Ulrich Theobald


This book is a study of the finances and logistics of the second Jinchuan war (1771-1776). It is based on a range Qing imperial primary sources and a few key Chinese secondary works, the most important of the former being the “War Supply and Expenditure Code” (*Junxu zeli*) which the Qing government created in 1785 in an attempt to regulate, after the fact, the expenditures necessary for military campaigns. It created what Theobald aptly describes as a “bureaucratic nightmare with a labyrinthine auditing process” (7).

Theobald has compelling reasons for choosing the second Jinchuan war as his case study. It was “one of the most expensive and long-lasting” (2) of the dynasty’s campaigns, costing 62 million taels of silver and involving more than 120,000 soldiers with 400,000 support laborers on the government side. Also, its logistics and finances were both very well documented. In terms of its place within the wider sweep of Qing military history, Theobald sees it as a watershed, “one of the last great wars of expansion before the Qing empire reached its limits” (9), representing the climax of a complex system of war logistics that had been evolving since the beginning of the dynasty—and which would begin to fail by the end of Qianlong’s reign.

But the fiasco of the White Lotus war was yet to come and Theobald shows that this campaign in the 1770s was, in many cases, a model, where “the Qing dynasty was able to effectually mobilize the whole government structure and a large part of the population in order to fulfill its ambitious imperial projects in spite of a narrow financial base and a thin bureaucratic network” (5).

There is a wealth of memorable detail here about who was mobilized for this incredibly complex campaign, what kind of labor was required at each stage (carpenters, masons, blacksmiths, leatherworkers, tailors, porters, charcoal-burners, boatbuilders, etc.), what kinds of supplies were needed (478,500 regular arrows, for example), where those supplies came from, how funds were raised and transferred between provinces, and how accounts with the central government were balanced.

The logistics chapter gives a compelling schematic vision of an empire mobilized for war. It goes into detail on how the surrounding provinces cooperated on logistics and, to give but one example, how Beijing maintained such long supply lines—for the movement of men and food, most obviously, but also for the physical transport of money to the war zone, or the tricky movement of draft animals. The author illuminates how existing infrastructural features
were repurposed in wartime, such as courier stations transformed into logistics stations to house and feed armies who marched in staggered, manageable-sized batches towards the front.

The logistical problems facing the campaign were enormous, and Theobald’s research reveals many interesting and creative solutions. He describes, for example, how mules were transferred from Beijing to Sichuan like a pulse of electricity on a wire: one batch sent to the next logistical station, then a batch of animals from that station sent on to the next, and so on. By such means a pack of mules could be effectively transmitted across the empire while the individual animals only had to walk the distance between two waystations. Then there was the question of how to move everything back at the end of the war—what supplies or personnel would be left behind, how draft animals would be reunited with their owners. Theobald shows that by far the greatest expense of the war was not weapons or salaries, but logistics—especially the transportation of equipment and food, which racked up nearly 80 percent of the total costs of the most expensive campaign the dynasty had fought to date.

In sorting out the sources of funding beyond the imperial treasuries, the author looks at provincial contributions in relation to their tax bases, as well as a range of informal or tax-like exactions that supported the campaigns—including the so-called “contributions” from civil officials and from merchants with government monopolies on salt and foreign trade. As for the expenditure of those funds, Theobald illuminates the patchwork of stipends that kept the soldiers and their officers fed, armed, transported to the proper place, and willing to fight when they got there. Among them: the salted-vegetable pay (yancai yin); leather clothing pay (piyi yin); baggage pay (xingzhuang yin); firewood allowance (xinyin); vegetable-candle-and-coal allowance (shucai zhutan yin); and sealpaste-and-paper allowance (xinhong zhizhang yin). Then there were the awards, death benefits, and so on, adding up to a hideous tangle of accounting.

The author traces this complex web of finance as well as the sources allow, but he is also admirably frank about what they do not allow. Much of the funding was improvised, private, or otherwise invisible to regular accounting, and some of the threads he attempts to follow come up short. Those are some of the most intriguing parts of the book. For those are the parts—where the author is unable to dissect the accounting records to his own satisfaction because they are vague or out of alignment (or simply nonexistent)—that point forward to one of his most evocative suggestions at the end. Namely, that despite the successful financing of wars like this one it was the very lack of a centralized all-encompassing accounting system that made the terrific corruption of the later White Lotus campaign possible. “[I]n spite of all seeming