'ien-tsa-lu

in the *Sung-hui-yao-chih-k'ao* was written on the basis of the *Chung-shu-pei-tui* by Pi Chung-yen 畢仲衍. The *Chung-shu-pei-tui* by Pi Chung-yen was completed in the 3rd year of Yüan-fêng 元豐 (1080), and is often quoted in the *Sung-hui-yao-chih-k'ao*.³³⁾ T'ien-wu-k'ao in the *Wên-hsien-t'ung-k'ao* (Bk. 4) also quotes this book, giving such details as toward the end of Hsi-ning, the 1st year of Yüan-fêng, the ssü-ching 四京 (the four capitals) and 18 provinces 十八路 with 4,616,556 ch'ing 頃 of t'ien 田 and the two taxes in summer and autumn 夏秋二稅 of 52,011,029 kuan 貫, shih 石, pi 疋, chin 斤, liang 兩, ling 領, t'uan 團, t'iao 條, chüeh 角, kan 竿 and further assigning among K'ai-fêng 開封 town areas and 18 provinces the exact figures. These would constitute exceedingly important materials, but after this Ma Tan-lin 馬端臨, the compiler of the *Wên-hsien-t'ung-k'ao* says:

以上係元豐間，檢正中書戶房公事畢仲衍，投進中書備對，內所述天下四京一十八路墾田，并夏秋二稅見催額數目，國朝會要及四朝食貨志，並不曾登載，如此詳密，故錄于此。

Then he states that these figures are not included in the *Kuo-chao-hui-yao* 國朝會要 or the *Ssü-chao-kuo-shih* Shih-huo-chih. This shows that the *Chung-shu-pei-tui* by Pi Chung-yen was a book which contained important sources in those days, and also that the *Wên-hsien-t'ung-k'ao* had most carefully referred to the *Sung-hui-yao* 宋會要 and the *Ssü-chao-kuo-shih* Shih-huo-chih.

To summarize the foregoing, the account of enforcing the Fang-t'ien-fa in the *Sung-shih* Shih-huo-chih is chiefly based on Tsu-shui-p'ien in the Shih-huo-chih 食貨志 in the *Ssü-chao-kuo-shih* (Bk. 2), though a considerable part is omitted. This may be seen from the original of the *Ssü-chao-kuo-shih* Shih-huo-chih quoted in the *Ch'ang-pien* and the *Huang-chao-pien-nien-kang-mü-pei-yao*. And in the extant *Sung-shih* Shih-huo-chih, Fang-t'ien and Wu-shui are separated, while in the *Ssü-chao-kuo-shih*, it would seem, they were summarised in Tsu-shui-p'ien in Bk. 2; this classification was probably adopted after the *Sung-hui-yao*. On the other hand, the account of the Fang-t'ien-chün-shui-fa in Fang-t'ien-tsa-lu in the *Sung-hui-yao* differs in contents from the *Ssü-chao-kuo-shih* Shih-huo-chih. It is taken from the *Chung-shu-pei-tui* by Pi Chung-yen. Fang-t'ien in the *Sung-shih* Shih-huo-chih did not adopt it.³⁴⁾ Moreover, the *Chung-shu-pei-tui* seems to have included some important sources not found in the *Sung-hui-yao* or the *Ssü-chao-kuo-shih* Shih-huo-chih.

According to the item of K'uei-yu 癸酉 of 9th month, the 2nd year of Yüan-fêng (1079) in the *Hsü-tzŭ-chih-t'ung-hsien-chi'ang-pien* (Bk. 300), Ch'üan-fa-ch'ien-

33) Also under Shui-li-t'ien 水利田 and Chih-t'ien 職田 in Shih-huo 食貨 (61) in the *Sung-hui-yao-chih-k'ao* 宋會要輯稿, the *Chung-shu-pei-tui* 中書備對 is quoted. On this point, refer to Sei WADA: *op. cit.*, Notes 311-312 on Nung-t'ien 農田, pp. 96-98.

34) On these points, refer to *ibid.*, Notes 1-27 on Fang-t'ien 方田, pp. 327-331.

hu-pu-p'an-kuan Li Tsung 權發遣戶部判官李琮 records the figures obtained by a thorough investigation of T'ao-chüeh-hu 逃絕戶, their two taxes, and the Ting-yen-ch'ien 丁鹽錢 in Ch'ang-shou-hsien 常熟縣 in Sou-chou 蘇州, and in the notes on them the Shih-huo-chih, namely the *Ssü-chao-kuo-shih* Shih-huo-chih is quoted. Therefore, this may be compared with the item of Wu-shui in the *Sung-shih* Shih-huo-chih as follows:

「續資治通鑑長編」

食貨志，元豐三（二）年九月，詔三司戶部判官李琮，專究江南東·兩浙路逃絕戶，虧陷稅役等錢，琮言，蘇州常熟縣，天聖中簿，得久逃絕戶倚閣稅紬絹·苗米·丁鹽錢萬一千一百餘貫石匹兩，今止百九十五戶，當輸苗米三百五十三石·紬絹五十一匹·綿三十五兩，餘田產人戶請佃主名皆亡，蓋久不推究，奸猾因之，失陷正稅，請凡類此者，皆選官根括，從之。乃詔轉運司，提舉琮所究，江浙路一百二十七縣，逃絕戶計四十萬一千三百三十二，為書上之，三年正月丙戌，除琮淮南轉運副使，復令究逃絕戶稅役，琮乃辟置官屬，更移令佐，大究治之，淮南東西兩路州軍縣，共八十有八，凡得逃絕·詭名挾佃·簿籍不載并闕丁，凡四十七萬五千九百六十戶丁，正稅役并積負，凡九十二萬二千二百四十六貫石匹兩，琮又言，虧陷稅役，乃官司造簿，舛誤已久，請隨夏稅附納，詔令簿失收稅役錢物，特蠲除之。

「宋史」食貨志

權發（遣）三司戶部判官李琮根究逃絕稅役，江浙所得逃戶，凡四十萬一千三百有奇，為書上之，明年，除琮淮南轉運副使，兩路凡得逃絕·詭名挾佃·簿籍不載并闕丁，凡四十七萬五千九百有奇，正稅并積負，凡九十二萬二千二百貫石匹兩有奇，琮蓋用貫石萬數，立賞以誘所委之吏，增加浩大，三路之民，大被其害。

The comparison shows that the account of Wu-shui in the *Sung-shih* Shih-huo-chih is based on the description in the *Ssü-chao-kuo-shih* Shih-huo-chih; namely, Li Tsung's thorough investigation of the two taxes of Tao-chüeh-hu in Ch'ang-shou-hsien in Sou-chou is entirely omitted in the *Sung-shih*; so is the fact that the tax which was long enforced unjustly according to mistaken taxation records prepared by officials was exempted after obtaining an Imperial permission. However, under the item of this in Wu-shui in the *Sung-shih* Shih-huo-chih, toward the closing section, it is written "As Li Tsung 李琮 by offering prizes in tens of thousands of kuan and shih tempted the officials, the collection of taxes increased and the people of the three provinces terribly suffered," which is missing in the description in the *Ssü-chao-kuo-shih* Shih-huo-chih. In the address taxes submitted to the Throne by Chien-cha-yü-shih Sun Shêng 監察御史孫升 represented under the item of Jên-hsü 壬戌 of 5th month, the 1st year of Yüan-yu 元祐 (1086) under Chê-tung 哲宗 in the *Ch'ang-pien* 長編 (Bk. 377), the matter

is carefully discussed. It is probable that the *Sung-shih* Shih-huo-chih has supplemented the account of the *Ssü-chao-kuo-shih* Shih-huo-chih.³⁵⁾

Furthermore, the item of the 2nd year of Hsi-ning under I-fa 役法 in the *Sung-shih* Shih-huo-chih (Bk. 177), and the description of the *Ssü-chao-kuo-shih* Shih-huo-chih quoted in the note on the item of dividing the Mu-i-fa 募役法 under jên-tzū 壬子 of 10th month, the 4th year of Hsi-ning in the *Hsü-tzū-chih-t'ung-hsien-ch'ang-pien* (Bk. 227) may be compared as follows:

「續資治通鑑長編」

食貨志，二年十二月，條例司上言，考衆所論，獨其言使民出錢雇役者，人以為便，合於先王使民出財，以祿在官庶人之意，應昔於鄉戶差役者，悉計產賦錢，募民代役，以所賦錢祿之，願選官分行天下，付以條目，博盡衆權，奏可，於是條論諸路曰，衙前既用重難分數，凡買撲酒稅坊場等，舊以酬衙前者，並官自賣之，以其錢同役錢給，其廂鎮場務之類，舊酬獎衙前，不可令民買占者，即用舊定分數，為投明(名)衙前酬獎，凡衙前部水陸運，舊或官以微物占分數，及領倉·驛·場務·公使庫，并送迎往來及治他事，尚多擾者，今當省使母費，及承符·散從官等諸重役遠接送之類，舊苦煩費價欠，今當改法除弊，使無困，既減衙前妄費，即重難益少，投名人可省，承符·散從官之類，舊占數多，而不盡實役也，今當省其額，凡坊郭戶及未成丁·單丁·女戶·寺觀·品官之家，有產業物力者，舊無役，今當使出錢，以助募人應役，凡此所為條目也。皆委管勾官與監司州縣論定，久之，……

「宋史」食貨志

條例司言，使民出錢雇役，即先王致民財，以祿庶人在官者之意，願以條目，遣官分行天下，博盡衆議，於是條論諸路曰，衙前既用重難分數，凡買撲酒稅坊場，舊以酬衙前者，從官自賣，以其錢同役錢，隨分數給之，其廂鎮場務之類，舊酬獎衙前，不可令民買占者，即用舊定分數，為投名衙前酬獎，如部水陸運及領倉·驛·場務·公使庫之類，其舊煩擾且使陪費者，今當省使母費，承符·散從官等，舊苦重役價欠者，今當改法除弊，使無困，凡有產業物力，而舊無役者，今當出錢以助役，久之，……

This shows that, for the purpose of enforcing the Mien-i-fa 免役法 (Exemption law), the charge was lightened by abolishing such labourers as Ya-ch'ien 衙前, Ch'êng-fu 承符, San-t'ung-kuan 散從官 etc., the Fang-ch'ang 坊場 previously contracted by Ya-ch'ien was now sold among the officials themselves, and the money which had been paid was transferred to I-ch'ien 役錢 (money paid for labour duty); and for the purpose of collecting Chu-i-ch'ien 助役錢 from the houses of Fang-kuo-hu 坊郭戶 (houses in the city) and P'in-kuan 品官 (bureaucrats) etc., articles and clauses were formulated; and Kuan-chü-kuan 管勾官, chien-ssü

35) Cf. *ibid.*, Notes 225-234 on Wu-shui 賦稅, pp. 419-421. Also, of. the 26th, 12th month, the 2nd year of Yüan-fêng 元豐, under Hu-pu 戶部 in Shih-huo 食貨 (56) in the *Sung-hui-yao-chih-k'ao* 宋會要輯稿.

監司, and chou 州 and hsien 縣 were requested to deliberate on them. If you study these sentences, you will find that the description in the *Sung-shih* Shih-huo-chih is little different from the *Ssü-chao-kuo-shih* Shih-huo-chih; only toward the end it is considerably omitted. Moreover, this account also occurs under the item of the 2nd year of Hsi-ning in Chih-i-k'ao 職役考 in the *Wên-hsien-t'ung-k'ao* (Bk. 12), but there it seems to resemble the description in the *Sung-shih* Shih-huo-chih.

In the account in the *Sung-shih* Shih-huo-chih there are found some sentences identical with those in the description in the *Ssü-chao-kuo-shih* Shih-huo-chih. For instance, according to the item of Mou-shên 戊申 of 2nd month, the 10th year of Hsi-ning (1077) in the *Hsü-tzû-chih-t'ung-hsien-ch'ang-pien* (Bk. 280), Sanssü and Chih-chih-chieh-yen-shih P'i Kung-pi 制置解鹽使皮公弼 deliberated on the advantages and disadvantages of Ch'ao-fa 鈔法 of Chieh-yen 解鹽 and in the note on it the account of salt in the *Ssü-chao-kuo-shih* Shih-huo-chih (Bk. 5) is quoted. This and the account of Yen-fa 鹽法 (salt law) in the *Shi-huo-chih* in the *Sung-shih* (Bk. 181) may be compared as follows:

「續資治通鑑長編」

食貨第五卷, 十年三司言, 鹽法之弊, 由熙河鈔溢額, 故價賤而芻糧貴, 又東西南三路通商郡邑, 榷賣官鹽, 故商旅不行, 今鹽法當改, 官賣當罷, 請先收舊鈔, 印識舊鹽, 行加納之法, 官盡買舊鈔, 其已出鹽約期, 聽商人自言, 準新價增之, 印鹽席, 給符驗, 東南舊法, 鹽鈔席才三千五百, 西鹽席減一千, 官盡買, …… 立期令賣, 罷兩處禁榷官賣, 提舉司賣鹽, 並用新價錢, 充買舊鈔, 商人願對行算請者聽, 官爲印識如法, 應通商地, 各舉官一員, 其全席鹽, 限十日自言, 乃令加納錢, 爲印識, 給新引, 聽以舊鈔, 當加納錢, 皆行之, 而別定官賣鹽地, 詔市易司已買鹽, 亦加納錢, 已上十年二月二十七日, ……

「宋史」食貨志

十年三司言, 鹽法之弊, 由熙河鈔溢額, 故價賤而芻糧貴, 又東西南三路通商郡邑, 榷賣官鹽, 故商旅不行, 今鹽法當改, 官賣當罷, 請先收舊鈔印識之, 舊鹽行加納之法, 官盡買舊鈔, 其已出鹽約期, 聽商人自言, 準新價增之, 印鹽席, 給符驗, 東南舊法, 鹽鈔席纔三千五百, 西鹽席減一千, 官盡買, …… 立期令賣, 罷兩處禁榷官賣, 提舉司賣鹽, 並用新價錢, 承買舊鈔, 商人願對行算請者聽, 官爲印識如法, 應通商地, 各舉官一員, 其鹽席, 限十日自言, 乃令加納錢, 爲印識, 給新引, 聽以舊鈔, 當加納錢, 皆行之, 而別定官賣鹽地, 市易司已買鹽, 亦加納錢。

This shows that the salt notes 鹽鈔 of Chieh-chou 解州, were issued in so great quantities that the prices of salt notes came down. In the trading districts of

Tung-yen 東鹽, Hsi-yen 西鹽, and Nan-yen 南鹽, government salt was sold and the price of salt note fell. The government bought all the old salt notes and issued new ones. Consequently the price of salt notes rose, and the salt merchant should pay more money for them. The government also prohibited the merchants to sell government salt in these three district. Studying this account, you will find that the account in the *Sung-shih* Shih-huo-chih, excepting one or two differences in phraseology, is based entirely on the item of salt in the *Ssü-chao-kuo-shih* Shih-huo-chih (Bk. 5.) An account identical with this also occurs under the item of enacting the law of Yen-ch'ao-tieh-na 鹽鈔貼納 in 2nd month, the 10th year of Hsi-ning in the *Huang-chao-pien-nien-kang-mu-pei-yao* (Bk. 20.) Only there the expression "東南舊法, 鹽鈔席才三千五百……罷兩處禁權官賣." and another expression toward the end "官爲印識如法……加納錢."—these two expressions are almost omitted.

Again, according to the item of the enactment of the law of yen-ch'ao-tieh-na in 2nd month, the 10th year of Hsi-ning in the *Huang-chao-pien-nien-kang-mu-pei-yao*, immediately following these expressions, there appears the following account. Now, let us compare it with the account of yen 鹽 (salt) in the *Sung-shih* Shih-huo-chih.

「皇朝編年綱目備要」

舊制, 河南·曹·濮以西, 皆食解鹽, 自仁宗時, 解鹽通商, 官不復權, 熙寧中, 市易司, 始權開封·曹·濮等州, 八年, 張景溫提舉出賣解鹽, 於是開封府界陽武等十一縣, 曹·濮等八州, 皆官自賣, ……於是河陽·同·華等州·陳留等縣通商, 其入不及官賣者, 官復自賣, 澶·濮·陽武等州縣, 官賣如故。

「宋史」食貨志

舊制, 河南北, 曹·濮以西, 秦鳳以東, 皆食解鹽, 自仁宗時, 解鹽通商, 官不復權, 熙寧中, 市易司, 始權開封·曹·濮等州, 八年, 大理丞寺張景溫, 提舉出賣解鹽, 於是開封府界陽武·酸棗·封丘·考城·東明·白馬·中牟·陳留·長垣·胙城·韋城, 曹·濮·澶·懷·濟·單·解州·河中府等州縣, 皆官自賣, ……於是河陽, 同·華·解州·河中府, 陝府, 陳留·雍丘·襄邑·中牟·管城·尉氏·鄆陵·扶溝·太康·咸平·新鄭, 聽通商, 其入不及官賣者, 官復自賣, 澶·濮·濟·單·曹·懷州·南京, 陽武·酸棗·封丘·考城·東明·白馬·長垣·胙城·韋城九縣, 官賣如故。

According to the foregoing, the account in the *Huang-chao-pien-nien-kang-mu-pei-yao* is almost identical with the description in the *Sung-shih* Shih-huo-chih, though the latter mentions all the place names and is more detailed. The opening of this account, as previously stated, is the account in the *Ssü-chao-kuo-shih* Shih-huo-chih; so probably this is also based on the *Ssü-chao-kuo-shih* Shih-huo-chih.

Also, in the *Ch'ang-pien*, immediately after the above-mentioned expression in the *Ssü-chao-kuo-shih* Shih-huo-chih 四朝國史食貨志 (Bk. 5), there occurs an expression practically identical in substance with “河陽·同·華·解州……官賣如故,” as an item of the 11th of 3rd month, the 10th year.³⁶⁾ Under Yen-t'ieh 鹽鐵 in *Chêng-ch'üeh-k'ao* 征權考 in the *Wên-hsien-t'ung-k'ao* (Bk. 16), there occurs an account identical with that in the *Sung-shih* Shih-huo-chih. Therefore, this account in the *Sung-shih* Shih-huo-chih is based on the *Ssü-chao-kuo-shih* Shih-huo-chih, and the *Huang-chao-pien-nien-kang-mu-pei-yao* has followed it on its basis.

Furthermore, the item of Ping-hsü 丙戌 of 11th month, the 5th year of Yüan-fêng (1082) in the *Hsü-tzŭ-chih-t'ung-chien-ch'ang-pien* (Bk. 331) and the 5th year of Yüan-fêng under Nung-t'ien in the *Sung-shih* Shih-huo-chih may be compared as follows:

「續資治通鑑長編」
都水使者范子淵言，自大名，抵乾寧，
跨十五州，河徙地，凡七千頃，乞募人
耕種，從之。

「宋史」食貨志
都水使者范子淵奏，自大名，抵乾寧，
跨十五州，河徙地，凡七千頃，乞募人
耕種，從之。

The accounts in the two are identical.³⁷⁾ The *Ch'ang-pien* fails to give a note on this item; hence it is likely that the *Ssü-chao-kuo-shih* Shih-huo-chih which is the original source of the *Sung-shih* Shih-huo-chih adopted this from the *Ch'ang-pien*. This has been presented previously on the relationships between the *Ch'ang-pien* and the *Ssü-chao-kuo-shih-chih* 四朝國史志. Now, the item of the 5th year of Yüan-fêng in T'ien-fu-k'ao in the *Wên-hsien-t'ung-k'ao* (Bk. 4) reads:

都水使者范子淵奏，自大名，抵乾寧，跨十五州，河徙地，凡七千頃，乞募人耕種，從之。先是中書言，黃河北流，今已淤斷，恩冀下流退皆田土，頃畝必多，深慮權豪橫占，及舊地主未歸，乞詔河北轉運司，候朝廷專差朝臣，同司職官，同立標識，方許受狀，定租給授。

The first half is similar to the above-mentioned passage, but the expression in the latter half reading “先是中書言……，定租給授” is not given in the two books above-mentioned.³⁸⁾ For this reason, this sentence in the *Wên-hsien-t'ung-k'ao* may be regarded as the original of the *Ssü-chao-kuo-shih* Shih-huo-chih. If so, it is probable that while the *Ssü-chao-kuo-shih* has adopted materials from the *Ch'ang-pien*, it has also added something to it. Therefore, it is possible that *Ssü-chao-kuo-shih* Shih-huo-chih has adopted materials from the *Ch'ang-pien*; on

36) According to this, San-ssü 三司 restored the system of government sales in Shan 澶, Pu 濮 and other chou, and tentative trading was allowed in Ho-yang 河陽, T'ung 同, Hua 華 and other chou; and where trading proved inferior to government sales, the government was implored to conduct sales itself. And this was granted.

37) Again, a similar passage occurs under the 9th, 11th month, the 5th year of Yüan-fêng 元豐 in Nung-t'ien-tsa-lu 農田雜錄 in Shih-huo 食貨 (Bk. 1.63) in the *Sung-hui-yao-chih-k'ao* 宋會要輯稿.

38) Cf. Sei WADA: *op. cit.*, Notes 316-320, p. 100.

the other hand, but I am of the opinion that the *Ch'ang-pien* has adopted more materials from the *Ssü-chao-kuo-shih* Shih-huo-chih.

Again, in the extant edition of the *Hsü-tz'ü-chih-t'ung-hsien-ch'ang-pien*, the account of the reign of Chê-tsung fails to quote the *Ssü-chao-kuo-shih* Shih-huo-chih in its note; so it is impossible to compare the *Ssü-chao-kuo-shih* Shih-huo-chih and the *Sung-shih* Shih-huo-chih. After the Emperor Chê-tsung, there occur few quotations expressly indicated as quotations, from the *Ssü-chao-kuo-shih* Shih-huo-chih. In the *Shan-t'ang-ch'ün-shu-k'ao-so-hou-chi* 山堂群書考索後集 (Bk. 63), it is quoted under Chê-tsung-yüan-yu-hui-chi-lu 哲宗元祐會計錄 in Hui-chi-lu 會計錄 under Ts'ai-yung-mên 財用門. However, this passage being considerably different from the one corresponding to it under Hui-chi 會計 in the Shih-huo-chih in the *Sung-shih* (Bk. 179), it is impossible to compare the two as in the previous instances. They follow:

「山堂群書考索」

元祐二年，有司奏，制國用，量入爲出，必當周知天下金穀之數，以察登耗虛實，乃能裁節繁冗，必資成法，以爲總要，國家自景德至熙寧，並修會計錄，宜復講修，以備觀覽，三年，編修會計錄成，韓忠彥·蘇轍抗疏謂，一歲之入，不足以支一歲之出，先是裁減浮費，所損二十餘事，太后遂以身先天下。減親族恩澤。

四朝志

「宋史」食貨志

三年，戶部尙書韓忠彥·侍郎蘇轍·韓宗道言，文武百官宗室之蕃，一倍皇祐，四倍景德，班行·選人·胥吏皆增益，而兩稅·征權·山澤之利，與舊無以相過，……乞檢會寶元·慶曆·嘉祐故事，置司選官共議，詔戶部，取應干財用，除諸班諸軍料錢·衣賜賞給，特支如舊外，餘費並裁省，又詔方將裁損入流，以清取士之路。命今後聖節·大禮·生辰，太皇太后·皇太后·皇太妃所得恩澤，並四分減一，於是上自宗室·貴近，下至官曹·胥吏，旁及宮室械器，皆命裁損。

According to this account in the *Ssü-chao-kuo-shih* Shih-huo-chih, in the 2nd year of Yüan-yu the Yüan-yu-hui-chi-lu 元祐會計錄 was compiled at the request of the officials (civil administrators), and in the 3rd year, the following year, the Hui-chi-lu (Account record) was completed; but as Han Chung-yen 韓忠彥, Su Chê 蘇轍 and others advised the Throne, the Empress Dowager Hsüan-jên 宣仁, in order to curtail unnecessary expenses, first of all, cut down the privileges of her relatives. In the *Sung-shih* Shih-huo-chih, the compilation of the Yüan-yu-hui-chi-lu in the 2nd year of Yüan-yu is omitted, but the Empress Dowager Hsüan-jên's curtailment of unnecessary expenses, abolishment of unnecessary officials, cutting down the privileges of her relatives, and decreasing petty officials and court instruments through the advice of Han Chung-yen, Su Chê and others in the 3rd year of Yüan-yu, are recorded in more detail than in

the *Ssü-chao-kuo-shih* Shih-huo-chih. These passages so considerably differ in phraseology; and in a number of cases, that it shows that the accounts in the *Ssü-chao-kuo-shih* Shih-huo-chih are not often adopted exactly as they were. Moreover, the account of the 2nd year of Yüan-yu in the *Ssü-chao-kuo-shih* Shih-huo-chih is found under the speech of Hu-pu 戶部 under Hsin-hai 辛亥 of 7th month, the 2nd year of Yüan-yu in the *Ch'ang-pien* (Bk. 403), and the account of the 3rd year of Yüan-yu in the *Sung-shih* Shih-huo-chih are given in full detail under the item of Kêng-hsü 庚戌 and Chia-yin 甲寅 of intercalary 12th month, the 3rd year of Yüan-yu, *Ibid.*, (Bk. 419).³⁹⁾

Thus, not all the accounts after Chê-tsung in the *Ssü-chao-kuo-shih* are adopted entire, though some of them are identical in both books. For instance, the item of the 4th year of Chêng-ho 政和 (1114) under Chiu-lei 酒類 under Ts'ai-yung-mên in the *Shan-t'ang-ch'ün-shu-k'ao-so-hou-chi* (Bk. 58) and the 4th year of Chêng-ho under Chiu 酒 in the Shih-huo-chih in the *Sung-shih* (Bk. 185) may be compared as follows:

<p>「山堂群書考索」 兩浙漕司，亦請置比較務，定課額，以 釀酒收息增虧，爲賞罰。<small>四朝 志</small></p>	<p>「宋史」食貨志 兩浙轉運司，亦請置務比較，定課額， 釀酒收息，以增虧爲賞罰。</p>
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These are identical. Moreover, this item is given in full detail under the speech of Hu-pu 戶部 on the 14th, 4th month, the 4th year of Chêng-ho in Chiu-ch'ü-tsa-lu 酒麴雜錄 Shih-huo 食貨 (Bk. 20) in the *Sung-hui-yao-chih-k'ao* 宋會要輯稿.⁴⁰⁾

In conclusion, the accounts under the four reigns after Shên-tsung in the *Sung-shih* Shih-huo-chih, it would seem, are based, not on the Shih-huo-chih in the *Shên-tsung-chêng-shih*, but mostly on the Shih-huo-chih in the *Ssü-chao-kuo-shih*; they are sometimes adopted entirely, and in most cases partly omitted, and some-times adopted not at all, but reproduced from other original sources. The *Ssü-chao-kuo-shih* Shih-huo-chih is quoted in the *Ch'ang-pien*, the *Wên-hsien-t'ung-k'ao*, the *Huang-chao-pien-nien-kang-mu-pei-yao*, and the *Shan-t'ang-chün-shu-k'ao-so*.

39) This is also found under Yen 言 of Hu-pu 戶部 of the 2nd, 7th month, the 2nd year of Yüan-yu 元祐 under Hu-pu 戶部 and also under the item of the 8th, 12th month, the 3rd year of the same era in Shih-huo 食貨 (56) in the *Sung-hui-yao-chih-k'ao* 宋會要輯稿.

40) Also, under Chiu 酒 in the *Sung-shih* Shih-huo-chih 宋史食貨志, following this passage, it reads: 詔酒務官二員者，分兩務，三員者，復增其一，員雖多毋得過四務，內有官雖多，而課息不廣者，聽如舊。 This is discussed in full detail under the item of the 14th, 4th month, the 4th year of Chêng-ho 政和 in Chiu-ch'ü-tsa-lu 酒麴雜錄 in Shih-huo 食貨 (Bk. 20) in the *Sung-hui-yao-chih-k'ao* 宋會要輯稿.

VI. Relationships between the Shih-huo-chih in the *Chung-hsing-ssü-chao-kuo-shih* 中興四朝国史 and Other Books and the Shih-huo-chih in the *Sung-shih*

During the Southern Sung period, as stated previously, the *Chung-hsing-ssü-chao-kuo-shih* was completed in the Pao-yu 寶祐 era of Li-tsung 理宗, and the accounts of the four reigns after the Emperor Kao-tsung 高宗 in the *Sung-shih* Shih-huo-chih seem to be based on it. Nevertheless, quotations expressly indicated as those from the *Chung-hsing-ssü-chao-kuo-shih* Shih-huo-chih are extremely few, and the items corresponding to Nung-t'ien 農田, Wu-shui 賦稅, and Pu-po 布帛 in the *Sung-shih* Shih-huo-chih are missing. So we may compare the item quoted under Yen-t'ieh 鹽鐵 in Chêng-ch'üeh-k'ao 征權考 in the *Wên-hsien-t'ung-k'ao* (Bk. 16) with the item of Yen 鹽 in the Shih-huo-chih in the *Sung-shih* (Bk. 182).

「文獻通考」

唐乾元初，第五琦爲鹽鐵使，變鹽法，劉晏代之，當時舉天下鹽利，纔四十萬緡，至大曆去，增至六百萬緡，天下之賦，鹽利居半，宋朝元祐間，淮鹽與解池等，歲四百萬緡，比唐舉天下之賦，已三分之二，紹興末年以來，泰州海寧一監，支鹽三十餘萬席，爲錢六七百萬緡，則是一州之數，過唐舉天下之數矣。

右中興四朝食
貨志言，……

「宋史」食貨志

唐乾元初，第五琦爲鹽鐵使，變鹽法，劉晏代之，當時舉天下鹽利，歲纔四十萬緡，至大曆，增至六百餘萬緡，天下之賦，鹽利居半，元祐間，淮鹽與解池等，歲四百萬緡，比唐舉天下之賦，已三分之二，紹興末年以來，泰州海寧一監，支鹽三十餘萬席，爲錢六七百萬緡，則是一州之數，過唐舉天下之數矣。

Thus the account in the *Chung-hsing-ssü-chao-kuo-shih* Shih-huo-chih is found to be almost identical with that of Yen-fa 鹽法 in the *Sung-shih* Shih-huo-chih, differing only in one or two phrases. This shows that the account in the *Sung-shih* Shih-huo-chih is mostly based on the *Chung-hsing-ssü-chao-kuo-shih* Shih-huo-chih, and that at the same time the account of the *Wên-hsien-t'ung-k'ao* is mostly written on the basis of the *Chung-hsing-ssü-chao-kuo-shih* Shih-huo-chih.

As previously stated, the *Chung-hsing-ssü-chao-kuo-shih* was first compiled by Li Hsin-ch'uan 李心傳. For this reason, the accounts in the *Chien-yen-i-lai-chi-nien-yao-lu* 建炎以來繫年要錄, and the *Chien-yen-i-lai-chao-yeh-tsa-chi* 建炎以來朝野雜記 which Li Hsin-ch'uan wrote, it seems, were closely related to the description in the *Chung-hsing-ssü-chao-kuo-shih*. And as stated previously, the *Sung-shih* Shih-huo-chih which is based on the *Chung-hsing-ssü-chao-kuo-shih* Shih-huo-chih, the *Chien-yen-i-lai-chi-nien-yao-lu* and the *Chien-yen-i-lai-chao-yeh-tsa-chi* are often found to be identical. A few examples may be mentioned in the

following. The item of Ping-ch'ên 丙辰 of 10th month, the 6th year of Shao-hsing 紹興 (1136) under Kao-tsung 高宗 in the *Chien-yen-i-lai-chi-nien-yao-lu* (Bk. 106) and the item of the 6th year of Shao-hsing under Nung-t'ien in the *Shih-huo-chih* in the *Sung-shih* (Bk. 173) may be compared as follows:

「建炎以來繫年要錄」

龍圖閣學士·知平江府章誼，入對論，平江之民，所甚苦者，在於催科之無法·稅役之不均，彊宗·巨室，阡陌相望，而多無稅之田，遂使下戶爲之破產，今欲革二弊，若責之監司，則不過移文於郡守，責之郡守，則不過移文於縣令，是三人者，吏課叢委，酬應多方，雖有敏強之吏，功不能專，力所未暇，況吏不盡才，則又非徒無益也。伏望明降詔旨，專委通判一員，均平稅役，先開首原之路，次舉告成之令，詢考鉤稽，責以期限，賞信而罰嚴，則二弊可革，貧富俱安，公私俱濟矣，乃命左朝奉郎添差通判府事孫邦措置，後不果行。

「宋史」食貨志

知平府章誼言，民所甚苦者，催科無法，稅役不均，彊宗·巨室，阡陌相望，而多無稅之田，使下戶爲之破產，乞委通判一員，均平賦役。

The foregoing passages are found neither under Nung-t'ien under *Shih-huo* 食貨 in the *Sung-hui-yao-chih-k'ao* 宋會要輯稿, nor in the *Wên-hsien-t'ung-k'ao*, but only in the *Chien-yen-i-lai-chi-nien-yao-lu* and under Nung-t'ien in the *Sung-shih* *Shih-huo-chih*.⁴¹⁾ It is possible to suppose that this account in the *Sung-shih* *Shih-huo-chih* was omitted entirely on the basis of the *Chien-yen-i-lai-chi-nien-yao-lu*, but as it is included also in the *Ssü-chao-kuo-shih* 四朝國史, it would seem that the above account in the *Sung-shih* *Shih-huo-chih* was taken from it.

Again, the item of Chi-yu 己酉 of 3rd month, the 19th year of Shao-hsing under Kao-tsung in the *Chien-yen-i-lai-chi-nien-yao-lu* (Bk. 159) and the 19th year of Shao-hsing under Nung-t'ien in the *Sung-shih* *Shih-huo-chih* may be compared as follows:

「建炎以來繫年要錄」

時敕令所刪定官鄭克，經界四川，頗峻貴州縣，其所謂省莊田者，雖蔬菜桑柘，莫不有征，而邛蜀間民田，有什稅五者，由是迄今多逃田，克，開封人也。

「宋史」食貨志

詔敕令所刪定官鄭克，行四川經界法，克頗峻貴州縣，所謂省莊田者，雖蔬果桑柘，莫不有征，而邛蜀民田，至什稅其伍。

Thus the two are almost identical. Ching-chieh-fa 經界法 in the *Chien-yen-i-lai-chao-yeh-tsa-chi chia-chi* 建炎以來朝野雜記甲集 (Bk. 5) contains the following:

時敕令所刪定官·開封鄭克，經界川峽四路，頗峻貴州縣，故蜀中增稅亦多，又官田號省班(莊)者，所租有米穀·粟·麥·麻·豆·羊·粟·桑·藁·鴨卵之屬，凡十八種，皆令輸以錢，故民至今尤以爲患。

41) Cf. Sei WADA: *op. cit.*, Notes 431-434, pp. 131-2 on Nung-t'ien 農田.

This tells how strictly Chêng-k'ò 鄭克 enforced the remeasuring lands in Ssü-ch'uan 四川, especially how he levied heavy taxes on Hsing-chuan-t'ien 省莊田 (public meanor). In this point it is somewhat different from the previous accounts.⁴²⁾ In spite of the fact, it may be considered that, on the basis of the *Chien-yen-i-lai-chi-nien-yao-lu* and the *Chien-yen-i-lai-chao-yeh-tsa-chi*, the account in the *Chung-hsing-ssü-chao-kuo-shih* Shih-huo-chih was written, and in turn the *Sung-shih* Shih-huo-chih was written on the basis of it. Moreover, under Nung-t'ien in the *Sung-shih* Shih-huo-chih, this passage is immediately followed by another which tells that Chia-chou-t'ung-pan Yang Ch'êng 嘉州通判楊承 surveyed land strictly; which account is found only under the item of Chi-yu 己酉 of 3rd month, the 19th year of Shao-hsing (1159) in the *Chung-hsing-hsia-chi* 中興小紀 (Bk. 34) by Hsiung Ko 熊克. These two may be compared as follows:

「中興小紀」

通判漢嘉楊承曰，仁政而虐行之，非法意也，上不違令，下不擾民，則仁政得矣，乃隨事區處，召諸縣令曰，平易近民，美成在久，吾儕其謹行之，皆曰，如奉使之檄何，承曰，忽上令，而畏使檄，此非諸君之罪，風俗之罪也，但行其無愧於心者，雖罪何畏焉，迄成，獨漢嘉爲列郡最，……

「宋史」食貨志

通判嘉州楊承曰，仁政而虐行之，非法意也。上不違令，下不擾民，則仁政得矣，召諸邑令，謂曰，平易近民，美成在久，其謹行之，無愧於心，何畏焉，事迄成，爲列郡最。

This item under Nung-t'ien in the *Sung-shih* Shih-huo-chih is evidently based on the account in the *Chung-hsing-hsia-chi*, though it is considerably omitted.⁴³⁾ However, whether this account in the *Chung-hsing-hsia-chi* was adopted in the *Chung-hsing-ssü-chao-kuo-shih* Shih-huo-chih, and became the account in the *Sung-shih* Shih-huo-chih is not evident.

Moreover, under the 23rd year of Shao-hsing in Wu-shui in the *Sung-shih* Shih-huo-chih, a passage says that in Liang-chê 兩浙 (Liang-Huai 兩淮), Ching-hsi 京西, Hu-nan 湖南, and Ching-nan 荊南, t'ien-shui 田稅 (land tax) and tsa-shui 雜稅 (miscellaneous taxes) became heavy, because Ch'in Kuei 秦檜 secretly increased the taxes on the people by 70 or 80 per cent. This account also occurs under the 23rd year of Shao-hsing in T'ien-wu-k'ao 田賦考 in the *Wên-hsien-t'ung-k'ao* 文獻通考 (Bk. 5). The two will be compared as follows:

「文獻通考」

是時兩浙(淮)州縣，合納綿·紬·稅
絹·茶絹·雜錢·白米六色，皆以市價

「宋史」食貨志

是時兩浙(淮)州縣，合輸綿·紬·稅
絹·茶絹·雜錢·米六色，皆以市價折

42) Cf. *ibid.*, Notes 478-481 on Nung-t'ien pp. 147-8.

43) Cf. *ibid.*, Notes 482-483 on Nung-t'ien 農田, p. 148.

折錢，却別科米麥，有一畝地納四五斗者，京西根括隱田，增添租米，加重於舊，湖南有土戶錢·折絕錢·醋息錢·麩引錢，名色不一，曹泳爲戶部侍郎，又責荆南已蠲口賦二十餘萬緡甚急，檜晚年怒不可測，而泳其親黨，凶焰熾然。蓋自檜再相，密諭諸路，暗增民稅七八，嘗建言，國家經費，惟仰二稅，間乞蠲免，理宜禁絕，雖經界之行，或謂但求括糶漏稅，亦無實惠及民，故民力重困，饑死者衆，皆檜之爲也。

錢，却別科米麥，有畝輸四五斗者，京西括田租，加於舊，湖南有土戶錢·折絕錢·醋息錢·麩引錢，名色不一，荆南戶口十萬，寇亂以來，幾無人跡，議者希朝廷意，謂流民已復，可使歲輸十二，頻歲復增，積逋至二十餘萬緡，曹泳爲戶部侍郎，責償甚急，蓋自檜再相，密諭諸路，暗增民稅七八，故民力重困，餓死者衆，皆檜之爲也。

The account in the *Wên-hsien-t'ung-k'ao* and that in Wu-shui in the *Sung-shih Shih-huo-chih*, though somewhat different in phraseology, are of almost identical contents. The part of Liu-sê-shui-ch'ien 六色稅錢 collected in Liang-huai-chou-hsien 兩淮州縣 and the article of yin-t'ien 隱田 (concealed land) in Ching-hsi 京西 do not appear in the *Chien-yen-i-lai-chi-nien-yao-lu*. But the article of yin-t'ien appears in the part of the 12th, 6th month, the 8th year of Shao-hsing and the 24th, 9th month, the 26th year of the same era, under Wu-shui in Shih-huo in the *Sung-hui-yao-chih-k'ao*. Tsa-shui in Hu-nan is found under the 28th, 7th month, the 29th year of Shao-hsing in the same book, and also under the item of Chi-yu 己酉 of 7th month, the same year, in the *Chien-yen-i-lai-chi-nien-yao-lu* (Bk. 183). The fact that in Ching-nan more than 200,000 min 緡 in arrears oppressed the people and that Ch'in Kuei 秦檜 secretly increased the taxes on the people is recorded only under Chia-yin 甲寅 of 11th month, the 24th year of Shao-hsing in the *Chien-yen-i-lai-chi-nien-yao-lu* (Bk. 167), and also under the item of the death of Ch'in Kuei on Ping-shên of 10th month, the 25th year of the same book (Bk. 169).⁴⁴ Judging from these facts, we may presume that this account originally came from the accounts in the *Chien-yen-i-lai-chi-nien-yao-lu* and the *Sung-hui-yao* 宋會要 and may be identified as the probable original of the *Chung-hsing-ssü-chao-kuo-shih* Shih-huo-chih. Therefore, the account under Wu-shui in the *Sung-shih Shih-huo-chih*, it is considered, is one revised on the basis of the *Chung-hsing-ssü-chao-kuo-shih* Shih-huo-chih.

As for the period after the reign of Hsiao-tsung 孝宗, the item of the 8th year of Chien-tao 乾道 (1172) under the Emperor Hsiao-tsung under Shui-li 水利 in Nung-t'ien in the *Sung-shih Shih-huo-chih* and the item of the 9th year of Chien-tao under Shui-li-t'ien 水利田 in T'ien-wu-k'ao in the *Wên-hsin-t'ung-k'ao* 文獻通考 (Bk. 6) may be compared as follows:

44) *Ibid.*, Notes 403-415 on Wu-shui 賦稅, pp. 474-477.

「文獻通考」

乾道九年，詔戶部侍郎葉衡，覈實寧國府·太平州圩岸，五月衡言，寧國府惠民·化成舊圩四十餘里，新增築九里餘，太平州黃州鎮福定圩，周廻四十餘里，延福等五十四圩，周廻一百五十餘里，包圍諸圩在內，蕪湖縣圩岸，大小不等，周廻總約二百九十餘里，通當塗圩岸，共約四百八十餘里，並皆高闊壯實，瀕水一岸，種植榆柳，足捍風濤，詢之農民，實為永利，於是詔獎諭。

「宋史」食貨志

八年，戶部侍郎兼樞密都承旨葉衡言，奉詔，覈實寧國府·太平州圩岸，內寧國府惠民·化成舊圩四十餘里，新築九里餘，太平州黃池鎮福定圩，周四十餘里，延福等五十四圩，周一百五十餘里，包圍諸圩在內，蕪湖縣圩，周二百九十餘里，通當塗圩，共四百八十餘里，並高廣堅緻，瀕水一岸，種植榆柳，足捍風濤，詢之農民，實為永利，於是詔獎諭。

This shows that as in the account in the *Wên-hsien-t'ung-k'ao* Shê hêng 葉衡 reports about the investigation of the embankments which surrounded fields in T'ai-ping-chou 太平州 in 5th month, the 9th year of Chien-tao under the Emperor Hsiao-tsung, it may be considered more accurate than the *Sung-shih* Shih-huo-chih which assigns to the 8th year of Chin-tao. It is evident that the account in the *Sung-shih* Shih-huo-chih is based on this account in the *Wên-hsien-t'ung-k'ao*. This is not found in Shui-li in Shih-huo in the *Sung-hui-yao-chih-k'ao* 宋會要輯稿, probably this account is also the original of the one in the Shih-huo-chih in the *Chung-hsing-ssü-chao-kuo-shih*.⁴⁵⁾ Among the accounts in the *Wên-hsien-t'ung-k'ao*, there are many like this one, identical with those in the *Sung-shih* Shih-huo-chih.⁴⁶⁾ Probably these are mostly taken from the *Chung-hsing-ssü-chao-kuo-shih* Shih-huo-chih.

Again, Wu-shui in the Shih-huo-chih in the *Sung-shih* (Bk. 174) contains some items on the economy of Ssü-ch'uan. One is on decreasing the money to be sent to the Hu-kuang-tsung-ling-so 湖廣總領所 in Ssü-ch'uan, dated the 16th year of Ch'un-hsi 淳熙, the year of the enthronement of Kuang-tsung 光宗 (1189). This is also included under Ssü-ch'uan-chuang-kuan-ch'ien-wu 四川樁管錢物 in Ts'ai-wu 財賦 in the *Chien-yen-i-lai-chao-yeh-tsa-chi i-chi* 建炎以來朝野雜記乙集 (Bk. 16). The two may be compared here.

45) *Ibid.*, Notes 802-810 on Nung-t'ien 農田, pp. 251-3.

46) Moreover, as to the reign of Hsiao-tsung 孝宗, under the item of the 3rd year of Chun-hsi 淳熙 (1176), under T'ien-wu-k'ao 田賦考 in the *Wên-hsien-t'ung-k'ao* 文獻通考 (Bk. 5), it is written that, as the farmers in Hu-pei 湖北 cultivated government lands and were paying small taxes, a system of declaration was enforced for the purpose of increasing the taxes. A passage practically identical with this is found under Wu-shui 賦稅 in the *Sung-shih* Shih-huo-chih 宋史食貨志. This is not found in the *Sung-hui-yao* 宋會要. I am of the opinion that this is also one adopted from the *Chung-hsing-ssü-chao-kuo-shih* Shi-huo-chih 中興四朝國史食貨志.

「建炎以來朝野雜記」

光宗登極，又因劉德修少監有請，再損三年之出，凡四百六萬八千緡每年一百三十五萬，又與淳熙四年之對減鹽酒重額錢，即此錢數不同，當攷，
淳熙十六年四月己巳指揮。

「宋史」食貨志

淳熙十六年，詔四川，歲發湖廣總領所，綱運百三十五萬六千餘貫，自明年始，與免三年，當議對減鹽酒之額，制置總領，同諸路轉運·提刑司條上，其湖廣歲計，朝廷當自給之。

Sometimes the account in the *Sung-shih Shih-huo-chih* is in more detail, while the *Chien-yen-i-lai-chao-yeh-tsa-chi* is found to contain an item not included in this: namely, the instruction on Chi-ssü 己巳 of 4th month, the 16th year of Ch'un-hsi (1189), which is said to have been given in compliance with the request made by Liu Kuang-tsu 劉光祖 (Tzu: Tê-hsiu 德修).⁴⁷⁾ On comparing the two, you will find the account in the *Sung-shih Shih-huo-chih* is much closer to that in the *Chung-hsing-ssü-chao-kuo-shih Shih-huo-chih*.

Furthermore, Nung-t'ien in the *Sung-shih Shih-huo-chih*, records that, in the 3rd year of K'ai-hsi 開禧 (1207) under the Emperor Ning-tsung 寧宗, Ch'ien T'o-chou 韓侂胄 was executed and in the following year, namely the 1st year of Chia-ting 嘉定, An-pien-so 安邊所 was established out of his confiscated property, and government owned wei-t'ien 圍田 (field made by intercepting rivers or marsh) and hu-t'ien 湖田 (field made on the lake). As this occurs under Kuang-t'ien 官田 (public field) in T'ien-wu-k'ao in the *Wên-hsien-t'ung-k'ao* (Bk. 7), the two may be compared here.

「文獻通考」

開禧三年冬，韓侂胄既誅，復與虜講解，明年改元嘉定，始用廷臣言，置安邊所，命戶部侍郎沈誥等，條畫來上，凡侂胄與其它權倖沒入之田及圍田·湖田在官者皆隸焉。初以御史提其綱，繼委之版曹，或都司寺監官，其後俾畿漕領之。諸路歲輸米七十二萬二千七百斛有奇，錢一百三十一萬五千緡有奇，兩浙·江東西·淮東西·福建，皆有籍，以給行人金繪之費，迨虜好既絕，軍需·邊用，每於此乎取之。

「宋史」食貨志

開熙(禧)三年，韓侂胄既誅，金人講解，明年用廷臣言，置安邊所，凡侂胄與其他權倖沒入之田，及圍田·湖田之在官者，皆隸焉，輸米七十二萬二千七百斛有奇，錢一百三十一萬五千緡有奇，藉以給行人金繪之費，迨與北方絕好，軍需·邊用，每於此取之。

This shows that the account in the *Sung-shih Shih-huo-chih* most evidently omits the underlined parts in the *Wên-hsien-t'ung-k'ao*. Hence the account in the *Wên-hsien-t'ung-k'ao* is probably based on the account in the *Chung-hsing-ssü-chao-kuo-shih Shih-huo-chih*. Now, the establishment of this An-pien-so 安邊所 is also found under T'i-ling-chü-ts'u-an-pin-chien-wu-so 提領拘催安邊錢物所 in

47) Furthermore, this is found also in *Ssü-ch'uan-ching-tsung-chih-ch'ien* 四川經總制錢 in the *Chien-yen-i-lai-chao-yeh-tsa-chi chia-chi* 建炎以來朝野雜記甲集 (Bk. 15). Cf. Sei WADA: *op. cit.*, Notes 709 on Wu-shui 賦稅, pp. 569-570.

Kuang-chih 官制 in the *Chien-yen-i-lai-chao-yeh-tsa-chi i-chi* (Bk. 13) which reads:—

嘉定元年置，時甫廢國用司，而侂冑及諸菴省吏之家，貨財皆已簿錄，黃伯庸疇若，爲殿中侍御史，請創此名，遂命與戶部侍郎沈信叔詵同領其事，卽御史臺置局，又以宰屬一員同領，仍許伯庸不拘常制到堂，伯庸等請，卿監一員提領安邊庫，朝士二員爲拘催官，及揭榜募人言拘催事，許之，其後會其入，歲約七十萬緡，專充北朝所增歲幣，其田宅契券，皆藏之御史臺庫，命臺官一員典領，局罷，伯庸以下，皆進官有差。

Now, this account differs considerably from those in the above-given *Wên-hsien-t'ung-k'ao* or the *Sung-shih Shih-huo-chih*; in saying that An-pien-so was established in compliance with the request by Ti'en-chung-shih-yü-shih Huang Chou-jo 殿中侍御史黃疇若 and the office was within the Yü-shih-t'ai 御史臺. This account is included entirely in the *Liang-chao-kang-mu-pei-yao* 兩朝綱目備要.⁴⁸⁾ It would seem that the *Liang-chao-kang-mu-pei-yao* adopt most accounts from the *Chien-yen-i-lai-chao-yeh-tsa-chi*. Judging from these facts, it would seem that even though included in the *Chien-yen-i-lai-chao-yeh-tsa-chi* the accounts pertaining to this period were not adopted in the *Chung-hsing-ssü-chao-kuo-shih Shih-huo-chih*.

To summarize the foregoing, it may be said that a considerable part of the *Chung-hsing-ssü-chao-kuo-shih Shih-huo-chih* seems to be quoted in the *Wên-hsien-t'ung-k'ao* so that the accounts in both books usually agree. Hence it would seem that the accounts in the *Wên-hsien-t'ung-k'ao* are mostly based on the *Chung-hsing-ssü-chao-kuo-shih Shih-huo-chih*. The accounts in the *Chien-yen-i-lai-chi-nien-yao-lu* and the *Chien-yen-i-lai-chao-yeh-tsa-chi* by Li Hsin-ch'uan as far as the reign of Kao-tsung is concerned, considerably agree with those in the *Sung-shih Shih-huo-chih*. This is probably due to the fact that at the beginning Li Hsin-ch'uan was engaged in compiling the *Chung-hsing-ssü-chao-kuo-shih*. However, the *Sung-shih Shih-huo-chih* contains some adopted from the *Chung-hsing-hsia-chi*. And as for the accounts of the period after the reign of Hsiao-tsung, some of them differ from those in the *Sung-shih Shih-huo-chih*, which is probably because this part of the *Chung-hsing-ssü-chao-kuo-shih Shih-huo-chih* was compiled by men other than Li Hsin-ch'uan.

VII. Concluding Remarks

Winding up the arguments presented in the preceding chapters, I shall make a few concluding remarks.

The *Sung-shih Shih-huo-chih* in its general introduction says: "Though we have quoted the *Kuo-shih Shih-huo-chih*, this book would have been too bulky if we had quoted it entirely. Therefore, we have adopted only what is

48) *Ibid.*, Notes 986-991 on Nung-t'ien 農田, pp. 307-310.

worth consideration, omitting what is not." Thus the book was compiled on the basis of the *Kuo-shih* Shih-huo-chih. To begin with, most chapters of the *Sung-shih* Shih-huo-chih have sections corresponding to prefaces. These seem to have been written on the basis of the Shih-huo-chih in the *San-chao-kuo-shih* 三朝國史 or the *Liang-chao-kuo-shih* 兩朝國史. But some of them seem to have the order of their contents changed, to be considerably revised, or to have additions by the compilers. The sections in the respective chapters of these *Kuo-shih* Shih-huo-chih corresponding to prefaces are quoted in the *Hsü-tzŭ-chih-t'ung-hsien-ch'ang-pien* 續資治通鑑長編, the *Yü-hai* 玉海, the *Wên-hsing-t'ung-k'ao* 文獻通考, the *Huang-chao-pien-nien-kang-mu-pei-yao* 皇朝編年綱目備要, and the *Shan-t'ang-ch'ün-shu-kao-so* 山堂群書考索.

As for the texts of the respective chapters of the *Sung-shih* Shih-huo-chih, the accounts of the three reigns from T'ai-tsu 太祖 to Chên-tsung 眞宗 seem to be mostly based on the accounts in the *San-chao-kuo-shih* Shih-huo-chih. These accounts in the *San-chao-kuo-shih* Shih-huo-chih are often quoted in the *Ch'ang-pien* 長編 or the *T'ung-k'ao* 通考, and also in the *T'ai-p'ing-chih-chi-tung-lei* 太平治述統類. According to them, the *San-chao-kuo-shih* Shih-huo-chih seems to have contained a large number of errors, and the *Ch'ang-pien* adopts them after severely criticizing them. It is true, when the *Ch'ang-pien* quotes from the *San-chao-kuo-shih* Shih-huo-chih, it always criticizes the contents of the *San-chao-kuo-shih* Shih-huo-chih, or it invariably establishes a date; but the *Ch'ang-pien* seems to have quoted a number of accounts from the *San-chao-kuo-shih* Shih-huo-chih, besides those mentioned above. The *Wên-hsien-t'ung-k'ao* also quotes the *San-chao-kuo-shih* Shih-huo-chih, but it does not expressly acknowledge the accounts as quotations from the *San-chao-kuo-shih* Shih-huo-chih, but seems to write on the basis of it.

It would seem that the accounts of the reigns of Jên-tsung 仁宗 and Ying-tsung 英宗 in the respective chapters in the *Sung-shih* Shih-huo-chih are based on the *Liang-chao-kuo-shih* Shih-huo-chih. The *Liang-chao-kuo-shih* Shih-huo-chih is also often quoted in the *Hsü-tzŭ-chih-t'ung-hsien-ch'ang-pien*, the *Yü-hai*, and the *Wên-hsien-t'ung-k'ao*, and also in the *Huang-chao-pien-nien-kang-mu-pei-yao*. Especially, the *Ch'ang-pien* quotes it most frequently, and according to its notes, it has adopted more accounts from the *Liang-chao-kuo-shih* than from the *Jên-tsung-shih-lu* 仁宗實錄. The *Yü-hai* also quotes many accounts from the *Liang-chao-kuo-shih* Shih-huo-chih, but it seems to do so with some omissions frequently. The accounts in the *Sung-shih* Shih-huo-chih are mostly based on the *Liang-chao-kuo-shih* Shih-huo-chih, but they also include new additions.

It is true, the *Shên-tsung-chêng-shih* 神宗正史 has also been mentioned, but its accounts seem not to have been adopted by the *Sung-shih* Shih-huo-chih. The accounts in the *Sung-shih* Shih-huo-chih seem to be based on the *Ssü-chao-*

kuo-shih Shih-huo-chih which was compiled at the Southern Sung period. This is often quoted in the notes on the accounts in the *Hsü-tzŭ-chih-t'ung-hsien-ch'ang-pien*, also in the *Huang-chao-pien-nien-kang-mu-pei-yao*, and *Wên-hsien-t'ung-k'ao*. As the *Ssü-chao-kuo-shih* Shih-huo-chih would have made quite a bulky book as it stood, it would seem that in a number of cases omissions were made in the original. Furthermore, the account of Fang-t'ien 方田 in the *Sung-shih* Shih-huo-chih, it would seem, was included in Bk. 2 in the *Ssü-chao-kuo-shih* Shih-huo-chih, while the *Sung-shih* Shih-huo-chih has assigned a separate chapter on Fang-t'ien besides that of Wu-shui 賦稅. Therefore, it seems that the *Sung-shih* Shih-huo-chih has made changes in the arrangement of the chapters in the *Ssü-chao-kuo-shih* Shih-huo-chih. Again, it would seem that the *Sung-shih* Shih-huo-chih has added new expressions to the accounts in the *Ssü-chao-kuo-shih* Shih-huo-chih. But the *Sung-shih* Shih-huo-chih has sometimes adopted the accounts in the *Ssü-chao-kuo-shih* Shih-huo-chih with only slight omissions, and at other times adopted them entirely. Judging exclusively from the accounts on the reign of Shên-tsung in the *Ch'ang-pien*, I am of the opinion that the *Ch'ang-pien* adopts material from the *Ssü-chao-kuo-shih* Shih-huo-chih more than vice versa. And as for the accounts in the *Ch'ang-pien* after the reign of Chê-tsung 哲宗, the *Ch'ang-pien* does not give in its notes the accounts in the *Ssü-chao-kuo-shih* Shih-huo-chih; therefore this could not clarify the relationships between the *Ssü-chao-kuo-shih* Shih-huo-chih and the *Sung-shih*. However, according to the accounts of the reign of the Emperor Chê-tsung under Hui-chi 會計 in the *Ssü-chao-kuo-shih* Shih-huo-chih quoted by the *Shan-t'ang-ch'ün-shu-k'ao-so*, Hui-chi in the *Sung-shih* Shih-huo-chih is not based on this; it would seem that some of the accounts in the *Sung-shih* Shih-huo-chih are not based on the descriptions in the *Ssü-chao-kuo-shih* Shih-huo-chih, but are adopted directly from the original sources. The account of Hui-tsung 徽宗 under Chiu 酒 in the *Ssü-chao-kuo-shih* Shih-huo-chih quoted in the *Shan-t'ang-ch'ün-shu-k'ao-so* agrees; hence this account is based on the *Ssü-chao-kuo-shih* Shih-huo-chih.

The *Chung-hsing-ssü-chao-kuo-shih* 中興四朝國史, being hastily compiled at the last stage of the Southern Sung period, it seems to me, was not a very good history. So its Shih-huo-chih does not contain most of the quotations cited above, expressly marked as quotations, but they are quoted in the *Wên-hsing-t'ung-k'ao* and it would seem they are based on this history. In compiling the *Chung-hsing-ssü-chao-kuo-shih*, Li Hsin-ch'uan 李心傳 was engaged at the earliest stage. As for the accounts of the reign of Kao-tsung of the Southern Sung period in this Shih-huo-chih, it seems that a number of accounts in the *Chien-yen-i-lai-chi-nien-yao-lu* 建炎以來繫年要錄 and the *Chien-yen-i-lai-chao-yeh-tsa-chi* 建炎以來朝野雜記 are adopted in it. I am of the opinion that among the accounts of the reign of Kao-tsung in the *Sung-shih* Shih-huo-chih seemingly based on the

Chung-hsing-ssu-chao-kuo-shih, a good many agree with those in the *Chien-yen-i-lai-chi-nien-yao-lu* and the *Chien-yen-i-lai-chao-yeh-tsa-chi*. However, among the accounts in the *Sung-shih* Shih-huo-chih, there are some based on the *Chung-hsing-hsiao-chi* 中興小紀. As for the accounts of the reigns from Hsiao-tsung 孝宗 to Ning-tsung 寧宗, those in the *Wên-hsien-t'ung-k'ao* generally agree with those in the *Sung-shih* Shih-huo-chih; therefore, the *Wên-hsien-t'ung-k'ao* is probably based on the *Chung-hsing-ssü-chao-kuo-shih* Shih-huo-chih. That the account in the *Wên-hsing-t'ung-k'ao* is discontinued at the reign of Ning-tsung is probably due to the fact that the accounts in the *Chung-hsing-ssü-chao-kuo-shih* Shih-huo-chih covered up to the reign of Ning-tsung. Furthermore, the accounts in the *Chien-yen-i-lai-chao-yeh-tsa-chi* after the reign of Hsiao-tsung are somewhat different from those in the *Sung-shih* Shih-huo-chih. It may be probably because, so far as this section is concerned, the accounts in the *Chung-hsing-ssü-chao-kuo-shih* Shih-huo-chih were compiled by men other Li Hsin-ch'uan.

In short, though the *Sung-shih* Shih-huo-chih was compiled on the basis of the *Kuo-shih* Shih-huo-chih of the Sung dynasty, they were not always copied as they stood, but generally with considerable omissions, and sometimes with apparently new expressions added to them. These *Kuo-shih* Shih-huo-chih were much quoted not only—and are still retained—in the *Ch'ang-pien*, the *Yü-hai*, the *Wên-hsing-t'ung-k'ao*, but also in the *T'ai-p'ing-chih-chi-t'ung-lei* 太平治迹統類, the *Shan-t'ang-ch'ün-shu-k'ao-so*, the *Huang-chao-pien-nien-kang-mu-pei-yao*, etc. These *Kuo-shih* Shih-huo-chih, as well as the *Sung-hui-yao* 宋會要 and the *Sung-chao-shih-lu* 宋朝實錄, constitute valuable sources in the study of the economic history of the Sung period. In the present study, I have only compared these *Kuo-shih* Shih-huo-chih and the *Sung-shih* Shih-huo-chih, and we attempted a redintegration of some of them. I am confident that if they should all be redintegrated in the future, it would render a marked contribution to the study of the economic history of the Sung period.