

- 1) the large number of variant *fan-ch'ieh* spellings appended by Wang Jên-hsü
- 2) the large number of new "sub-rhyme" (小韻) *fan-ch'ieh* spelling distinctions and annotations given by Wang Jên-hsü.
- 3) the large number of annotations given for new characters added to the extant 小韻 entries in the original text (especially for those with variant spellings).

From these three points, it would appear certain that Wang Jên-hsü relied heavily on the earlier character dictionary *Yü P'ien* when revising the *Ch'ieh Yün*. This concrete example, where the contents of a character dictionary have become mixed in with those of a rhyme book, gives us important clues as to the nature of the change or "dictionarification" of the rhyme books.

Li Hung-chang 李鴻章's Policy toward Military Expenses in the Late Taiping Rebellion Period

by Sachiko Usui

In March of 1862 Li Hung-chang arrived in Shanghai, and soon afterwards assumed the post of Kiangsu Governor (江蘇巡撫), carrying out personnel changes and bringing the finances of Kiangsu province under his control. He put the collection of *li-chüan* 釐捐 and other subscriptions toward military expenses which were under the jurisdictions of the Governor and Governor-general on a firmer footing, and undertook various measures to decrease the amount of rice and silver that had to be sent to Peking and other districts.

This paper examines Li Hung-chang's policy toward military revenue and expenditure, a part of his local financial policy in Kiangsu from the following two aspects.

The first noteworthy point is the shift in the control of finance and other matters from the central government to regional government in this period. The setting up of the *li-kin* 釐金 offices (局) and barriers (卡) were controlled by the Governor and Governor-general. A great part of the revenue depend on *li-chüan* and other subscriptions gained through these agencies.

The Board of Revenue (戶部) depended on reports from each province for its information on the actual financial conditions there, and the administration of personnel in these agencies were under the control of the Governor and Governor-general. Furthermore the system of account reports from the provinces to the central government (奏銷) was simplified to facilitate the manipulation of financial matters by the provincial government. Therefore, it functioned as a means for the Governor and Governor-general to obtain funds as they needed them. These changes caused the central financial system to break down substantially and served to strengthen relatively the powers of the Governor and Governor-general vis-à-vis central government.

The second point is that Li Hung-chang, in the course of fortifying his power in Kiangsu, drew the Suchou 蘇州 gentry (紳士) onto his side and took advantage of them for the purpose of obtaining military supplies. The Suchou gentry participated in decision making on financial and other policies and thereby came to exercise some influence on government administration, however, this signified something quite different from Feng Kuifen 馮桂芬's idea of the gentry strata as the core of local government organization. The gentry acquired power only through the good offices of Li Hung-chang, who had an ulterior motive, and not because of their own inherent strength. It indicated only the reinforcing of their power through the medium of Li Hung-chang.

Hence, the enlargement of Li Hung-chang's power in Kiangsu, along with that of Governor and Governor-general's power vis-à-vis the central government due to the breakdown of the central financial system, resulted in Li Hung-chang strengthening his power base as a local official.

Chronology of Kings of Sogd

by Takashi OKAMOTO

The Sogdian, inhabitants of Transoxiana (Sogdiana), have been fully dealt with as a subject included in the history and geography of the oasis provinces in Central Asia, under such heading as "the history of Sogdian merchants", etc. Yet, the study of Sogdiana proper, which has been based