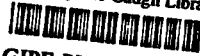


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MY FATHER

SHU LING LI

WHO HAS SACRIFICED SO MUCH FOR THE

EDUCATION OF HIS SON

THIS BOOK IS

AFFECTIONATELY DEDICATED

## PREFACE

INFLUENCED by the wave of political democracy of the Occident, China is now in the throes of agitation for provincial and local self-government, which is virtually unattainable without separation of the sources of revenue between the Central and the Provincial Governments on the one hand and between the Provincial and the Local Governments on the other. This monograph is the author's humble attempt to solve this urgent politico-fiscal problem which has been absorbing the attention of his conscientious compatriots during the last decade or two.

The monograph is divided into seven chapters. Chapter I deals with the general organization of the different grades of government in China with special emphasis on fiscal administration. Chapter II reviews the past and the present financial relations between the various units of the Chinese polity. Chapter III deals with the attempts at the separation of the local finances from the national finances. Chapter IV reviews cursorily the systems of national and local finance in England, Germany, Japan, and the United States, with a view of adopting the excellencies, and avoiding the demerits, of each. Chapters V and VI constitute the author's views as to what ought to be some fundamental recommendations for the politico-fiscal readjustments between the Central, the Provincial and the Local Governments in China. The last chapter deals with the fiscal relations between the Central Government and the leased territories and the foreign settlements, showing the financial bondage imposed on China by the various treaties.

The author hereby gratefully acknowledges his deep indebtedness to the various authors from whose works he has constantly drawn information and specially to Mr. S. Y. Chia, the chief Financial Advisor to the Chinese Delegation at the Washington Conference, whose work on the Financial History of the Republic is now the standard reference book on Chinese public finance in that language; to Professor Arthur E. Suffern, formerly of Beloit College, who first interested him in the study of Economics in general and that of Public Finance in particular; to Mrs. Arthur E. Suffern and Professor and Mrs. J. F. Crawford, also of Beloit College, who were kind enough to improve the literary quality of this monograph; to Professor Jacob Viner of the University of Chicago who first suggested the topic for the author's Master's dissertation in that institution; and above all, to Professor Edwin R. A. Seligman, McVickar Professor of Political Economy in Columbia University, under whose constant guidance, encouragement, inspiration, and sound teaching, this monograph has been able to attain its present form and scientific quality.

The author also wishes to express his further gratitude to Professor Seligman for proof-reading.

CHUAN SHIH LI

COLUMBIA UNIVERSITY, MAY, 1922.

# CONTENTS

PAGE

## CHAPTER I

### THE GENERAL ORGANIZATION OF THE CENTRAL, THE PROVINCIAL AND THE LOCAL GOVERNMENTS IN CHINA BEFORE AND AFTER 1912, WITH SPECIAL EMPHASIS ON THEIR FISCAL FEATURES

<b>A. Before 1912:</b>	
<b>1. General Organization of the Central Government;</b>	
<b>a. Before Reorganization:</b>	
1. The emperor.....	16
2. The Grand Council of State (5 members) .....	16
3. The Grand Secretariat (4 members).....	17
4. The six boards .....	17
5. The Board of Revenue:	
a. Two Presidents and Four Vice-Presidents .....	18
b. The fourteen departments .....	18
c. Other offices and bureaus .....	21
d. Summary .....	22
6. Other organs—censorate .....	22
<b>b. After reorganization:</b>	
1. Effects of foreign contact, 1842, 1860, 1895, 1900 .....	23
2. Reorganization of 1906:	
a. Other boards .....	24
b. The Board of Finance (10 bureaus and 8 offices and the Commission of Customs Control) .....	25
3. Reorganization of 1911—cabinet .....	28
4. Conclusion .....	29
<b>2. General Organization of the Provincial and the Local Governments:</b>	
a. Governor-General and Governor (10 bureaus) .....	31
b. Six departments .....	31
c. Provincial Treasurer or Civil Commissioner (functions) .....	32
d. Grain Commissioner .....	33
e. Minor civil divisions:	
1. The circuit .....	33
2. The prefecture .....	34
3. The independent departments, etc. ....	35

	PAGE
4. The district—most important political unit .....	36
5. Subdivisions of district (Sze, Hsiang, and village).....	36
f. Conclusion .....	38
<b>B. After 1912:</b>	
<b>1. General Organization of the Central Government:</b>	
a. Cabinet system—ministerial responsibility .....	38
b. The Ministry of Finance:	
1. Powers of the Minister of Finance.....	39
2. The five bureaus .....	40
<b>2. General Organization of the Provincial and the Local Governments:</b>	
a. Dual chief executive—military and civil—functions .....	42
b. Organization of Civil Governor's office (5 bureaus) .....	42
c. Three independent commissioners responsible to the Central Government—Commissioner of Finance .....	43
d. Tao-yun (three bureaus).....	43
e. District magistrate (three bureaus), functions.....	44

## CHAPTER II

THE PAST AND PRESENT FISCAL RELATIONS BETWEEN THE CENTRAL,  
THE PROVINCIAL AND THE LOCAL GOVERNMENTS

<b>A. The Past Fiscal Relations:</b>	
<b>1. The provincial tributes in kind .....</b>	<b>46</b>
<b>2. The provincial contributions in cash:</b>	
a. To the Court of Imperial Household .....	48
b. To the Board of War .....	48
c. To the Board of Revenue .....	49
d. To defray central administrative expenses of different boards, courts, offices, bureaus, etc.....	50
e. To meet indemnity payments.....	50
f. To meet foreign debt charges .....	51
<b>3. Inter-provincial aids under the command of the emperor .....</b>	<b>51</b>
<b>4. Summary and criticism. ....</b>	<b>55</b>
<b>B. The Recent Fiscal Relations:</b>	
<b>1. Remnants of the old system .....</b>	<b>60</b>
<b>2. Minor changes effected—centralization .....</b>	<b>64</b>
<b>3. The Experimental Local Self-Government Act .....</b>	<b>65</b>
<b>4. Absence of municipal indebtedness .....</b>	<b>66</b>
<b>5. Central control over provincial loans:</b>	
a. Over domestic loans—nil .....	67
b. Over foreign loans:	
1. Political ground for control .....	67
2. Fiscal ground for control .....	67
3. Administrative ground for control.....	68

## CHAPTER III

PAGE

## ATTEMPTS TO SEPARATE LOCAL FINANCE FROM NATIONAL FINANCE

<b>A. Attempts before 1912:</b>	
1. Financial reforms in the program for a nine-years preparation for the adoption of a constitution.....	70
2. Establishment of the Committee for the Reorganization of the Finances of the Empire—12 subcommittees—reports—opinions on separation of revenue .....	70
3. The budget of 1910—separation of local and central expenses.....	72
<b>B. Attempts after 1912:</b>	
1. The proposal of Mr. T. C. Cheng to separate local finance from national finance.....	72
2. Appointment of a Special Committee of Investigation to consider Mr. Cheng's proposal—its recommendations .....	73
3. Attempts to carry out the committee recommendations.....	74
4. Revenue Separation Bill of 1913—provisions .....	75
5. Revenue Separation Bill of 1913—execution .....	79
6. Tentative separation of expenditures in 1913 .....	80
7. Why attempts have failed .....	82
8. Movement for federation of self-governing provinces:	
a. Adoption and proclamation of two provincial constitutions ....	85
b. Constitutional movement in other provinces .....	88
c. Local self-government in Kuangtung—budget of Canton.....	88
9. Conclusion .....	91

## CHAPTER IV

## THE SYSTEMS OF NATIONAL AND LOCAL FINANCE OF THE LEADING COUNTRIES AND WHAT CAN CHINA LEARN FROM THEM

<b>A. Central and Local Finance in France:</b>	
1. Administrative bureaucracy .....	92
2. Both administrative and legislative control of local finances.....	95
3. Systems of additional centimes .....	96
4. Departmental and communal sources of revenue .....	97
5. National court of accounts—auditing of local accounts.....	100
6. Caisse d'Amortissement et des dépôts et Consignations.....	101
7. Control of local indebtedness.....	102
<b>B. Central and Local Finance in Japan:</b>	
1. Administrative bureaucracy.....	103
2. Additional rates on national taxes.....	105
3. Local taxes .....	105
4. Central subventions and local contributions.....	106
5. Legal limit on additional rates .....	107
6. Central control of local indebtedness .....	107

	PAGE
<b>C. Central and Local Finance in Germany :</b>	
1. Administrative bureaucracy .....	107
2. Old system of separation of revenue:	
a. Imperial revenue (matricular contributions and assignments)...	108
b. Prussia—local administration.....	109
c. Prussia—separation of revenue .....	112
d. Prussia—subvention for roads .....	112
e. Prussia—control of local indebtedness .....	112
f. Prussia—audit of local accounts .....	113
3. New system of unification of revenue (since 1919) .....	114
<b>D. American National and Local Finance :</b>	
1. Federation and local self-government .....	117
2. Separation of revenue between nation and states .....	117
3. Introduction of federal grants-in-aid .....	119
4. Partial separation of revenue between state and localities.....	122
<b>E. English National and Local Finance :</b>	
1. Local self-government .....	124
2. Grants-in-aid to secure central control of local finances and other matters .....	126
3. Practically no separation of revenue between nation and localities ..	127
4. Central audit of local accounts .....	128
5. Central control of local indebtedness .....	129
<b>F. Conclusion—What can China learn from each of the above five systems of national and local finance?.....</b>	<b>129</b>

## CHAPTER V

### SOME FUNDAMENTAL RECOMMENDATIONS FOR THE POLITICAL READJUSTMENT BETWEEN THE CENTRAL, THE PROVINCIAL AND THE LOCAL GOVERNMENTS

<b>A. Granting of Provincial and Local Self-Government in the National Constitution;</b>	
1. Federation of provinces—desirability and possibility, arguments for and against.....	134
2. Provincial and local self-government is desirable and should be the goal of the political life of any nation or people (six reasons) ....	135
3. Provincial and local self-government is the only alternative for China's political reorganization—nation too extended—devolution tendency in England and France. ....	138
4. Village self-government should be extended as a means of political education. ....	142
5. Provincial and local politics should be made attractive in order to avoid the crowding of the cream of the nation in Peking or elsewhere .....	142

	PAGE
6. Political division of labor should be observed .....	143
B. The unit of the local governing-bodies should be three-fold only .....	144
C. Provinces to formulate their own constitutions, to charter cities, and to enact general local government acts .....	144
D. Provincial Government Board and Local Government Board as advisory organs .....	145
E. Popular election of important political officers and rigid civil service laws for provinces and localities .....	146
F. Theory and practice. ....	147

## CHAPTER VI

SOME FUNDAMENTAL RECOMMENDATIONS FOR THE FISCAL READJUSTMENT BETWEEN THE CENTRAL, THE PROVINCIAL AND THE LOCAL GOVERNMENTS

A. Separation of revenue is necessary for the efficient working of the provincial and the local self-government.....	150
B. Complete separation of sources of revenue between the Central and the Provincial Governments:	
1. All indirect taxes, national in scope and character, should be national taxes. ....	151
2. Business taxes and other direct taxes to be provincial .....	152
3. Administration of income and inheritance taxes by the Central Government .....	153
4. Land tax should be a provincial and local tax:	
a. Self-governing provinces and localities need it wholly .....	156
b. It is more suited to be a local tax .....	157
c. Provincial and local governments are more competent in administering the tax, because of familiarity with the local conditions. ....	158
5. Title-deeds tax to be provincial .....	158
6. Recapitulation .....	158
C. Partial separation of sources of revenue between the Provincial and the Local Governments:	
1. Exclusive local taxes and other exclusive sources of local revenue... ..	160
2. Exclusive provincial taxes and other exclusive sources of provincial revenue .....	160
3. The land, the income, and the inheritance taxes to be held in common. ....	161
4. Grants-in-aid.	
a. National—two reasons for its adoption in China.....	162
b. Provincial—same reasons .....	163
c. Basis for determining the amount of grants-in-aid .....	163
d. General principles to govern grants-in-aid .....	164



	PAGE
D. Constitutional, legislative, and semi-administrative controls of provincial and local finances :	
1. Control of provincial finances by national constitution .....	165
2. Control of local finances by provincial constitution. ....	166
3. Board of Provincial Finances.....	166
4. Board of Local Finances.....	167
5. Control of local finances by provincial legislatures.....	168
E. Theory and practice (four obstacles) .....	170

## CHAPTER VII

## FISCAL RELATIONS BETWEEN THE LEASED TERRITORIES, THE FOREIGN SETTLEMENTS AND THE CENTRAL GOVERNMENT

A. The leased territories :	
1. A brief history .....	172
2. Their fiscal relations with the Central Government at Peking—China receives no rent and has no power of taxation therein .....	173
B. The "Concessions" or "Settlements" :	
1. Their significance.....	173
2. China has no right of taxation or of tariff fixing therein.....	174
3. The protest of the Treaty Powers against the stamp tax on the bills of lading, etc., in 1914 .....	174
C. China's attempt to resume full sovereignty; the result of the Washington Conference, 1921-1922.....	175
APPENDICES .....	177
BIBLIOGRAPHY .....	182

## APPENDICES

### APPENDIX I

MATRICULAR CONTRIBUTIONS AND CENTRAL SUBSIDIES OF THE PROVINCIAL  
AND TERRITORIAL GOVERNMENTS OF THE CHINESE EMPIRE AS SHOWN  
IN THE BUDGET OF 1911 (THE LAST YEAR OF THE T'ING DYNASTY)

<i>Provinces or Territories</i>	<i>Total Revenues</i>	<i>Total Expenditures</i>	<i>Matricular Contributions</i>	<i>Central Subsidies</i>
Anhui .....	\$7,811,948	\$3,185,666	\$4,626,282	
Chekiang .....	18,249,754	7,768,755	10,480,999	
Chihli .....	24,998,539	10,641,272	14,357,267	
Fengtien .....	17,265,018	13,502,262	3,762,756	
Fukien .....	11,533,419	6,312,803	5,220,616	
Heilungkiang ....	5,798,618	4,607,039	1,191,579	
Honan .....	12,042,370	6,011,721	6,030,649	
Hunan .....	10,480,526	4,708,967	5,771,559	
Hupei .....	20,242,711	9,231,684	11,011,027	
Kangsu .....	2,740,796	3,128,147		\$387,351
Kiangsi .....	11,550,133	5,264,842	6,285,291	
Kiangsu .....	63,315,514	22,141,573	41,173,941	
Kirin .....	12,138,652	8,926,834	3,211,818	
Kuangsi .....	6,570,776	4,805,098	1,765,678	
Kuangtung .....	35,530,696	13,782,713	21,747,983	
Kweichow .....	1,681,209	2,542,694		861,485
Shansi .....	10,319,219	2,972,151	7,349,068	
Shantung .....	17,137,250	6,297,861	10,837,389	
Shensi .....	6,928,624	3,968,357	2,960,267	
Sinkiang .....	1,583,967	3,369,989		1,786,922
Szechuan .....	30,047,575	13,229,496	16,818,079	
Yunnan .....	5,570,202	7,747,176		2,176,973
Altai .....	2,454	223,748		136,625
Chahar .....	155,926	601,255		445,329
Chuanpian .....	111,750	1,104,538		992,788
Cobdo .....	5,040	49,270		44,230
Ili .....	145,585	1,459,579		1,313,994
Jehol .....	911,010	1,451,712		540,712
Kweihua .....	222,839	36,291	186,548	
Metropolitan				
District .....	213,675	98,030	115,645	
Suiyuan .....	15,073	410,547		395,474
Tarbagatai .....	1,497	138,122		136,625
Tibet .....		1,739,383		1,739,383
Uliassutai .....	6,352	81,275		74,923
Urga .....	612,930	823,171		210,241
Total .....	\$335,940,748	\$172,366,021	\$174,902,441	\$11,327,714
Balance for the Central Government ....			\$163,574,727	

(Adapted from S. Y. Chia, *The Financial History of the Republic*,  
vol. i, pp. 47-8.)

## APPENDIX II

MATRICULAR CONTRIBUTIONS AND CENTRAL SUBSIDIES OF THE PROVINCIAL  
AND TERRITORIAL GOVERNMENTS OF THE REPUBLIC OF CHINA AS  
SHOWN IN THE SECOND YEAR BUDGET OF THE REPUBLIC (1913)

<i>Provinces or Territories</i>	<i>Total Revenues</i>	<i>Total Expenditures</i>	<i>Matricular Contributions</i>	<i>Central Subsidies</i>
Anhui .....	\$6,069,078	\$4,602,182	\$1,466,896	
Chekiang .....	13,315,873	7,552,382	5,763,491	
Chihli .....	10,391,781	9,830,067	561,714	
Fengtien .....	14,160,984	7,493,901	6,667,083	
Fukien .....	5,593,715	4,351,559	1,242,156	
Heilungkiang ....	3,867,608	3,991,494		\$123,886
Honan .....	10,093,902	7,339,549	2,754,353	
Hunan .....	7,175,406	5,364,302	1,811,104	
Hupei .....	7,817,585	11,170,498		3,352,913
Kangsu .....	4,224,666	2,942,149	1,282,517	
Kiangsi .....	7,991,724	5,549,546	2,442,178	
Kiangsu .....	15,279,112	13,340,842	1,938,270	
Kirin .....	6,105,285	4,810,436	1,294,849	
Kuangsi .....	3,215,077	6,515,101		3,300,024
Kuangtung .....	15,592,301	18,075,425		2,483,124
Kweichow .....	1,550,760	3,035,656		1,484,896
Shansi .....	6,427,928	6,721,369		293,441
Shantung .....	11,247,902	8,806,304	2,441,598	
Shensi .....	5,084,607	4,927,032	157,575	
Sinkiang .....	1,645,920	6,815,704		5,169,784
Szechuan .....	14,386,248	11,822,969	2,563,279	
Yunnan .....	2,951,992	8,210,796		5,258,804
Altai .....		507,926		507,926
Chahar .....	82,889	583,685		500,796
Chuanpian .....		3,661,156		3,661,156
Ili .....	31,467		31,467	
Jehol .....	2,340,818	3,579,384		1,238,466
Metropolitan				
District .....	138,173	307,673		169,500
Siningchinghai ...		23,548		23,548
Suiyuan .....		1,131,846		1,131,846
Tarbagatai .....		40,542		40,542
Tibet .....		396,750		396,750
Uliassutai .....		205		205
Total .....	\$176,782,801	\$173,501,978	\$32,418,530	\$29,137,707

(Adapted from S. Y. Chia, *op. cit.*, vol. i, pp. 84-7.)

## APPENDIX III

MATRICULAR CONTRIBUTIONS AND CENTRAL SUBSIDIES OF THE PROVINCIAL  
AND TERRITORIAL GOVERNMENTS OF THE REPUBLIC OF CHINA AS  
SHOWN IN THE THIRD YEAR BUDGET OF THE REPUBLIC (1914)

<i>Provinces or Territories</i>	<i>Total Revenues</i>	<i>Total Expenditures</i>	<i>Matricular Contributions</i>	<i>Central Subsidies</i>
Anhui .....	\$5,697,254	\$6,322,731		\$625,477
Chekiang .....	14,104,692	6,486,859	\$7,617,833	
Chihli .....	7,896,459	7,868,687	27,772	
Fengtien .....	11,795,734	9,738,134	2,057,600	
Fukien .....	5,366,469	3,674,467	1,694,002	
Heilungkiang ....	4,485,291	4,551,223		65,932
Honan .....	9,001,337	7,582,736	1,418,601	
Hunan .....	7,516,027	5,355,568	2,160,459	
Hupei .....	8,648,669	8,504,455	144,214	
Kangsu .....	2,377,683	3,103,477		725,794
Kiangsi .....	7,685,934	5,462,282	2,223,652	
Kiangsu .....	13,897,452	9,680,154	4,217,298	
Kirin .....	4,081,152	5,084,783		1,003,631
Kuangsi .....	2,585,448	5,896,100		3,310,652
Kuangtung .....	14,781,779	10,663,552	4,118,227	
Kweichow .....	1,376,925	2,514,882		1,137,957
Shansi .....	5,606,359	5,339,596	266,763	
Shantung .....	10,037,382	7,584,879	2,452,503	
Shensi .....	4,469,737	5,112,449		642,712
Sinkiang .....	1,572,948	4,729,870		3,156,922
Szechuan .....	10,323,490	8,985,401	1,338,089	
Yunnan .....	2,013,509	5,007,993		2,994,484
Altai .....	1,669	380,638		378,969
Chahar .....	93,455	464,639		341,184
Chuampian .....	193,495	1,915,053		1,721,558
Jehol .....	869,007	1,727,330		858,323
Metropolitan				
District .....	763,303	836,975		73,672
Suiyuan .....	253,009	869,264		616,255
Tarbargatai .....		218,526		218,526
Tibet .....		402,200		402,200
<b>Total .....</b>	<b>\$157,497,668</b>	<b>\$146,064,903</b>	<b>\$29,737,013</b>	<b>\$18,304,248</b>

(Adapted from S. Y. Chia, *op. cit.*, vol. i, pp. 92-5.)

## APPENDIX IV

MATRICULAR CONTRIBUTIONS AND CENTRAL SUBSIDIES OF THE PROVINCIAL  
AND TERRITORIAL GOVERNMENTS OF THE REPUBLIC OF CHINA AS  
SHOWN IN THE FIFTH YEAR BUDGET OF THE REPUBLIC (1916)

<i>Provinces or Territories</i>	<i>Total Revenues</i>	<i>Total Expenditures</i>	<i>Matricular Contributions</i>	<i>Central Subsidies</i>
Anhui .....	\$7,592,467	\$6,725,565	\$866,902	
Chekiang .....	13,972,845	8,466,649	5,506,196	
Chihli .....	11,208,377	9,868,693	1,339,684	
Fengtien .....	12,858,818	9,552,065	3,306,753	
Fukien .....	6,475,327	4,490,797	1,984,530	
Heilungkiang ....	4,815,215	5,325,224		\$510,009
Honan .....	10,796,061	9,304,468	1,491,593	
Hunan .....	7,430,435	6,177,726	1,252,709	
Hupeh .....	11,331,683	9,438,960	1,892,723	
Kangsu .....	3,817,895	3,439,345	378,550	
Kiangsi .....	9,609,110	5,403,811	4,205,299	
Kiangsu .....	17,752,536	12,378,605	5,373,931	
Kirin .....	5,818,582	5,274,064	544,518	
Kuangsi .....	4,221,773	5,597,221		1,375,448
Kuangtung .....	21,440,780	14,045,374	7,395,406	
Kweichow .....	1,590,983	2,850,637		1,259,654
Shansi .....	7,410,338	5,476,485	1,933,853	
Shantung .....	11,524,815	9,253,989	2,270,826	
Shensi .....	7,833,390	5,942,747	1,890,643	
Sinkiang .....	3,307,635	4,730,279		1,422,644
Szechuan .....	11,551,052	10,876,297	674,755	
Yunnan .....	2,903,155	6,086,363		3,183,208
Altai .....		387,298		387,298
Chahar .....	610,305	687,208		76,903
Chuanpian .....	525,695	2,063,881		1,538,186
Cobdo .....		65,132		65,132
Jehol .....	936,722	1,669,456		732,734
Kiachta .....		62,972		62,972
Metropolitan				
District .....	858,313	1,000,287		141,974
Suiyuan .....	458,812	1,033,373		574,561
Tarbagatai .....		229,477		229,477
Tibet .....		401,000		401,000
Uliassutai .....		68,972		68,972
Urga .....		194,416		194,416
Total .....	\$198,653,119	\$167,568,836	\$42,308,871	\$12,224,588

(Adapted from S. Y. Chia, *op. cit.*, vol. i, pp. 101-3.)

## APPENDIX V

SUMMARY OF THE PROVINCIAL AND TERRITORIAL SELF-GOVERNMENT  
BUDGETS FOR THE SECOND AND THIRD YEAR OF THE REPUBLIC  
OF CHINA (1913 AND 1914)

Provinces or Territories	1913		1914	
	Revenues	Expenditures	Revenues	Expenditures
Anhui .....	\$1,246,933	\$2,253,815	\$1,239,864	\$872,100
Chekiang .....	2,058,452	2,339,805	1,936,911	1,959,394
Chihli .....	1,092,150	5,546,938	3,864,651	2,154,119
Fengtien .....			5,271,459	4,224,306
Fukien .....	891,203	1,193,519	891,621	826,940
Heilungkiang .....	1,403,311	1,504,356	223,509	254,269
Honan .....	3,292,090	7,396,738	2,308,250	1,242,958
Hunan .....	248,493	1,131,360	847,796	1,424,519
Hupei .....	2,115,677	2,959,048	777,670	1,915,275
Kangsu .....	808,122	1,691,000	679,395	453,786
Kiangsi .....	1,547,288	3,008,038	1,708,339	1,708,339
Kiangsu .....	4,155,739	8,529,778	3,125,246	3,125,246
Kirin .....		2,270,332	2,971,285	407,709
Kuangsi .....	1,017,251	830,899	141,029	87,934
Kuangtung .....	3,580,625		4,617,827	2,642,435
Kweichow .....	610,159	579,199	153,554	394,852
Shansi .....	2,401,241	3,511,632	1,492,774	2,336,064
Shantung .....	1,261,508	1,403,172	1,778,675	1,778,675
Shensi .....	1,544,559	4,433,024	691,176	384,279
Sinkiang .....	1,004,325	259,428	1,057,582	181,524
Szechuan .....	6,306,379	6,306,379	1,077,397	1,077,397
Yunnan .....	1,736,215	1,778,154	1,643,322	2,868,411
Chahar .....	70,457	53,923		
Jehol .....	260,047	339,326		
Metropolitan District .....	16,530			
Total .....	\$38,668,745	\$59,319,863	\$38,499,332	\$32,320,531

(The above budgets were authorized by the respective provincial assemblies and a duplicate copy was sent to the Ministry of Finance for reference.)

NOTE.—The total revenues and expenditures of all the provinces and territories for 1916 as shown in the self-government budgets of that year were \$27,376,516 and \$18,830,996 respectively. There were no provincial and territorial self-government budgets in 1915. Owing to the unsettled political condition of the Republic, the more recent data are also not available.

(Adapted from S. Y. Chia, *op. cit.*, vol. i, pp. 128-133.)

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## CONTENTS

---

	PAGE
1. THE ECONOMIC HISTORY OF CHINA: A STUDY OF SOIL EXHAUSTION— <i>Mabel Peng-hua Lee, Ph.D.</i> . . . . .	1
2. CENTRAL AND LOCAL FINANCE IN CHINA— <i>Chuan Shih Li,</i> <i>Ph.D.</i> . . . . .	463

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