

清代巡台御史的養廉銀及其相關問題*

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清代的監察制度，大體上沿襲明制，但亦有所不同，如實施「台省合一」，由都察院領導監察御史及給事中。自清雍正時期，清代的外官始正式支領養廉銀；至於京官僅有俸銀，但是出任巡按或巡察官員的監察御史及給事中，亦可支領養廉銀，有關此一問題，在相關的論作中，並未有討論。

清康熙六十一年（一七二二）始派「滿漢監察御史巡察台灣，（簡稱巡台御史），至乾隆五十三年（一七八七）明令廢止，共派了四十七位巡台御史。巡台御史支領養廉銀的時間，應始於雍正七年（一七二九）八月上、中旬之際，初定每人各八百兩；九年，則調整為每人每年各一千二百兩，乾隆十七年（一七五二），御史巡台之法改為三年一次命往，事竣即回，不必留駐候代，其支領之養廉銀則為一次各一千六百兩。本文旨在探討巡台御史之養廉銀支領的時間，數額的調整，並與其它地方之巡察官員的養廉銀做一比較；此外，與養廉銀有密切關係之巡台御史的辦公費用及京官支領雙俸銀等諸問題均予以探討。

清代為治理台灣，在制度的安排上，有其因地制宜的特殊性，如台灣文官的任用方法及派遣巡台御史者皆有其異於內地者。本文從巡台御史的養廉銀及其相關問題的探討，相信對於清代的養廉銀制度應可增加深入之瞭解，即於清代前期台灣地方行政的興革演變的認識，亦可有相當的裨助。

- 一、前言
- 二、養廉銀的支領
- 三、養廉銀的增加
- 四、養廉銀的減少
- 五、養廉銀的支領方式
- 六、辦公費用的支出問題
- 七、雙俸銀的支領問題
- 八、結論

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The Substantial Supplementary Salary of the Censor in Taiwan under the Ch'ing Dynasty

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Abstract

The purpose of this paper is to examine the problems of the Substantial Supplementary Salary (Yan-lien Yin, money to nourish honesty) of the Taiwan's Censor, and the administrative expenses (Kung-fei) and double salary (En-feng).

The paper has drawn the following important conclusions:

1. The Substantial Supplementary Salary of Taiwan's Censor was established in the seventh year of the Yung-cheng (A.D.1729). He had 800 taels each year. It was increased to 1200 taels in two years later. In the twenty-first year of the Ch'ien-lung (A.D.1751). The Supplementary salary was decreased to 1600 taels. The Central government stop sending Censor to Taiwan in the fifty-third year of the Ch'ien-lung (A.D.1787).
2. There was corruption on account of some magistrates had to pay fees to the Censor's yamen in Taiwan. Seven Censors were punished.
3. From the first year of Ch'ien-lung (A.D.1736), a Civil official of the Central government was given a double salary (En-feng). When he was sent out to the local government, he had only a nominal salary because he received a substantial supplementary salary. Two Taiwan's Censors had received double salary and substantial supplementary salary, so they were committed and punished.