

明代內庫的皇室財政專屬化演變^{*}

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本文以實證方法對明代內庫的財政制度演變進行長時段考察，指出：從明初到明末，明代內庫的財政制度發生了巨大變化，呈現出明顯的向皇室財政專屬化演變的趨勢。明初內庫同時負責國家公共財政收支與皇室財政收支，且前者在內庫財政中占據重要地位。其後，皇室財政在內庫財政收支中所占份額逐步增大，至嘉靖末、隆慶初，內庫中內承運庫歲入百萬餘兩的金花銀演變成主供御用的款項。萬曆末期以後，內庫中的「內府十庫」所儲各類實物亦從明初主要供應國家公共財政開支的情況，演變成以供應皇室所需為主。此後，歷經熹宗、崇禎皇帝的反覆重申，內庫財政的皇室專屬化特徵一直持續至明亡。導致明代內庫向皇室財政專屬化演變的首要原因，是明政府中央財政收入的不斷大幅縮減。此外，明代中央財政收入在皇室與戶部、工部等國家公共部門間的重新分配，以及明代中央各部門庫藏系統的專業化和完善化，也是導致內庫這一演變的重要原因。

關鍵詞：內庫 明代 戶部 國家財政 皇室財政

^{*} 本文係中國國家社科基金西部項目「太倉庫與明代財政制度演變研究」（項目批准號：12XZS010）及貴州財經大學引進人才科研啟動項目階段性成果。

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The Transformation of the Ming Dynasty Neiku into the Imperial Household Exchequer

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This article focuses on the development of the financial system of the exchequer of the imperial household, or *Neiku*, during the Ming dynasty, arguing that the Neiku financial system underwent significant transformation, tending to becoming a special reserve for the imperial household. In the early period of the Ming Dynasty into the early fifteenth century, Neiku was a revenue source for both the government's public spending and that of the imperial household, while the former played a more important role. Over time the share of revenue that the Neiku allocated for the imperial household consistently increased, and from the mid-sixteenth century onward, revenue that totaled more than one million taels annually was mainly reserved for the emperor. In the early seventeenth century, Neiku's revenues, which were collected in kind, evolved mainly to cover the expenditures of the imperial household. Thus Neiku as a whole evolved from a revenue source for both public and imperial household expenditures to a source mainly serving the financial needs of the imperial household. This remained the case during the last imperial reigns until the fall of the Ming. The major reason for this evolution was the continuing decrease of the financial revenues of the central government. The second reason lay in the reallocation of revenues, on the central government level, among the imperial household, the Ministry of Revenue, and the Ministry of Works. Another reason was the professionalism and consummation of various ministries' treasury management system.

Keywords: Neiku (exchequer for imperial household), Ming Dynasty, Ministry of Revenue, public finance, imperial household finance