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Local Fiscal Budgeting under the Nanjing Nationalist Government:  
A Case Study

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This article analyzes the case of the 1935 budgetary request submitted to the central government by Jiangxi Province, in order to examine whether the conventional wisdom of the research to date that the Nanjing National Government's budgeting system was institutionalized by the formation in April 1931 of the Directorate General of Budget, Accounting and Statistics (hereafter DGBAS) by the Legislature, under the leadership of Hu Han-min, applied not only to the national but also the local budgeting process.

After the rules for the DGBAS budgeting system were instituted in November 1931, the Department took over the task of preparing budgetary documents from the Ministry of Finance. However, at the Second National Fiscal Conference, the Ministry of the Interior argued that central government agencies not being allowed to deliberate and comment on local fiscal affairs was inconsistent with the whole administrative chain of command and impaired its efficiency, resulting in the decision to have provinces and special municipalities submit budgetary requests not only to the DGBAS but also to the Executive Branch and the Ministry of Finance, after which the Executive

Branch would submit the findings of their deliberations to DGBAS. This new protocol, which was implemented in August 1934, strengthened the authority of the Executive Branch and the Ministry of Finance in the formulation of local fiscal budgets.

In the case of the 1935 budget estimate submitted by Jiangxi Province, the field headquarters of the Military Affairs Commission, DGBAS, and the Executive Branch all deliberated on the figures and collectively made adjustments. The reason why the Military Affairs Commission became involved was probably that Jiangxi Province had been designated as an Army “Suppression of Banditry” (*jiaofei* 剿匪) Area to fight CCP insurgents. The Executive Branch held its deliberations on 16 August 1935, almost five months later than the deadline set in the budget rules, and about a month and a half after the beginning of the fiscal year 1935. During those proceedings, the topics of tax revenue adjustments and the cessation of the tax for mop-up operations in *jiaofei* Areas were discussed in the light of the reestablishment of CCP held territory, but no decision could be reached by the end of the fiscal year.

The author concludes that the central government’s tenuous control over provincial budgeting was not unique to Jiangxi Province, due to the fact that as of 1935 DGBAS had not yet established its new budgeting regime at the local level, in particular, and the central government’s lack of understanding regarding local fiscal affairs, in general.

## Changes in Grassroots Regime and Mass Organization in Shenyang (1948–1954)

SUI Yi

Shenyang was the first large-scale industrial city to be taken over by the Chinese Communist Party. The process of exploration and adjustment in the city’s grassroots regime and mass organization went through four stages be-

tween the years 1948 and 1954. Initially, the old organizations and their personnel were kept in place to manage grassroots society and expand the influence of democratic government. Then, the *baojia* 保甲 system was abolished and neighborhood offices and residents' organizations were established. This was followed by the exploration of a form of urban governance different from rural forms, in which the administrative organization was simplified and political power was concentrated at the municipal level.

Since such a move away from grassroots regime led to confusion in social governance, in addition, due to the outbreak of the Korean War, district governance was restored and neighborhood organizations rebuilt. Through such political movements as the "Three-Antis" and the "Five-Antis" Campaigns promoting an accelerated move towards socialism, the CCP also stepped up its domination of grassroots society, which resulted in the establishment of a socialist neighborhood/resident system.

Such changes in grassroots regime and mass organization in Shenyang were not only attempting to adopt urban characteristics and meet the needs of its grassroots society, but also reflecting the constraints imposed by such domestic and international factors as the CCP's concept of nation-building, the Korean War and China's transition to socialism.

Tibetan(*dbu med* Script)-Naxi(Dongba Script) Bilingual Document:  
Memorandum of a Land Contract in Baidi Bowan Village in the Sanba Naxi  
Township of the Diqing Tibetan Autonomous Prefecture, Yunnan Province

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This article examines a memorandum of a land contract concluded in Baidi Bowan Village and discovered in the Sanba Naxi township, Diqing Tibetan Autonomous Prefecture, Yunnan Province. The document was written in both Tibetan (*dbu med* script) and Naxi (Dongba script). Documents on the

premodern socioeconomic life among the Tibetan and Naxi peoples are rare, but those written in both scripts are even rarer.

The author begins by translating and annotating the Tibetan and Dongba script content in Japanese, then compares the two scripts for differences in content and analyzes the document's form and format in comparison with other source materials. Finally, the author examines the possible factors that led to the writing of the document in terms of social conditions and historical background.

The fact that Dongba priests and Tibetan Buddhist lamas were deeply involved as witnesses in the creation of the document indicates the prestigious social influence they wielded in the region at the time. Although no major divergence in the content of the two scripts can be found as to purpose, there are differences in their methods of expression, in the detail of description, in personal and place names, seals, and the number of people referred to. The analysis also reveals several aspects of reality in grassroots society, showing contact between the two ethnic groups on a daily basis.

In terms of the document's form and format, the Tibetan script is almost identical to that of other Tibetan cultures; but the Dongba script may have been influenced by Tibetan language documentation.

The author concludes that the collection and analysis of such documents relating to conditions at the grassroots level will enable us to uncover heretofore obscure aspects of premodern socioeconomic life among the Tibet and the Naxi peoples.