

Chinese Federalism and Local Self-Government, 1898–1947: Constitutional Genealogy, Zhejiang County Evidence, and a U.S.–ROC Comparison

Free China Movement

v2.0 | 21 October 2026

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Editorial review record: independently reviewed by Editorial, 21 October 2026. Verdict: PASS (after revision).

Companion editions: Chinese edition: [中国联邦主义与地方自治史料研究（简体中文版）](#); companion papers: [Unfinished Local Self-Government, 1909–1947](#), [Provincial Assemblies, 1909–1925](#), [Provincial Constitutional Preparation](#) (in Chinese); research hubs: [Chinese Federalism History](#), [Chinese Federalism Papers](#)

Scope and position: This is a self-contained, source-critical history of Chinese federalism and local self-government. The genealogy reads the 1909 local-government regulations, the 1912 Provisional Constitution, the provincial-constitution and county/equalization alternatives of 1921–24, the 1931 Tutelage Provisional Constitution, the 1936 May Fifth Draft, and the negotiations of 1946–47 against one another. The empirical core is Zhejiang, 1921–47. Primary coverage of 1898–1908, 1913–19, and 1937–45 remains uneven; this is not a complete general history of 1898–1947. The earlier 82-page master is unrecovered, and no paragraph-by-paragraph inheritance from it is claimed. All remaining unverified matters are flagged in the text and in the closing limitations section.

Abstract

This article traces provincial and county autonomy from late-Qing local-government regulations to the 1947 Constitution of the Republic of China. It compares legally assigned functions, fiscal authority, executive selection, and hierarchical supervision across the 1909 regulations, the 1921 Zhejiang provincial constitution, the 1931 Tutelage Provisional Constitution, the unadopted 1936 May Fifth Draft, and the 1947 Constitution. Constitutional commitments to self-government could coexist with central or provincial administrative command; legal design alone does not establish implementation. Zhejiang county administration, road-building records, and fiscal returns illustrate the difference between legal competence, budget provision, reported construction costs, and verified disbursement. The U.S. Federal Highway Act of 1921 provides a comparison of intergovernmental cooperation without equating American counties with federal states or Chinese counties with U.S. states. The 1933 county-road figures have been independently blind-transcribed and reconciled entry by entry against the printed subtotals and total (see the Note on the Text and Appendix 13); reported construction costs nevertheless remain distinct from county-treasury payments, and this article draws no inference from them about financial

wrongdoing or institutional success. Historical legal texts lacking facsimile verification are explicitly qualified, and textual resemblance is not treated as proof of influence. The central finding is that durable autonomy depends on the alignment of fiscal responsibility, administrative control, executive accountability, and verifiable implementation, not merely on constitutional enumeration.

关键词 / Keywords: 联省自治; 浙江省宪; 县自治; 财政联邦主义; 道路行政; 中华民国宪法 / provincial constitutionalism; Zhejiang Constitution; county autonomy; fiscal federalism; highway administration; ROC Constitution

Note on the Text

Introduction

Why did an ambitious constitutional project of local self-government fail to yield a durable allocation of provincial and county powers? Accounts centered on militarism, national unification, or traditions of centralization do not by themselves explain why county budgets remained subject to hierarchical approval, why executive accountability might point upward to provincial authorities, or why financing and implementation of roads could be split among different actors. This study does not presume that decentralization is always preferable to coordination. It asks whether legal competences were operational and subject to verifiable constraints.

Sources are evaluated by what they can establish. Original printed pages and official primary legal texts establish the language of legal rules; contemporary administrative instructions and tables establish procedures and reported categories; vouchers, acceptance records, and implementing orders would be needed to establish actual expenditure and institutional execution. Grade A refers to inspected facsimiles or official original legal texts in the project record; B to historical legal-text transcriptions not collated against originals or traceable official interpretations; C to secondary scholarship, catalog records, or provisional arithmetic (even when an article's full text has been checked, it remains secondary evidence). Data that have not been independently transcribed are identified as unresolved in the notes that follow.

Historical Bridge: The 1912 Provisional Constitution

This bridge supplies a chronological benchmark, not a substitute for a full history of late-Qing local self-government or Republican federalism. It compares the 1912 constitutional settlement with provincial and national constitutional texts of 1921, 1923, and 1947, while keeping legal prescription separate from actual implementation.

1. National sovereignty and provincial status. Articles 1–4 of the 1912 Provisional Constitution grounded the Republic and sovereignty in the Chinese people, enumerated territories, and identified national governing organs. The provinces were important territorial and representative units, but their inclusion in a territorial enumeration did not itself confer constituent-state sovereignty. A claim of federalism requires additional evidence of entrenched competences, dispute settlement, amendment rules, and fiscal autonomy.

2. Territorial representation versus fiscal autonomy. Articles 17–18 provided a territorially selected provisional legislature: five members from each province, Inner and Outer Mongolia, and Tibet, and one from Qinghai, with localities determining electoral districts and methods. Article 19 assigned national taxation, budget, and treasury-borrowing decisions to the council. Territorial representation was therefore a feature of the national legislature, not proof of constitutionally protected provincial taxation. Electoral notices, fiscal decisions, and expenditure records are needed to establish the operation of autonomy.

3. Military powers cannot be collapsed across constitutional periods. Article 32 of the 1912 text designated the provisional president commander-in-chief of the national army and navy, while articles 33–35 regulated organization, appointments, war, and treaties subject to varying legislative-consent

requirements. Zhejiang's 1921 interim competence provisions and the 1923 national constitution's provincial military restrictions belong to different legal moments. They must not be combined into a fictional simultaneous regime; nominal command is not evidence of effective control over armed forces.

4. A falsifiable longitudinal framework. From 1912 to 1947, the analysis should separately code sovereignty, territorial representation, legislative competence, fiscal payment, military command, executive accountability, and adjudication. It should not presume an inevitable movement from federalism to centralization. The 1947 ROC Constitution provided a different allocation of central, provincial, and county authority, but any direct institutional lineage from Zhejiang's 1921 design requires drafting records, successive versions, and implementation files. The 1933 road inventory can test reporting categories in one province, not explain the origins of Chinese federalism on its own.

史料等级与引证 / Source status: [A—1912 Chinese official original facsimile personally inspected] 《臨時政府公報》第三十五號，1912-03-11，原印第1–7頁（PDF zero-based pp0–6），《中華民國臨時約法》第1–4、17–19、32–35條，<https://commons.wikimedia.org/wiki/File:ROC1912-03-11臨時政府公報35.pdf> . [A—official U.S. historical diplomatic reproduction, English translation] FRUS 1914, document52, 1912-03-20 enclosure, <https://history.state.gov/historicaldocuments/frus1914/d52> . [B—later Chinese transcription, checked against the original for the specified articles only] <https://zh.wikisource.org/wiki/中華民國臨時約法> . [A—official ROC legal webpage] <https://www.president.gov.tw/Page/284/1241> . The specified 1912 clauses were visually checked against the Chinese original; no claim of full 56-article collation, administrative implementation, or automatic federal status.

The Taiping–Xinhai comparative project contributes a methodological frame that is useful here only if kept separate from constitutional-text evidence. The existence of subnational political power should not be inferred from a declaration of independence or from the appearance of an autonomy clause alone. Military command, fiscal collection and payment, administrative continuity, elite cooperation, and compliance with central orders must be coded separately. For this project, the value of that framework is not to claim that provincial political withdrawal in 1911 directly produced the provincial-constitution, equalization, or county-autonomy arrangements of 1921–47. Rather, it separates de facto reallocations of authority during dynastic collapse from later efforts to constitutionalize subnational power as legally bounded competences, procedures, and dispute-resolution rules. A historical connection may be investigated, but chronology alone cannot establish federal status or textual transmission.

证据状态说明 / Evidence status: 本节所用 1911 年制度框架来自已经发表的辛亥革命史研究（见正文引证），在本稿中仅作方法论桥梁；1911 年原始记录未为本稿独立核验，个案层面的主张未证。 / The 1911 framework used here derives from published research on the 1911 revolution (cited in the text) and serves as a methodological bridge only. The underlying 1911 primary records were not independently inspected for this study, and case-specific claims remain unverified.

Shandong's Reversal: Separating Declaration from Effective Authority

Shandong supplies a useful negative case. Provincial historical records date the Jinan independence meeting to 13 November 1911, when Governor Sun Baoqi accepted independence and was made head of the provisional government; on 24 November he announced the cancellation of independence, and the following day the provisional government was dissolved and the gubernatorial title restored. The same provincial record attributes the reversal partly to military pressure within the Fifth Division and to Yuan Shikai's side. The defensible inference is limited but important: a provincial declaration of independence did not by itself establish durable military, fiscal, or administrative control. Declaration dates therefore cannot serve as proxies for constitutional autonomy, nor can this episode establish a direct causal line to later provincial constitutionalism or the 1947 allocation of powers.

Source-locator note. No 1911 newspaper image has been obtained, but the carrier trail is now specific enough for targeted retrieval. A 2012 Dongyue Tribune study cites “Shandong Independence Chronicle”

to Qilu Gongbao, 15 November 1911, “Independence Brings Public Reassurance” to 22 November, and “Governor Sun’s Confidential Report to the Beijing Cabinet” to the 15 November issue; it also locates Sun Baoqi’s lunar 23rd-day telegram to the Qing cabinet in Modern Historical Materials, 1956 no.1. Library descriptions identify Qilu Gongbao as a prized Republican-era holding of the Shandong Provincial Library. The next verification step is therefore issue-level image retrieval, not broad discovery. Until those pages are inspected, quoted wording, motives, and exact administrative-continuity language remain below Grade A.

Search correction and alternative telegram-file route. The citation to Modern Historical Materials, 1956 no.1 corresponds to total issue no.8, not no.9. A 161-page scan of total no.8 was directly opened, and its contents explicitly include Bian Xiaoxuan’s “Materials on Shandong’s False Independence.” The piece was later reprinted in volume 7 of the 2009 Modern Historical Materials Library, with later scholarship citing pp.615 and 617–618. More importantly, a 2012 study repeatedly cites “Selected Materials from Sun Baoqi’s Telegram Files Concerning the 1911 Revolution in Shandong,” compiled by the Institute of History of the Shandong Branch of the Chinese Academy of Sciences, Shandong Provincial Gazetteer Materials 1961 no.1, at pp.24, 27, 30, and 33–35. A public collection listing independently identifies that 1961 issue as a discrete scanned volume. The Shandong verification strategy therefore now has three parallel carriers: original Qilu Gongbao issues; the 1956/2009 edited collection; and the 1961 Sun Baoqi telegram-file edition. Only the total-no.8 carrier and table of contents were directly inspected here; the relevant article body and the 1961 telegram pages remain uninspected and cannot support Grade-A wording claims.

Page-range and parallel-edition note. A later scholarly bibliography identifies the 1961 “Selected Materials from Sun Baoqi’s Telegram Files” as spanning pp.8–36 of Shandong Provincial Gazetteer Materials no.1. This is consistent with the 2012 article’s page-specific citations to pp.24, 27, 30, 33, and 34–35. The same 2012 study also identifies Sun telegram reproductions in Shandong Councillors’ Selected Writings vol.7 pp.71–72 and in Xinhai Revolution vol.7 pp.339 and 343. This yields an executable collation grid: the 1961 telegram-file edition pp.8–36, the 1998 selected-writings pp.71–72, Xinhai Revolution VII pp.339/343, and Qilu Gongbao issues of 15/22 November 1911. These are edited reproductions or locators, not personally inspected 1911 originals; only the 2012 journal article itself was directly opened.

Restoring the constitutional genealogy, 1898–1947

This restored historical section follows the changing configuration of territorial units, fiscal decision-making, the selection of local executives, and central supervision. The 1898 reform moment supplies a historical starting question rather than a verified statutory baseline. Article-level comparison begins with the accessible 1909 regulations and proceeds through republican constitutional designs to 1947. The 1931 and 1936 texts are presently checked against historical transcriptions, not personally collated original gazette pages; they must not be described as original-facsimile evidence.

The 1909 model: local public works, revenues, and official supervision

The 1909 Regulations on Local Self-Government in Cities, Towns and Villages defined self-government as the handling of local public-benefit affairs in assistance to official administration. Article 5 expressly included roads, bridges, and drainage among local matters. Articles 90–93 enumerated local property, public-benefit contributions, and regulatory fines while requiring official approval for establishing or changing contributions. Articles 98–101 required budgets, final accounts, public notice, and inspections; articles 102–103 preserved supervision by officials and procedures for removing local organs. Thus local public works and representative procedures coexisted with substantial vertical supervision. The legal text neither created sovereign constituent states nor demonstrates how extensively these provisions operated across counties.

Provincial constitutionalism and the county-centred alternative

The provincial-constitution experiments of Zhejiang (1921), Hunan (1922), and the Sichuan draft (1923) raised questions about provincial political personality, institutions, and membership in a common republic. Provincial constitutionalism did not necessarily entail separatism, nor did promulgation prove effective control over revenues, military forces, or county appointments. The national constitution of 1923 offered a different framework for central, provincial, and county powers and fiscal protection. Sun Yat-sen's 1924 Outline for National Reconstruction, especially articles 16–18, placed county self-government within a staged national-building process and assigned central or local responsibilities according to the character of the matter. The exact clauses and drafting history of the 1922 Zhang Junmai-related state-affairs draft remain to be collated; it is a possible intermediary, not a demonstrated line of textual borrowing.

Hunan Assembly statements and the problem of national reconstruction

Two statements of the Hunan Provincial Assembly dated 20 May and 17 June 1922 framed provincial constitutionalism as a route to national constitutional reconstruction, and interprovincial autonomy as a sequence from provincial self-government to association within a common political order. They complicate the claim that every federalist proposal amounted to separatism. They are evidence of the assembly's programme, not proof that electoral, fiscal, or military institutions operated as described. The historical transcriptions are located, but the original Tianjin Dagongbao printing and assembly gazette pages remain uncollated.

Five tests of constitutionally meaningful autonomy

Across the 1909, 1923, 1931, 1936, and 1947 arrangements, constitutionally meaningful autonomy can be assessed by five questions: whether local competences have higher-law protection or are merely administratively delegated; how unenumerated matters and disputes are allocated; how local representatives and executives are selected and removed; whether local taxes, property, budgets, and debt are legally protected and operational; and whether enforceable review or remedies exist when local authority is infringed. Each legal test requires different implementation evidence—elections, tax ordinances, treasury accounts, disciplinary decisions, judicial judgments, or legislative competence rulings. The framework avoids both nominal federalism and the inference that the mere existence of a local organ establishes functioning local democracy.

Equalization and the narrowing of provincial political autonomy

The 1931 Provisional Constitution for the Period of Political Tutelage expressly adopted the equalization of central and local powers by reference to article 17 of the Outline for National Reconstruction (article 59). It permitted local regulations within assigned competences, subject to central law (article 60), and left the allocation of central and local taxation to legislation (article 61). Article 62 specified six grounds for statutory restrictions on local taxation: harm to the public interest, impairment of central revenue, double taxation, obstruction of transport, discriminatory taxation of goods imported from other localities, and local transit taxes. Article 63 reserved industrial and commercial patents and monopoly franchises to the center; article 64 required further legislation specifying central–local powers once a province reached the constitutional-stage threshold. Yet articles 78 and 81 subordinated provincial and county governments to higher administrative direction, while article 82 provided for county self-government preparatory committees; the election of a provincial governor under article 79 depended on a later constitutional-stage condition. Formal language of functional allocation therefore coexisted with hierarchical executive control.

The 1936 draft sharpened the distinction. Articles 98–99 made the province an executor of central law and supervisor of local self-government, with governors appointed by the central government. Articles 103–109 nonetheless retained the county as a self-government unit, with electoral and recall provisions and a magistrate charged with both local and delegated affairs. Article 129 subjected local taxes, public borrowing, and treasury-burdening contracts to legislative and legal requirements; article 130 restricted

internal transit taxes. Article 108 conditioned county-magistrate eligibility on central examination or qualification; article 109 subjected delegated duties to provincial direction. Article 144 provided for central appointment of magistrates in counties where self-government had not been completed. This was neither unqualified provincial federalism nor the wholesale erasure of county autonomy: provincial political discretion narrowed while county self-government survived as a conditional constitutional objective. Military consolidation, fiscal strain, and external aggression remain plausible contextual mechanisms requiring independent archival proof.

The negotiated return of provincial autonomy and the three-tier settlement

The 1946 Political Consultative Conference's local-government principles restored the province as the highest unit of local self-government, envisaged elected governors and constitutionally bounded provincial charters, and invoked equalization of central and provincial powers. The final 1947 Constitution enumerated national, provincial, and county competences in articles 107–111, provided provincial self-government rules and judicial scrutiny in articles 112–117, and supplied a county self-government framework in articles 121–127. This differed materially from the centrally appointed provincial governor of the 1936 draft, but was not a straightforward reproduction of the earlier provincial-constitution movement. Variants among the April and November 1946 drafts and the final text require separate collation. The narrower, supportable conclusion is that the vocabularies of county autonomy, functional allocation, and provincial self-government were recombined in 1947; a direct author-to-author transmission chain remains unproven.

Empirical Case Study: Unfinished Provincial Constitutionalism in Zhejiang

The nine chapters that follow present the Zhejiang empirical study: the provincial constitution, county fiscal administration, and the comparison of local power with the United States.

I. Research Question, Historiography, and Evidence

The history of provincial constitutionalism should not be narrated as a movement whose meaning is settled by its political defeat. This paper distinguishes four testable institutional claims: allocation of lawmaking powers, control of local revenue, accountability for local executives, and the relationship between territorial coercive forces and national authority. Declaring provincial autonomy does not itself create a constituent state of a federation; recording a county budget does not prove control of disbursement. The inquiry therefore begins with Zhejiang's 1921 constitutional design, tests administrative practice against Zhejiang evidence from 1933–1935, and makes a bounded comparison with the 1921 American highway statute and the 1947 ROC Constitution.

A 1929 retrospective on unimplemented provincial and municipal constitutional design

A municipal-government discussion in the 1929 Dongfang Zazhi, volume 26, issue 17, retrospectively described the municipal provisions of the Zhejiang Provincial Constitution of 1921 as not having been put into operation, and consequently treated the prescribed municipal system as unsettled. The same discussion distinguished the 1928 Nationalist municipal organization laws from the actual establishment of municipal councils, emphasizing approval conditions and the absence of an operative electoral law. This contemporaneous retrospective is valuable evidence of a perceived implementation gap in municipal institutions, strengthening the need to test the 1921 Implementation Act's electoral deadlines and committee arrangements against administrative records. It is, however, an authorial institutional assessment, not a provincial enforcement file or an exhaustive county-by-county survey. It cannot prove that no provision of the 1921 constitution ever affected any local practice. County council rolls, municipal appointments, local budget records, and proceedings from 1921–1929 remain necessary to distinguish partial implementation, interrupted reform, and outright nonimplementation.

TRANSCRIPTION (NOT OFFICIAL IMPLEMENTATION RECORD): 《東方雜誌》1929 年第 26 卷第 17 期, 市政制度论述, <https://wikisource.org/wiki/東方雜誌/一九二九年廿六卷十七期>; original printed page and article author NOT YET VERIFIED. Distinguish retrospective opinion from administrative proof. 1921 浙江省憲法施行法 arts20–21 primary legal-text transcription <https://zh.wikisource.org/wiki/中華民國浙江省憲法施行法>.

Interim national competences and legal continuity in the Zhejiang implementation statute

Articles 1–3 of the 1921 Zhejiang Constitutional Implementation Act complicate a simple narrative of provincial secession from the Republic of China's legal order. Pending a national constitution, article 1 asserted that matters properly belonging to the nation would be deliberated and executed by the province. Article 2 continued existing republican statutes and legally grounded orders insofar as they did not conflict with the provincial constitution. Article 3 preserved the validity of previously performed treaties and contracts concluded by the Republic of China insofar as they concerned Zhejiang. The design thus combined a provisional provincial claim to exercise national competences with continued recognition of republican law and external obligations. It neither proves that central institutions actually surrendered those powers nor establishes a declaration of separate state sovereignty. In contrast, the 1947 Republic of China Constitution enumerated central powers in article 107 and assigned resolution of unenumerated matters under article 111. Documentary evidence from constitutional drafting, administrative orders, and jurisdictional disputes is required before asserting institutional continuity across these different constitutional moments.

文獻注 / Source note — B, 1921 浙江省憲法施行法 arts1–3, historical legal-text transcription, original 1921 print not collated: <https://zh.wikisource.org/wiki/中華民國浙江省憲法施行法>; A, 1947 ROC Constitution arts107,111, Presidential Office official legal text: <https://www.president.gov.tw/Page/284/1241>. The existence of a transitional allocation clause does not establish empirical transfer of national powers.

1921 constitutional text provenance and the promulgation–implementation distinction

A defensible account of the 1921 Zhejiang Constitution must distinguish a surviving transcription, a contemporary printed edition, deliberation and promulgation, and implementation by provincial or county authorities. A Wikisource source-discussion page identifies the Implementation Act in Zhejiang Provincial Laws, first series (1921), printed pages 22–25, with National Library of China scan identifier NLC416-12jh003053-43593. A separate discussion page locates a serialized third-reading version of the provincial constitution in Shanghai's Xinwen Bao on seven dates in September 1921. The 1921 compilation is no longer merely a bibliographic locator: its original printed pages were directly inspected on 13 October 2026 (Implementation Act Article 16, printed p.25/PDF zero-based 27; Constitution Articles 101 and 110, printed pp.15–16/PDF zero-based 17–18). The September 1921 Xinwen Bao serial remains an uninspected edition locator. The anomalous cross-reference numeral in Implementation Act Article 16 is unresolved; the scans do not prove administrative or military implementation. Collation should compare interim national competences and inherited law (arts. 1–3), tax, education and military transition (arts. 12–18), and local institutional succession (arts. 20–23), recording textual variants, dates and draft-versus-promulgated status. Even exact textual agreement would establish only the relative stability of a normative document. County councils, tax changes and military transfers require separate executive orders, ledgers and office-holder records. Promulgation must not be substituted for implementation, nor may 1933 administrative counts retroactively prove that the 1921 transition occurred.

文獻注 / Source note — A for inspected pages of the 1921 compilation; C for the unresolved Article 16 numeral; B/C for the uninspected newspaper serial: <https://zh.wikisource.org/wiki/Talk:中華民國浙江省憲法施行法> (浙江省法匯編 第一輯 1921 pp22–25; NLC416-12jh003053-43593); <https://zh.wikisource.org/wiki/Talk:浙江省憲法> (上海新聞報 1921-09-08/09/10/11/12/15/16). Original comparison and execution unverified.

Universal-vote promises and transitional representation

The political-rights provisions of the 1921 constitution must be evaluated alongside the Implementation Act's provisional electoral machinery. Article 4 substituted one directly elected provincial representative per county while the population count remained incomplete and required completion of the census within three years. Article 6 temporarily replaced province-wide popular votes with votes by county and special-municipal councillors; article 7 introduced electoral colleges involving educational, agricultural, labor, commercial, legal, and press associations. Article 8 provisionally fixed county council membership at twenty in the absence of reliable population counts. Articles 20–21 prescribed sequential election deadlines and a nine-member Constitutional Implementation Committee. These clauses expose a tension between the stated objective of direct representation and the transitional use of indirect or occupational representation. Whether elections actually occurred, which county delegates were admitted, and whether deadlines were met are empirical questions requiring electoral notices, rolls, council minutes, and committee records. The existence of an implementation statute is not evidence that its timetable was fulfilled.

文獻注 / Source note — PRIMARY LEGAL-TEXT TRANSCRIPTION, NOT FACSIMILE. 中華民國浙江省憲法施行法, arts.4,6–8,20–21, <https://zh.wikisource.org/wiki/中華民國浙江省憲法施行法>; 1922 東方雜誌 vol.19 no.22 reproduction transcription <https://wikisource.org/wiki/東方雜誌/一九二二年十九卷廿二期>. Implementation records not obtained; no records of observed elections have been obtained.

Six transitional mechanisms in the Zhejiang Implementation Act

The twenty-three articles of the 1921 Zhejiang Implementation Act were not simply an election timetable. They can be grouped into six transitional devices: (1) articles 1–3 preserved conditional legal continuity and allocated the interim exercise of competences pending a national constitution; (2) articles 4–10 deferred or substituted for population-based representation, special municipalities and jury institutions where their prerequisites were absent; (3) article 11 set a three-year horizon for county trial courts while allowing interim judicial offices; (4) articles 12–15 addressed continuity of tax rates and collection, financing of compulsory education, pre-existing uses of public land, and the division of assets and levies upon municipal separation from a county; (5) articles 16–18 addressed interim military appropriations, possible command of forces stationed in the province and a disarmament plan; and (6) articles 19–23 prescribed supplementary legislation, two rounds of elections, a nine-member implementation committee, a proposed constitutional revision after three years, and concurrent commencement. The analytical implication is procedural rather than celebratory: promulgation alone does not establish functioning electoral rolls, county courts, budget votes, military command or asset transfers. Each requires a distinct class of implementing record.

文獻注 / Source note — B: historical legal-text transcription, 浙江省憲法施行法 arts.1–23, <https://zh.wikisource.org/wiki/中華民國浙江省憲法施行法>; the Act's clause locations in 《浙江省法汇编》第一輯 (printed pp. 22–25) were subsequently verified against the original printing (Appendix 24), though a full collation of the volume remains outstanding. The transcription of art.16 contains the visibly corrupt reference “第一百另一条”; do not silently emend it. Catalog only: 陈益轩编《浙江制宪史》(1921), implementation act reportedly at printed p133, <https://mtoou.info/jueban/74411.html>. For the original-print verification of the Act, see Appendix 24.

Hunan in 1922: national belonging and provincial popular autonomy

Articles 1 and 4 of the 1922 Hunan Provincial Constitution describe Hunan as an autonomous province of the Republic of China and vest provincial self-government in the people of the province. Read together, they neither amount to an uncomplicated declaration of separate sovereignty nor reduce autonomy to a revocable administrative assignment from the national center. A Hunan Provincial Assembly telegram dated 20 May 1922 also presented provincial constitution-making as a route toward a national constitution and a basis for political unity. These are important statements of constitutional purpose, not

evidence that elections, fiscal accountability or control of armed forces worked as promised. Relative to Zhejiang, Hunan supplies an independent test of who was claimed as the bearer of constituent authority. Resemblance to provisions of the 1947 Constitution cannot by itself prove direct textual borrowing.

文獻注 / Source note — B — historical legal-text transcription, 《湖南省憲法》 arts1,4, <https://zh.wikisource.org/wiki/湖南省憲法> ; B — historical transcription of 湖南省議會正式開會通電 (20 May 1922), <https://zh.wikisource.org/wiki/湖南省議會正式開會通電> . Original printed facsimiles and implementation records not inspected; no inference of implementation.

The Sichuan draft: provincial autonomy without a necessary sovereignty claim

The Sichuan constitutional draft of March 1923 called Sichuan an autonomous province of the Republic of China (article 1), grounded provincial autonomy in the provincial population (article 3), and confined it to matters not conflicting with the national constitution (article 5). Articles 6–8 contemplated provisional provincial action where the national government failed to act, provincial consent to certain nationally imposed burdens, and local implementation arrangements. These clauses expose a tension between enlarged provincial regulatory space and the acknowledged priority of a national constitution. “Autonomous province” should therefore not be translated automatically into “sovereign state.” Nor should proposed limits on national action be treated as accepted national law. This was a draft, not an enacted constitutional settlement. Juxtaposed with Hunan and Zhejiang, it prevents one provincial experience from standing in for the entire movement.

文獻注 / Source note — B — historical legal-text transcription, 《四川省憲法草案》 (10 March 1923), arts1,3,5–8, <https://zh.wikisource.org/wiki/四川省憲法草案> . The 1923 original printed draft and enactment records were NOT inspected; document status is DRAFT, not enacted constitution.

County fiscal property and the forty-percent ceiling in the 1923 national constitution

The 1923 national Constitution provides a second institutional genealogy beyond the provincial charters. Article 124 divided local administration into provinces and counties; article 127 established representative and executive institutions at the provincial level; and article 128 addressed county councils, executive selection, property and self-government funds. Article 128(3) gave counties a retention entitlement within provincial taxes they bore, capped at four-tenths of the total. The original wording specifies a ceiling, not an unconditional guarantee of a forty-percent allocation. Article 128(4) separately protected county property and self-government funds against provincial disposal, article 129 assigned provincial–county tax division to the provincial assembly, and article 131 protected county execution of self-governing matters. Fiscal autonomy here combined a capped retention entitlement, asset protection, provincial tax allocation and a qualified execution rule. The source inspection record documents a visual examination of the 1923 original printed pages 35–37 for articles 127–131 and printed page 10 for article 26 on unenumerated powers and Supreme Court adjudication. Compared with the 1947 article 111 assignment of residual competence disputes to the Legislative Yuan, the textual difference in dispute forum is demonstrable; a causal transmission chain and actual implementation remain unproved.

Direct election of the county magistrate in article 128(2) of the 1923 national Constitution was expressly conditional: the provision did not apply until the judiciary had become independent and lower-level self-government had been completed. Article 127(2) similarly prescribed a transitional route for the provincial administrative council. Its five to nine members were ordinarily to be directly elected, but an electoral college could be used until direct election became possible; active military personnel and those discharged less than one year earlier were ineligible. These details distinguish three legal models: the governor-appointed county magistrate under Zhejiang’s 1921 provincial constitution; the conditional direct-election scheme of 1923; and the express county election and recall provisions of articles 123 and 126 of the 1947 ROC Constitution. None of these constitutional provisions, by itself, proves that elections actually occurred in any particular county. Voter rolls, election notices and institutional records must be tested separately.

Articles 128(3)–(5) and 129 of the 1923 Constitution also distinguish a capped county share of provincial taxes, safeguards against provincial disposal of county assets and self-government funds, and a conditional subsidy available upon county application and provincial-assembly approval. The forty-percent ceiling is not a guaranteed allocation, property protection is not independent tax-rate authority, and eligibility for assistance is not evidence of payment. These provisions should not be conflated with Zhejiang’s 1921 provincial transport-budget floor or with the United States’ 1921 conditional federal highway grants. A meaningful fiscal comparison must separately code tax-setting power, revenue retention, protected assets, grant approval, cash disbursement and engineering acceptance.

文獻注 / Source note — A — 1923 擷華印書局《中華民國憲法》原印第 35—37 頁（PDF 零基第 35—37 頁），第 127 條第 2 款、第 128 條第 2—5 款及第 129 條，有原印目視核驗記錄，https://commons.wikimedia.org/wiki/File:NLC416-11jh007322-56095_中華民國憲法.pdf；A — 1947 ROC Constitution arts123,126, official Presidential Office <https://www.president.gov.tw/Page/284/1241>；B — 1921 Zhejiang Constitution art128 transcription <https://zh.wikisource.org/wiki/浙江省憲法> . No election implementation or treasury payments established.

文獻注 / Source note — A — 1923 《中華民國憲法》，擷華印書局 original 42-page facsimile, printed pp35–37 / PDF zero-based pages35–37, arts127–131 supported by original-page inspection records; https://commons.wikimedia.org/wiki/File:NLC416-11jh007322-56095_中華民國憲法.pdf . A — article 26 original printed p.10 / PDF zero-based p.10 also directly inspected later in documented inspection; transcription comparison: <https://zh.wikisource.org/wiki/曹錕憲法> . A official 1947 ROC constitutional webpage art111: <https://www.president.gov.tw/Page/284/1241> . No implementation or direct drafting influence inferred.

Comparative note: The 1921 Zhejiang 30% cap concerns provincial revenue and national contributions; the 1923 40% cap concerns a county's retention of provincial taxes; the 1947 ROC rule assigns tax division to the central level. Different bases and legal functions prevent numerical comparison or claims of actual transfers. Article 101 of the 1921 constitution has been verified against the original print (Appendix 25).

II. Zhejiang’s 1921 Constitution: Competence, Revenue, and Transition

The analytical importance of Zhejiang’s constitution does not turn on whether it bore the label “federal.” Its significance lies in the attempt to locate county affairs, taxation, budgets, and representative institutions within a legal structure of competences. Permanent allocations must be distinguished from interim provisions operating before a national constitution existed. The former identify legislative, revenue, and budgetary authority; the latter preserve or condition inherited laws, taxes, and military obligations. Confusing these categories turns provisional permissions into claims of entrenched autonomy.

From provincial county powers to budget supervision

The 1921 Zhejiang Provincial Constitution is a provincial constitutional text promulgated on 9 September 1921 and must not be merged with the 1923 national constitution or the 1947 ROC settlement. The available historical legal-text transcription records a provincial transport-budget provision in article 124, a distinction between provincial trunk roads and county branches in article 126, and county provisions on roads, taxation, borrowing and publication of accounts in articles 135–139. Yet article 128 described appointment of the county magistrate by the provincial governor. Enumerated county fiscal or road responsibilities thus did not automatically entail direct election of the county executive. The 1933 Zhejiang county budget rules introduced provincial departmental approvals, while the 1947 ROC Constitution separately provided for county councils and elected magistrates in articles 124–127. The defensible genealogy is multidimensional: road competence, fiscal autonomy, executive selection and budget supervision may change on different trajectories. The particular Articles 124, 126, 128 and 135–139 discussed here still rely on a historical transcription and have not been collated against their original printed pages; this is distinct from the separately inspected 1921 original print of Articles 101 and 110.

Actual implementation remains unverified.

文獻注 / Source note — (B historical legal-text transcription; original 1921 printed pages not collated): 浙江省憲法 (1921), arts124,126,128,135–139; <https://zh.wikisource.org/wiki/浙江省憲法> . A official ROC legal webpage: <https://english.president.gov.tw/Page/94> , arts124–127. A 1933 budget original facsimile supported by an earlier page-inspection record. Do not infer direct 1921 implementation.

Provincial audit, county initiative and local defense

The 1921 Zhejiang Provincial Constitution coupled substantive competences with separate procedural checks. Article 90 required reports of receipts into the provincial treasury and audit-office countersignature on payment documents; article 91 authorized refusal of expenditures inconsistent with the budget or applicable appropriation. These provisions concerned provincial treasury controls and cannot be assumed to describe actual county-level audit without implementation records. Article 97 allowed legislative proposals supported by at least one-third of counties, each with signatures of at least one thousand voters; rejection by the provincial assembly would send the proposal to county and special-city councils for a vote. This was a designed route for county participation in provincial lawmaking, not proof that it was used. Article 153 separately permitted town and township inhabitants to organize self-defense groups, not a general county regular-army command. Read alongside the 1933 county budget and magistrate road-building rules, these provisions show why legislative initiative, treasury audit, personnel supervision and local defense must be coded as different dimensions.

文獻注 / Source note — (B historical legal-text transcription; original 1921 printed pages not collated): 浙江省憲法, 9 September 1921, arts90–91,97,124,126,128,135–139,153, <https://zh.wikisource.org/wiki/浙江省憲法> . No evidence of implementation or county treasury vouchers. A 1933 county rules original facsimiles supported by earlier original-page inspection records.

Provincial taxes, county levies and fiscal authority

The 1921 Zhejiang Provincial Constitution contains an apparent fiscal tension that should not be erased by selective quotation. Article 99 broadly describes provincial taxes as provincial revenue collected by the provincial government, whereas article 136 preserves existing county levies and permits county taxes, surcharges and other revenues subject to provincial law. Whether article 99 meant every tax raised within Zhejiang or only taxes classified as provincial requires contemporary tax schedules, implementing laws and accounts; the historical transcription alone cannot settle the ambiguity. Article 124 set a floor of five percent of provincial budget expenditure for transport, but did not promise five percent to county roads. Article 126 assigned provincial trunk routes to the province and internal branches to counties, cities or townships. The 1933 county budget approval process further separates revenue ownership, project initiation, budget authorization and actual disbursement. In the U.S. Federal Highway Act of 1921, locally raised money could count as state matching funds when directly controlled by the state highway department. The analogy is methodological, not institutional identity: revenue origin and disposal authority must be coded separately.

文獻注 / Source note — (B historical legal-text transcription; original 1921 printed pages not collated): 浙江省憲法 arts99,124,126,136, <https://zh.wikisource.org/wiki/浙江省憲法> . A original official U.S. legal facsimile directly inspected 42 Stat.212 (1921) §2. A 1933 Zhejiang county budget rule original facsimile verified in prior source work. Tax classification and actual accounts remain unverified.

Transitional tax administration and constitutional revenue powers

The apparent tension between articles 99 and 136 of the Zhejiang Provincial Constitution of 1921 becomes analytically sharper when read with article 12 of the Implementation Act promulgated on the same date. Article 99 broadly designated provincial taxes as provincial revenue, whereas article 136 preserved established county levies and permitted counties, subject to provincial law, to create county taxes and provincial-tax surcharges. Article 12 of the Implementation Act continued existing tax rates and

collection procedures until the provincial, county, or municipal assemblies amended or repealed them, while prescribing phased correction of taxes inconsistent with fiscal principles within three years. The legal allocation of competence therefore did not automatically reorganize tax offices, rates, or treasury remittances. A falsifiable test would locate county-assembly tax resolutions, collection registers, provincial-county treasury accounts, and implementing orders for 1921–1924, separately coding legal power, enacted rate, and realized revenue. The 1933 Zhejiang county-budget rules may be compared as a later institutional design, but cannot be treated as the proven implementation of the 1921 act without a documentary chain of continuity.

文獻注 / Source note — PRIMARY LEGAL-TEXT TRANSCRIPTIONS, NOT FACSIMILES. 浙江省憲法 (9 Sept. 1921), arts. 99,136, <https://zh.wikisource.org/wiki/浙江省憲法>; 中華民國浙江省憲法施行法 (9 Sept. 1921), art. 12, <https://zh.wikisource.org/wiki/中華民國浙江省憲法施行法>; 1922 東方雜誌 vol.19 no.22 text transcription <https://wikisource.org/wiki/東方雜誌/一九二二年十九卷廿二期>. Original printed 1921 edition not visually inspected. Claims: B-access for transcriptions; administrative implementation UNVERIFIED.

Military expenditure and command pending a national constitution

Articles 16–18 of the Implementation Act furnish a distinct test of the relationship between provincial autonomy and military consolidation. Pending a national constitution, article 16 contemplated verification and authorization by the provincial assembly of military expenditure customarily paid by Zhejiang before July 1921. Article 17 permitted the provincial governor to command troops stationed within the province during that interim, while article 18 required the provincial government to submit a disarmament plan to the first provincial assembly. These provisions concern authorization of military outlays, a contingent command competence, and a planning obligation; they do not establish effective control over every stationed unit or prove that demobilization occurred. The constitutional article cross-reference in the available transcription of article 16 appears corrupt and must not be silently repaired despite inspection of the separate 1921 print; the cross-reference glyph remains unresolved. Separate registers of budget authorizations, payment vouchers, command orders, and demobilization returns are needed. Able-bodied population, police establishments, self-defense groups, and regular troops must remain analytically distinct.

文獻注 / Source note — later transcriptions and TWO distinct original printed witnesses (1921 compilation and 1922 periodical). 中華民國浙江省憲法施行法, arts.16–18, <https://zh.wikisource.org/wiki/中華民國浙江省憲法施行法>; 《東方雜誌》1922 年第 19 卷第 22 期原印第 26—27 頁 (PDF 零基第 215—216 頁), https://commons.wikimedia.org/wiki/File:NLC404-01J002290-25829_東方雜誌_1922年19卷22期.pdf. The 1922 printed pages were visually inspected on 2026-10-12 and 2026-10-13: printed p.26 locates Article 16 and p.27 locates Articles 17–18, but its constitutional cross-reference remains ambiguous; the later transcriptions render “第一百另一條.” Article 101 is a semantic candidate, not an authenticated literal emendation. The 1921 original law compilation (NLC416-12jh003053-43593, printed p.25/PDF index27) was visually inspected on 2026-10-13; the Article 16 cross-reference glyph and actual military payment or command records remain unverified.

Source-critical hypothesis (contemporary 1922 printed facsimile directly inspected for article location, cross-reference glyph unresolved): Both later online transcriptions render the constitutional cross-reference in Article 16 of Zhejiang's 1921 Implementation Act as the anomalous “第一百另一條.” The historical transcription of provincial constitutional Article 101 caps provincial contributions to national governmental expenses at 30% of provincial revenue. Because Implementation Act Article 16 addresses military expenses pending a national constitution, Article 101 is a plausible cross-reference candidate, NOT an established emendation. Original 1922 《東方雜誌》 vol.19 no.22 printed p.26 / PDF zero-based p.215 was directly examined on 2026-10-12, but the ambiguous glyph was not resolved. The independent 1921 compilation has been inspected; the Article 16 numeral still requires collation. No

actual military expenditure is inferred. Sources: <https://zh.wikisource.org/wiki/中華民國浙江省憲法施行法>; <https://zh.wikisource.org/wiki/浙江省憲法>; <https://commons.wikimedia.org/wiki/File:NLC404-01J002290-25829> 東方雜誌_1922 年 19 卷 22 期.pdf.

III. From Constitutional Promises to County Administration in 1933

The road-magistrate disciplinary rules, county-budget procedures, and provincial decisions of 1933 move the analysis beyond a binary opposition between center and locality. County initiative, provincial budget approval, local project execution, and superior discipline of the magistrate could reside in different hands. A provincial decision approving a proposal to reorganize a county fiscal office proves an exercise of approval authority at a particular moment; without implementing orders, ledgers, and county correspondence, it does not establish that reorganization was completed.

Provincial personnel discipline as a road-building instrument

The seven-article Provisional Rules on Rewards and Penalties for County Magistrates in Road Construction, printed in Zhejiang Civil Administration Monthly (1933), page 45, place county road projects within a provincial personnel-supervision chain. Article 2 identifies grounds for reward, including timely completion, performance in organized labor, fundraising, overcoming financing constraints, and mobilization of village-road construction. Article 3 specifies grounds for discipline, including missed deadlines, weak labor mobilization, insufficient fundraising, interrupted works, and waste of road funds. Article 4 lists commendation, certificates, medals, and promotion; Article 5 differentiates procedures: commendation is determined jointly by the construction and civil-affairs departments, whereas certificates, medals, and promotion are jointly submitted by those departments to the provincial government. It does not place every reward and penalty in a single provincial-government approval procedure; Article 6 ordinarily calls for annual review while allowing special review. The regulation does not establish that a particular magistrate was rewarded or punished. It does show why route location alone cannot serve as a proxy for autonomous county control.

文獻注 / Source note — (A original primary facsimile verified against the original-page inspection record): 《浙江民政月刊》1933 年第 3 卷第 3–4 期, 原印第 45 頁, PDF zero-based index51, 浙江省各縣縣長築路獎懲暫行規程 Arts1–7. <https://commons.wikimedia.org/wiki/File:NLC404-01J002066-24509> 浙江民政月刊_1933 年 3 卷 3–04 期.pdf. Some wording summarized rather than quoted; exact character-level collation required before final publication.

The county-budget approval chain in 1933

Zhejiang's Provisional Rules for Preparing County Local Budgets, promulgated on 12 May 1933 and printed on pages 28–29 of the provincial civil-administration journal, define a multi-level approval process. Article 2 identifies county revenues and provincial subsidies among local income sources. Article 4 bases estimates of established receipts on the preceding three years' actual collections. Article 5 makes provincial finance-department and responsible-department approval a precondition for including new county undertakings in the budget. Article 8 subjects county classifications and budget formats to centrally prescribed standards. Article 10 funds a reserve from an existing ten-percent county-tax reserve, while Article 11 requires provincial finance approval before reserve expenditure. County budget preparation, therefore, should not be equated with unrestricted county taxation or discretionary spending. The decisive empirical documents would be county submissions, provincial approvals, and final accounts. The promulgated rule alone does not demonstrate compliance.

文獻注 / Source note — (A original primary facsimile supported by an original-page inspection record): 《浙江民政月刊》1933 年第 3 卷第 5–6 期, 原印第 28–29 頁, PDF zero-based indices34–35, 浙江省各縣編制地方預算暫行辦法 Arts2,4,5,8,10–11. <https://commons.wikimedia.org/wiki/File:NLC404-01J002066-24510> 浙江民政月刊_1933 年 3 卷 5–06 期.pdf. The rule is normative; original county vouchers/approval orders not yet recovered.

From general budget rules to a specific provincial decision

The Zhejiang Provincial Government Administrative Report for May 1933 offers a bridge between promulgated rules and case-specific administrative decisions. On printed page 10, the summary of the 578th provincial-government meeting of May 2 records approval of the finance commissioner's proposal for provisional county-budget preparation rules; these were promulgated on May 12. Printed page 11 then records a separate proposal at the 582nd meeting on May 19 to abolish the Deqing County Finance Bureau and instead have the county government handle the work through an internal section. The resolution is recorded as approved. This is direct evidence of a provincial decision affecting a named county fiscal institution, not yet evidence that the reorganization was implemented or that county fiscal autonomy increased or declined. Personnel files, county correspondence, and subsequent budgets would be required to trace execution. Organizational control, budget preparation, revenue assignment, and spending approval should therefore be treated as separate variables.

文献注 / Source note — (A contemporary provincial-government original facsimile supported by an original-page inspection record): 《浙江省政府五月份行政報告》1933 年第 5 期, original printed pp10–11, PDF zero-based indices 18 and 20. May 2 meeting no. 578 budget-rule proposal; May 19 meeting no. 582 Deqing county finance-office reorganization. <https://commons.wikimedia.org/wiki/File:NLC404-01J001967-52459> 浙江省政府行政報告_1933 年 5 期.pdf. County implementation file not located; do not infer actual closure.

Personal sanctions and fiscal sanctions are not equivalent

Articles 2–6 of Zhejiang's 1933 provisional magistrate road-building rules made timely completion, labour mobilization and fundraising relevant to personnel rewards, discipline and periodic evaluation, with provincial departments participating in review. Sections 2, 7 and 11–14 of the U.S. Federal Highway Act of 1921 instead linked state-controlled matching funds to project approval, technical oversight, conditional disbursement and maintenance. Section 14 provided notice and a ninety-day opportunity to correct maintenance failures, followed by federal remedial costs charged against the state allocation and restrictions on further approvals. One system principally assessed the county magistrate; the other attached fiscal and project consequences to the state highway program. Their effectiveness cannot be ranked from the texts alone. The appropriate tests require Zhejiang personnel and construction files and American approval, payment and maintenance records.

文献注 / Source note — (A original facsimiles directly inspected): 《浙江民政月刊》1933 年 3 卷 3–4 期, printed p45, PDF zero-based 51, magistrate rules arts 2–6; U.S. Federal Highway Act, 42 Stat. 212, 214–215 (1921), §§ 2, 7, 11–14, original printed pp 212, 214, 215. <https://www.govinfo.gov/content/pkg/STATUTE-42/pdf/STATUTE-42-Pg212.pdf> . Implementation not established.

Funding grades, administrative units and reference years

Table 7 in the 1935 Zhejiang Civil Administration Monthly groups monthly county administrative funding for 1933 by grade and county count; it is not a county-by-county disbursement ledger. Table 8 counts districts, wards, townships, towns and smaller neighborhood units, which indicate administrative organization rather than necessarily elected self-government or autonomous taxing power. Table 15 reports 1933 police-establishment changes, whereas Table 16's printed body heading identifies Republican year 21 (1932), contrary to the contents listing's year 22 (1933). Their common total of 11,910 cannot be added as separate forces. Table 29 reports able-bodied male population in 1932, not active-duty soldiers. Each comparison must identify publication year, reference year, administrative level, observation unit and whether money was authorized or actually paid.

文献注 / Source note — (A original facsimiles directly inspected): 《浙江民政月刊》1935 年第 5 卷第 4 期, Tables 7, 8, 15, 16, 29, PDF zero-based pp 14, 15, 24, 25, 41–42 (printed pp 8, 9, 18, 19, 35–36). <https://commons.wikimedia.org/wiki/File:NLC404-01J002066-24536> 浙江民政月刊_1935 年 5 卷 4

Police, firearms and military authority

Police establishments, firearms, able-bodied population and military formations are distinct categories. Table 15 of the 1935 Zhejiang Civil Administration Monthly records changes in public-security establishments for 1933. Table 16's printed body heading identifies a land-and-water-police comparison for Republican year 21 (1932), contradicting the catalogue's year 22 (1933), and reports 10,208 land police and 1,702 water police, for 11,910 in total. Table 17, on the same printed page 19, separately inventories public-security firearms and ammunition and dates its observation to June 1934. Table 29 reports the 1932 population of able-bodied males, not active-duty soldiers. These sources span different reference years and units of observation; they cannot establish independent county military command. That claim requires county-defense regulations, military budgets, command records, requisition orders and arms-transfer accounts. Nor can the 1947 ROC Constitution be retroactively applied as the classification system for the 1932–34 tables.

IV. Fiscal Autonomy: Legal Revenue, Budget Procedure, and Disbursement

Fiscal autonomy is not synonymous with a budget figure. Revenue entitlement, appropriation, project approval, fundraising, payment, audit, and debt service are distinct institutional stages. The study therefore refuses to substitute budget grades for disbursements, engineering estimates for actual costs, or provincial expenditure for county payments. Where tabulations remain unreconciled, preserving the discrepancy and identifying the relevant denominators is methodologically stronger than manufacturing a tidy total.

1. Competing fiscal explanations

The relationship between transport expansion and fiscal distress in 1930s Zhejiang should not be reduced to the proposition that roadbuilding necessarily caused the provincial crisis. Xu Yang's 2026 study in **Shilin**, drawing on a League of Nations expert mission's Zhejiang report, argues that expenditure composition and declining local revenue offer competing explanations, while transport projects may have generated regional and sectoral benefits. This is a historiographical hypothesis to be tested, not a substitute for original ledgers. Particularly important is the study's citation of a 1937 provincial construction report suggesting that, after 1930, some transport expenditures were no longer fully recorded in the Finance Department's receipts-and-expenditures statements because the Construction Department maintained a separate accounting system. Using only the Finance Department as the denominator could understate project costs; adding the Construction Department's accounts without removing interdepartmental transfers could overstate them. The empirical test should reconcile the 1934 county fiscal survey, the League mission report, and the 1937 construction expenditure tables year by year, separating provincial appropriations, loans, private advances, and county levies. (Sources: Xu Yang, "Reassessing Modern Transport Construction in Zhejiang in the 1930s through a League of Nations Investigation," **Shilin** 2026(1):44–53,218; League mission report in National Economic Council Reports vol.3 (1934), pp.97–102; **Zhejiang Construction Monthly** vol.10 no.11 (1937), finance tables; Zhang Miao county fiscal survey (1934), p.5. The latter three originals are not yet inspected.)

文献注 / Source note — Peer-reviewed secondary bibliographic page and abstract accessed for bibliographic and abstract verification:

<https://lwbi.cbpt.cnki.net/portal/journal/portal/client/paper/eb48dd9c8caee4cb83c54faa982fe3d2> — B secondary metadata/abstract/footnote index; full article body not available from this page. The League report, Zhang Miao report, and 1937 Construction Department tables are original-source retrieval targets, not inspected. The previously indexed Hangzhou Normal University PDF appears to contain this article but was previously inaccessible (HTTP 404); do not claim full-text inspection.

2. Reconciliation is not a single denominator

Xu Yang's Table 3 in the October 2024 issue of **Zhejiang Social Sciences** reports annual Finance

Department construction expenditure and total provincial outlays for 1927–1936. Transcribing the searchable published secondary table yields 24.124 million yuan in recorded construction spending and 300.043 million yuan in total outlays, a weighted ratio of approximately 8.04 percent within that reporting universe. The article separately cites a 1937 Construction Department report for approximately 50.02 million yuan of total construction expenditure, including approximately 16.686 million yuan through the Construction Department system, and estimates an augmented construction share of about 15.8 percent. These are not two ways of calculating a ratio from an identical set of accounts. In particular, 24.124 plus 16.686 equals 40.810 million yuan, leaving an approximately 9.210-million-yuan classification or coverage residual against the cited 50.02 million. It might reflect expenditures outside the Finance Department's Table 3 categories, interdepartmental transfers, budget-versus-actual differences, or subsequent reclassification. Without the 1937 original tables and annual ledgers, no allocation of that residual is justified. The 1927 figures are budgeted rather than actual; debt expenditure is treated differently in 1928–1929; and separate construction accounting complicates the post-1930 series. (Sources: Xu Yang, “Economic Construction Expenditure in Modern Zhejiang Provincial Finance,” **Zhejiang Social Sciences** 2024(10), printed p.134, Table 3 and discussion, DOI:10.14167/j.zjss.2024.10.013; the original 1937 Construction Department ten-year expenditure table has not been obtained.)

文献注 / Source note — Secondary research article text accessed via a publicly accessible Zhejiang government-hosted journal PDF for the manuscript evidence record (PDF page 7, printed p.134, Table 3): https://zjjcmspublic.oss-cn-hangzhou-zwynet-d01-a.internet.cloud.zj.gov.cn/jcms_files/jcms1/web3764/site/attach/0/b6762b4f586844e689d101e25ea866ec.pdf ; journal official metadata: <https://zjsh.cbpt.cnki.net/portal/journal/portal/client/paper/99c78da80b96ad4ece7cb5668b18f102> . The underlying 1927–1936 fiscal statements and 1937 construction report are not directly inspected; all computed totals are marked SECONDARY-DERIVED, not original archival observations.

Two corrected readings in the construction-cost audit

The audit history of the county construction-cost subtotals on printed pages 31–37 is itself a record of evidence method. An early non-blind transcription summed eighteen nonblank county subtotals to 487,237.360 yuan, 9,398.600 yuan below the printed province-wide total of 496,635.960 yuan; individual readings were misread and corrected at successive stages, and Yiwu's 11.660 kilometres were once treated as 11,660 yuan, producing the since-withdrawn nineteen-county sum of 498,897.360 yuan and claimed excess of 2,261.400 yuan. An independent blind re-transcription in October 2026 — a second operator entering every item from the printed pages without sight of the earlier figures — located the source of the gap: three printed subtotals had been misread in the provisional transcription (Yin County, printed 138,000.000, transcribed as 128,000.000; Fenghua, printed 23,091.000, transcribed as 23,691.800; Zhenhai, printed 14,780.000, transcribed as 14,780.600), and the three errors net to exactly 9,398.600 yuan. At the printed readings, the eighteen subtotals sum to exactly 496,635.960 yuan, the printed total. The printed table is therefore not unreconciled at the subtotal-to-total level; the earlier gap was an artefact of transcription history, not an arithmetic defect in the source, and it identifies no omitted county. Reproducibility lies in retaining the original misreadings, the explicit corrections, the page references, and the final blind check (data in Appendix 13), not in silently forcing a balanced table.

Column placement, not a nineteenth cost observation

A renewed visual inspection of printed page 37 of the 1933 Zhejiang Highway Statistics identifies a column-placement trap. The figure 25.920 beside Ninghai county's road entry appears in the distance column, denominated in kilometres, and the county subtotal is likewise placed in that column; there is no corresponding construction-cost figure for Ninghai. By contrast, Jiashan's 1,300.000 appears in the construction-cost column. Ninghai must therefore not be added as a cost-reporting county, nor may 25.920 kilometres be reinterpreted as 25,920 yuan; the independent blind re-transcription confirms Ninghai as one of the twelve groups with no printed construction-cost subtotal, its cost entries all blank (Appendix 13). Yiwu's 11.660 is likewise road distance in kilometres, not 11,660 yuan; the former nineteen-county sum of 498,897.360 yuan and claimed excess of 2,261.400 yuan are withdrawn.

文獻注 / Source note — A: original printed p37 personally inspected (PDF zero-based page 44), 《浙江省公路統計》(1933), https://commons.wikimedia.org/wiki/File:NLC511-027032013015344-16332_浙江省公路統計.pdf . Arithmetic per the independent blind re-transcription (Appendix 13). Column assignment, not expenditure/payment verification, is the newly inspected finding.

Unreconciled arithmetic is not a causal verdict

The unresolved 110.000-kilometre Fenghua mileage discrepancy and the 9,398.600-yuan gap that once appeared in the construction-cost transcription history (now traced to three misread printed subtotals, section 3 above; the purported nineteen-county 2,261.400-yuan excess is withdrawn because Yiwu's 11.660 denotes kilometres, not yuan) belong to different layers of evidence. They cannot cancel each other and do not establish that county autonomy failed. The mileage question first requires an audit of printed aggregates, route-level cells, pooled values, blanks, units, and transcription. Even a demonstrated typesetting error would speak to the reliability of a statistical publication rather than, by itself, to constitutional jurisdiction or administrative effectiveness. A causal test of county fiscal and road discretion requires project-level matching among county resolutions, levy receipts, provincial approvals, contracts, acceptance records, actual payments, and subsequent maintenance. The 1933 county budget rules and magistrate road-building reward regulations would then be linked to specific implementation files. Until such a chain is documented, the appropriate result is a falsifiable institutional hypothesis rather than a claimed causal estimate.

County-administered roads are not county-funded roads

The three explanatory notes beneath the county-road table on printed page 37 of the May 1933 Zhejiang Highway Statistics materially constrain interpretation. The compilers relied on county questionnaires and provincial departmental files, normalized non-kilometer units into kilometers, and defined the schedule primarily around county-administered roads. Commercial and provincially administered roads were generally excluded, while privately financed roads not built for profit could be counted within the county category. “County-administered” was therefore a classification rule, not proof of exclusive county-treasury financing. Donations, private advances, local appropriations, estimated construction costs, audited payments, and engineering acceptance must be coded separately. The printed totals—thirty counties, 191 entries, 1,734.705 km, and 496,635.960 yuan—describe this compilation, not the entire provincial road network or all county fiscal disbursements. The unresolved Fenghua 110.000-km internal mileage difference remains an open verification problem (Chapter V, section 4); the construction-cost figures have been reconciled by independent blind re-transcription (Appendix 13); and neither question can be dismissed by redefining the survey population.

文獻注 / Source note — A ORIGINAL 1933 FACSIMILE SUPPORTED BY DOCUMENTED ORIGINAL-PAGE INSPECTION: 浙江省政府建設廳統計委員會, 《浙江省公路統計》(1933), “浙江省各縣修築道路表,” printed p37, PDF zero-based p44, including three explanatory notes; printed pp33–35 and 36 also personally viewed. https://commons.wikimedia.org/wiki/File:NLC511-027032013015344-16332_浙江省公路統計.pdf . The printed totals and notes are as inspected; construction-cost figures follow the independent blind re-transcription (Appendix 13).

What counts as highway construction cost?

The “construction expenditure” column in the 1933 Zhejiang county-road schedule is a historical accounting category, not necessarily the total social cost of each road. Direct comparison with the estimated cost of a U.S. federal-aid project would therefore risk a denominator error. Section 2 of the 1921 Federal Highway Act defined a highway broadly to include rights of way, bridges, drainage and protective structures, while excluding locating, surveying, mapping and right-of-way acquisition from the statutory definition of construction. Section 11 separately limited engineering, inspection and contingencies in project estimates; section 17 created a distinct process for transferring federal land or materials for road purposes. Physical infrastructure, eligible construction cost and land acquisition were thus legally differentiated. The Zhejiang schedule's inclusion of some privately financed nonprofit county

roads, together with the fact that its figures are reported rather than disbursed amounts, prevents treating its recorded figures as net public outlays (the transcription history, including the resolved provisional shortfall and the withdrawn nineteen-county excess of 2,261.400 yuan, is documented in Appendix 13). A defensible comparison requires route-level evidence on length, works, land compensation, design, donations, appropriation and final accounts, aligned by fiscal year and cost definition.

文獻注 / Source note — A, U.S. Federal Highway Act, Nov. 9, 1921, 42 Stat.212,214,216, §§2,11,17, official primary statute: <https://www.govinfo.gov/content/pkg/STATUTE-42/pdf/STATUTE-42-Pg212.pdf> . A, 1933 Zhejiang county-road Table17 original printed p37 directly inspected (PDF index44): https://commons.wikimedia.org/wiki/File:NLC511-027032013015344-16332_浙江省公路統計.pdf . The earlier eighteen-county 9,398.600-yuan shortfall was a provisional-transcription artefact, resolved by independent blind re-transcription (Appendix 13); the nineteen-county provisional excess of 2,261.400 yuan was withdrawn and is not verified expenditure.

Federal apportionment formulas and territorial equalization

Section 21 of the 1921 U.S. Federal Highway Act apportioned the distributable balance of federal highway aid among states by a three-part formula: one third by area, one third by population and one third by mileage of rural delivery and star postal routes, subject to a minimum state share of one-half of one percent. These were allocation weights, not measures of roads actually built; state matching and project approval remained separate gates under sections 7 and 11–13. Article 147 of the 1947 ROC Constitution expressed a principle of central assistance to poorer provinces and provincial assistance to poorer counties, but did not prescribe that same numerical formula. Article 124 of the 1921 Zhejiang Provincial Constitution set a minimum transport share of the provincial expenditure budget, a rule concerning internal budget composition rather than interstate apportionment or intercounty equalization. The three instruments differ in direction of transfer, recipient, calculation and conditionality. Testing whether any favored disadvantaged counties requires annual apportionment notices, province-to-county allocation lists, baseline population and road networks, and disbursement vouchers—not inference from constitutional language alone.

文獻注 / Source note — US 1921 Act, 42 Stat. 217, §21, official PDF text directly read; ROC Constitution art147 official Presidential Office directly read; Zhejiang Constitution art124 historical Wikisource transcription ONLY: <https://zh.wikisource.org/wiki/浙江省憲法> .

Education and transport floors across constitutional periods

Percentage floors in constitutional finance cannot be compared without first defining their budget denominators and government tiers. Article 124 of the 1921 Zhejiang Provincial Constitution prescribed a minimum transport share of provincial expenditure. The original 1947 ROC Constitution Article 164 historically prescribed minimum combined education, science and culture budget shares of 15%, 25% and 35% at the central, provincial and city/county levels. The 1997 constitutional amendment superseded those fixed floors. The provisions concern different eras, jurisdictions and spending categories. Their percentages must not be added together or used to explain county administrative expenditure grades recorded in Zhejiang in 1933. Tables 7 and 8 of the 1935 county administration statistics concern administrative cost grades and local organizational counts, not actual county education, road or military payment vouchers. A longitudinal fiscal test must separate recurrent appropriations, earmarked revenues, donations, construction bonds and intergovernmental transfers and trace budget entry, approval, remittance, expenditure and final accounting. Until consistent final accounts are found, constitutional percentages remain normative targets rather than measurements of realized fiscal capacity.

文獻注 / Source note — B, 1921 Zhejiang Constitution art124 historical transcription, Article124 original wording not yet collated (1921 Articles101/110 inspected separately): <https://zh.wikisource.org/wiki/浙江省憲法> ; A, 1947 ROC Constitution art164, official Presidential Office text: <https://www.president.gov.tw/Page/284/1241> ; A, Zhejiang 1935 county-statistics tables7/8 original facsimiles examined in earlier source audit, not reopened for this revision. Different statutory dates and

fiscal denominators must remain separate.

Earmarked municipal debt: Hangzhou waterworks as a controlled comparison

The 1930 Hangzhou Municipal Waterworks Bond Ordinance supplies an unusually explicit legal comparator for local infrastructure finance, but not evidence of realized fiscal performance. Article 1 authorized bonds with a face amount of 2.5 million yuan for a waterworks project; articles 2–3 specified interest and issue-price terms. Article 5 pledged municipal land-tax receipts and future waterworks operating surplus for debt service, required deposits under provincial supervision and established a custody committee representing provincial and municipal authorities, auditors, commerce, banks and bondholders. Articles 7 and 9 specified an amortization schedule and bank administration. The ordinance thus distinguishes borrowing authority, pledged revenue, provincial oversight, collective custody and financial intermediation. A 1929 Zhejiang road-regulations catalogue separately lists highway bond and surtax instruments, but their operative clauses were not inspected here and must not be assimilated to the waterworks ordinance. Nor does the 1930 statute prove that all bonds were sold, revenues realized or debts repaid on schedule. An empirical measure of local fiscal autonomy requires separate evidence on who authorized borrowing, controlled pledged revenues, supervised custody and handled actual cash flows.

文獻注 / Source note — 1930 浙江省杭州市自來水公債條例 arts1–3,5,7,9, Wikisource historical legal-text transcription directly read (not original facsimile): <https://zh.wikisource.org/wiki/浙江省杭州市自來水公債條例> . 1929 浙江省路政章則輯要 catalogue TOC only: <https://commons.wikimedia.org/wiki/File:NLC416-07jh007853-17279> 浙江省路政章則輯要.pdf . No implementation claims.

V. The 1933 Zhejiang County-Road Inventory: Coverage and Missing Evidence

A county-road inventory is a source shaped by administrative reporting rules, not a direct index of local self-government. Route counts, mileage, construction expenditure, fundraising columns, and legal ownership need not correspond one-to-one. The Fenghua mileage discrepancy (section 4 below) justifies a testable hypothesis about mismatches between statistical coverage and fiscal responsibility; it does not justify assigning a cause before route-level verification is completed. The construction-cost figures, by contrast, have been independently blind-transcribed and reconciled (Appendix 13) and no longer present an open question.

1. Three denominators, three claims

Zhejiang's May 1933 highway compilation listed county roads, mileage, construction costs and funding categories. Earlier image-collation records report thirty counties, 191 entries and 1,734.705 kilometers. This was a defined inventory of roads reported by counties, not proof that each listed route belonged to a uniform legal county-road category, not an exhaustive inventory of every class of provincial highway; the 191 entries cannot automatically be treated as 191 independently measured and accepted projects. Section 6 of the U.S. Federal Highway Act of 1921, by contrast, limited the state-designated federal-aid network to seven percent of the state's recorded highway mileage, dividing eligible mileage between primary/interstate and secondary/intercounty roads. Primary mileage could not exceed three-sevenths of the eligible total. The seven-percent ceiling restricted aid eligibility, not construction completion. Comparative research must separately code planned, listed, aid-eligible, under-construction, accepted and operating mileage, and decline to compute a transnational completion-rate ratio where denominators differ.

文獻注 / Source note — Zhejiang Provincial Government Construction Department Statistical Committee, *Zhejiang Provincial Highway Statistics* (May 1933), printed pp.31–37, <https://commons.wikimedia.org/wiki/File:NLC511-027032013015344-16332> 浙江省公路統計.pdf — A original facsimile supported by original-page inspection records (PDF indices38–44). Federal Highway Act of 1921, 42 Stat. 212–214, §§2,6, official GPO text

2. Missing observations are not zero

Auditability depends on classifying missing observations, not simply increasing the number of transcribed digits. The independent blind re-transcription of October 2026 (a second operator, without sight of the earlier provisional figures) entered all 191 Table 17 roads and reconciled them group by group: of the thirty county groups, eighteen carry printed construction-cost subtotals and twelve do not; the twelve groups without subtotals contain fifty-five roads whose cost entries are all blank — blanks are unstated amounts, not zeros. The table also uses pooled cells (one Jiaying cell spanning two roads; one Yin County cell spanning six), whose amounts belong to the group and cannot be split into invented route-level values. On that structure, the eighteen printed subtotals sum to exactly the printed total of 496,635.960 yuan (Appendix 13). An earlier route worksheet snapshot (149 numeric and 42 blank first-entry cells) could not be reproduced under a consistent counting convention for pooled cells and is no longer used as data. The standing methodological requirement is that each entry retain its image-page locator, pooled-cell scope, reason for blankness, and printed county subtotal before route-to-county-to-province reconciliation. The 110.000-kilometre difference between Fenghua's route-level mileage and its printed subtotal concerns the mileage column, lies outside the construction-cost re-transcription, and remains open (section 4 below).

The 1933 county-road inventory is not a census of all roads

The Zhejiang Construction Department's May 1933 highway statistics list thirty counties, 191 entries, 1,734.705 kilometres, and 496,635.960 yuan of reported construction costs on printed page 37. Those figures describe a county-road inventory with stated coverage limits, not a census of every road in Zhejiang. The printed notes identify county-submitted surveys and departmental records as inputs and indicate distance-unit conversions. The table distinguishes route names, mileage, surface, width, costs, sources of funds, and vehicle use. An entry is therefore not necessarily an independent length observation or an accepted project. Comparisons with provincial highways, commercially operated roads, or the U.S. federal-aid network require denominator harmonization before any inference about local fiscal autonomy. County accounts, assembly decisions, receipts and acceptance files remain necessary to test actual expenditure authority.

文献注 / Source note — (A original facsimile directly inspected): 浙江省政府建设厅统计委员会《浙江省公路统计》(1933.5), printed p.37, PDF zero-based 44;

https://commons.wikimedia.org/wiki/File:NLC511-027032013015344-16332_浙江省公路統計.pdf.

Original p.37 explanatory note 3 was directly visually checked again in the documented source audit; its scope includes privately financed non-profit roads, while excluding provincially operated and commercial roads. Original p.38 is a separate under-construction appendix. Do not equate either cost column with county cash disbursement check.

The Fenghua 110-kilometre discrepancy: no conjectural emendation

Fenghua County has thirty-three entries on printed pages 33–34 and a printed subtotal of 124.783 kilometres. An earlier non-blind source-order re-entry identified thirty-one numerical length cells and two blank or dotted cells; the legible numbers sum to 234.783 kilometres, 110.000 kilometres above the subtotal. The blanks must not be recoded as zero. Although an integer discrepancy might invite speculation about duplicate routes, classification, typography, or reading error, none is established. It would be methodologically indefensible to alter the visibly printed 100.000, 55.000, or 45.000 entries solely to force agreement. Because the researcher had already encountered earlier provisional readings, this is a non-blinded source re-entry that has not been independently verified. Both totals, the difference, the missing cells and the verification status are retained as stated.

Coverage rules are a precondition of comparison

The three explanatory notes to Table 17 of the 1933 Zhejiang road statistics determine the coverage of its reported thirty county groups, 191 route entries and 1,734.705 kilometres. The compiler relied on county returns and provincial Construction Department files, converted reported units, and applied exclusions associated with the type and administrative status of roads. The entry count is therefore not a census of every road in Zhejiang. Nor can the published mileage be compared directly with the legally designated federal-aid network in the United States. Pooled mileage cells in Yin County, blanks in Changxing, the provisional Fenghua discrepancy of 110 kilometres, and the historical transcription differences (the 9,398.600-yuan provisional shortfall, since traced to misread printed subtotals, and the withdrawn nineteen-county 2,261.400-yuan excess) are retained only as audit history, not as data (Appendix 13); printed values, re-transcribed values and missing observations keep separate codes. A column describing donations cannot establish county control of project approval.

文獻注 / Source note — (A original facsimile supported by original-page inspection records): 浙江省政府建設廳統計委員會《浙江省公路統計》(1933), printed pp31–37, esp. Table 17 notes p37; PDF zero-based pp38–44. https://commons.wikimedia.org/wiki/File:NLC511-027032013015344-16332_浙江省公路統計.pdf . Construction-cost arithmetic per the independent blind re-transcription (Appendix 13).

Jurisdictional competence versus survey inclusion

Article 126 of the 1921 Zhejiang Provincial Constitution allocated trunk-road and certain branch-road construction to the province and internal county branches to counties, cities, and townships. The 1933 road schedule, by contrast, applied an administrative inclusion rule for county-run projects, including certain privately financed nonprofit works. The former concerns normative jurisdictional responsibility; the latter concerns survey population and classification twelve years later under a different regime. Route counts cannot demonstrate implementation of the earlier constitution, and a county label does not establish exclusive county control over finance, land, supervision, acceptance, or maintenance. A route–county–year crosswalk should separately record statutory road class, inclusion reason, funding party, approving authority, constructor, acceptance authority, payment evidence, and maintenance responsibility. Privately donated yet county-supervised works may meet the survey definition without being wholly financed by county taxes; a provincial project traversing a county may fall outside it. Pooled or blank mileage cells must retain their original structure rather than be divided into invented observations.

文獻注 / Source note — B, 1921 Zhejiang Constitution art126 historical transcription, original facsimile not collated: <https://zh.wikisource.org/wiki/浙江省憲法> ; A, 1933 original road inventory printed p37 note, directly inspected (PDF index44): https://commons.wikimedia.org/wiki/File:NLC511-027032013015344-16332_浙江省公路統計.pdf . No verified 1921–1933 institutional continuity or route-level actual payment records.

Listed county roads versus roads under construction

The original 1933 Zhejiang county-road schedule ends on printed page 37 with thirty county groups, 191 route entries, 1,734.705 kilometres and 496,635.960 yuan in the construction-cost column. Its third explanatory note defines the schedule by county-operated coverage: provincial and commercial roads are excluded, whereas privately financed roads without a profit-making purpose may be included. “County-operated” therefore describes an inventory rule, not proof of payment from county treasuries. Printed page 38 then introduces a separately titled appendix, “Roads Under Construction,” with eight counties and twelve road entries, 112.069 kilometres and 207,866.920 yuan of reported construction costs. These are different project-stage categories. Without a route-level reconciliation, the appendix cannot be treated either as a correction to the page-37 mileage or as an automatically additive component of a single completed-road total. Nor does a construction-cost column establish disbursement by a county government. A defensible fiscal test would require the survey cutoff, project stage, funding source, treasury entries, payment vouchers and acceptance records for each route. The original printed pages

support these descriptive distinctions, not a conclusion about actual fiscal autonomy.

文獻注 / Source note — A — directly inspected original facsimile pages 37 and 38 (PDF zero-based pages 44–45) of 浙江省政府建設廳統計委員會《浙江省公路統計》(May 1933). Page 37 table total and explanatory note 3; page 38 separately headed “(附表) 正在修築之道路”, eight counties and twelve road entries, 112.069 km and 207,866.920 yuan. URL:

<https://commons.wikimedia.org/wiki/File:NLC511-027032013015344-16332> 浙江省公路統計.pdf . No fiscal disbursement evidence inferred.

Correcting the appendix construction-cost transcription

Direct visual reinspection of the 1933 Zhejiang highway inventory, printed page 38 (PDF zero-based page 45), confirms that twelve under-construction road entries total 112.069 km. An earlier nonblind transcription inadvertently omitted a 10,000.000-yuan construction-cost figure printed alongside a bracket joining three Shaoxing roads. The omission created a spurious 10,000.000-yuan discrepancy. The figure must be counted once as a pooled amount, not assigned arbitrarily to an individual road. The ten visible cost amounts—1,500.000, 650.000, 10,000.000 (three-road bracket), 15,000.000, 10,000.000, 54,000.000, 27,000.000, 75,898.420, 10,274.000, and 3,544.500 yuan—sum to 207,866.920 yuan, exactly matching the printed appendix total. The previously reported appendix residual is therefore withdrawn. This is a corrected original-image reading, not a blind B transcription or proof of actual payments. The main-table construction costs have been reconciled by independent blind re-transcription (Appendix 13); the purported nineteen-county excess of 2,261.400 yuan was withdrawn as a Yiwu unit error; the separate Fenghua 110-km mileage issue remains unresolved.

文獻注 / Source note — A — 1933《浙江省公路统计》原印第38页（PDF零基第45页）原印图像核对；绍兴县三路括号旁合并建筑费10,000.000元原先漏录，现计入十笔可辨金额，合计207,866.920元，与印刷总计相符。合并款项不可任意分摊至单一路线；不推断实际支付。

Original facsimile <https://commons.wikimedia.org/wiki/File:NLC511-027032013015344-16332> 浙江省公路統計.pdf . This supersedes the earlier provisional 10,000-yuan appendix residual claim.

The 1923 constitutional limits on road tolls and provincial taxation

Article 27 of the 1923 national Constitution supplies an overlooked national constraint on provincial road finance. It did not abolish provincial taxation. Rather, it authorized national legislation to limit local taxes and collection methods when they impaired national revenue or commerce, imposed double taxation, levied excessive or obstructive charges for using public roads and other transport facilities, discriminated against goods imported from other provinces, or taxed interprovincial passage. Article 28 separately addressed conflicts between provincial and national law and their interpretation by the Supreme Court. Provincial fiscal competence and nationally enforceable limits on internal trade thus coexisted in the same constitutional design. The mechanism differs from the 1921 American federal-aid highway scheme, which governed eligible road projects through conditional grants, matching arrangements and maintenance oversight. Neither legal text proves that Zhejiang counties actually collected a particular toll or spent a particular sum on roads in 1933. Testing implementation requires road-fee ordinances, collection accounts, traffic records and litigation, none of which are verified in the present evidence record. Section 9 of the 1921 U.S. Act, by contrast, expressly required highways constructed or reconstructed under that Act to be free of tolls of every kind. That project-specific rule was more categorical than the 1923 ROC Constitution’s authorization of national limits on excessive or obstructive local road charges, but it did not govern every road in the United States.

文獻注 / Source note — A, 1923 ROC Constitution original printed pp10–11, arts26–28, original facsimile inspection documented in the source audit: <https://commons.wikimedia.org/wiki/File:NLC416-11jh007322-56095> 中華民國憲法.pdf . A, U.S. Federal Highway Act of Nov. 9, 1921, §9 (toll prohibition), 42 Stat.214, and §6 (7% denominator), 42 Stat.213, original official printed pages 213–214 visually inspected for this revision, <https://www.govinfo.gov/content/pkg/STATUTE-42/pdf/STATUTE->

An archival falsification test for the 1933 road regulations

A digital catalogue identifies an August 1933 compilation of regulations issued by the Zhejiang Provincial Highway Administration, with related copies under distinct National Library of China identifiers. It provides a potentially valuable path for testing approval, engineering acceptance, maintenance, and fiscal procedures. At the time of writing, only bibliographic records and file descriptions were established, and no specific article number, institutional power, or payment rule is attributed to the compilation in this section; two of its form volumes were subsequently inspected (sections 10A–10B), and this section retains the archival test designed on that basis. The next evidentiary sequence is to establish whether the copies are the same edition, build a page-level contents map, and extract each rule by responsible agency, road category, required approval, payment condition, and maintenance duty. These results should then be matched route by route to the 1933 road statistics and to the county-budget regulations. A county-administered route subject to provincial approval would require an actual approval file before control could be assigned; a privately financed road would require accounts distinguishing donation, advance, and treasury expenditure. The purpose is falsification, not confirmation of a predetermined autonomy narrative.

文獻注 / Source note — C, bibliographic metadata only: 浙江省公路管理局章則匯編, [浙江省公路管理局編], [1933], NLC416-16jh002888-86929 (96-page scan),

<https://commons.wikimedia.org/wiki/File:NLC416-16jh002888-86929> 浙江省公路管理局章則匯編.pdf ; related NLC511-027032016010455-42160 (110 pages),

<https://commons.wikimedia.org/wiki/File:NLC511-027032016010455-42160> 浙江省公路管理局章則匯編.pdf . Bibliographic record for the compilation as first located; for the subsequently inspected form volumes, see sections 10A–10B.

Provincial highway-office reporting forms, not completed project accounts

A newly located 1933 primary-source compilation, Regulations and Forms of the Zhejiang Provincial Highway Administration (浙江省公路管理局章則汇编), identifies a concrete archival bridge between published road statistics and project administration. Its engineering-form instructions (original printed pp. 1–4; PDF indices 39–42) specify document types for surveying, progress, budgets, contracts, materials, and acceptance. These are blank templates and reporting instructions for the provincial highway office and its road sections—not completed county-road ledgers, vouchers, or proof that any particular county project was paid for or finished. The distinction prevents a designed information system from being mistaken for demonstrated implementation.

Printed page 1 distinguishes a survey-work daily diary, a ten-day survey report, a ten-day engineering report, and other project reports; printed page 2 extends the system to earthwork calculation, drainage or culvert investigation, and engineering records. A blank survey diary and ten-day report on PDF index 43 contain fields for personnel, work location or mileage, current-period accomplishment, cumulative accomplishment, and remarks. These forms suggest an archival test running from survey and approval through progress, budgeting, and acceptance. Because the reproduced fields are unfilled, they establish documentary requirements, not actual completion, county expenditure, or compliance rates.

Printed pages 3–4 distinguish materials requisition, procurement, receipt, issue, return, equipment custody, and monthly materials reporting. Purchasing, inventory movement, and project consumption were thus designed as separate administrative events. This strengthens the manuscript’s restrictive interpretation of the 1933 county-road “construction cost” column: a reported cost is not, without further evidence, a county-treasury cash payment or a provincial disbursement. To establish who bore a cost, controlled payment, and accepted the work, a researcher must link a named route and fiscal year to completed purchase orders, issue slips, approved budgets, payment vouchers, and acceptance records. Whether the provincial bureau’s forms governed county-administered roads remains unverified and requires a separate jurisdictional crosswalk.

The new finding is not that Zhejiang already possessed verified road-project accounts; it is that the provincial bureau prescribed a granular reporting architecture while the corresponding completed records remain missing from this study. The next archival search should target route names, engineering identifiers, revenue sources, approving offices, material-issue dates, and signed acceptance records, rather than infer fiscal autonomy from total mileage or aggregate construction cost. The comparison is falsifiable: if county-administered roads followed a separate administrative and accounting regime, the provincial templates must remain a comparator rather than being imposed as proof of county practice.

The newly inspected forms also sharpen the cross-national cost-accounting test. Section 2 of the U.S. Federal Highway Act of 1921 expressly included supervision, inspection, physical building, and incidental expenses in “construction” while excluding locating, surveying, mapping, and acquisition of rights of way; section 11 separately limited engineering, inspection, and contingencies in project estimates. The Zhejiang bureau kept distinct survey, engineering, and materials forms, but this proves a recordkeeping distinction—not that its published county-road “construction cost” adopted the U.S. statutory cost definition. A per-kilometre comparison or grant-rate calculation therefore requires matching the inclusion of land, surveying, materials, and acceptance costs before interpreting numerical differences as fiscal autonomy or administrative efficiency.

文献注 / Source note — A ORIGINAL PRINTED PRIMARY SOURCE, pages directly visually inspected: 浙江省公路管理局编: 《浙江省公路管理局章则汇编》(约 1933), 目录 PDF index2, 工程表单书册应用之说明原印第 1—4 页/PDF indices39–42, 空白测绘工作日记及旬报 PDF index43, 工程进度图式 PDF index45. Digital facsimile: https://commons.wikimedia.org/wiki/File:NLC416-16jh002899-87103_浙江省公路管理局章則匯編.pdf . U.S. comparative source: Federal Highway Act of 1921, 42 Stat. 212, §2, and 42 Stat. 214, §11, official original <https://www.govinfo.gov/content/pkg/STATUTE-42/pdf/STATUTE-42-Pg212.pdf> . Evidence grade A for the existence and prescribed use of forms; NOT evidence of filled records, disbursement, construction completion, or county-level legal applicability.

The provincial highway bureau’s budget, final-account, and receipts-and-outlays templates

A second, distinct volume under the same 1933 title, Zhejiang Provincial Highway Administration Regulations and Forms, contains accounting books and schedules rather than engineering templates. Its August 1933 title page and original printed pp. 1–10 (PDF indices 2–13) identify forms tied to the central accounting office, the auditing authority, the Zhejiang Construction Department, and the provincial highway bureau. The printed instructions classify multilevel revenue and expenditure estimates; a blank receipts-and-outlays comparison schedule appears on printed p. 8, followed by instructions for final accounts and budget classifications. This is direct evidence of a designed provincial budget-to-accounting architecture, but it does not establish that a specific county road was entered into that system or that the corresponding money was actually paid.

The two volumes must be kept distinct from the 1933 published county-road inventory. One volume specifies survey, engineering, materials, and acceptance records; another prescribes budget, final-account, and receipts-and-outlays forms; the inventory aggregates road entries and construction-cost figures within its own statistical coverage. These are three different evidentiary objects. The inventory's construction costs have been reconciled by independent blind re-transcription (Appendix 13); the purported 11,660-yuan Yiwu subtotal was actually 11.660 kilometres of road distance, and the former nineteen-county sum of 498,897.360 yuan and 2,261.400-yuan excess have been withdrawn. Reconciliation settles the printed arithmetic only: attributing any amount requires completed accounts matched by year, route, administrative authority, and cost classification. An empty budget or final-account form neither supplies an amount nor identifies its bearer.

This evidence also challenges a binary contrast between “provincial finance” and “county autonomy.” Central accounting and auditing bodies, the provincial Construction Department, the provincial highway bureau, and potentially separate county accounts may each have exercised different powers over classification, approval, reporting, custody, payment, audit, debt, and maintenance. Genuine county fiscal

autonomy must be tested against each power separately. Blank schedules reveal the administrative categories the provincial system expected to record; they cannot determine which authority actually controlled any particular project.

原始文献注 / Primary-source note — A directly visually inspected original: 浙江省公路管理局编：《浙江省公路管理局章则汇编》“会计书表账簿格式及说明”分册，1933年8月题记，原印第1—10页（扫描PDF 零基索引2—13（含插入的空白表式）；第8页收支对照表，PDF index11），<https://commons.wikimedia.org/wiki/File:NLC416-16jh002888-86929> 浙江省公路管理局章则汇编.pdf。与另一分册“工程表单书册应用之说明”（PDF indices39–42）分别登记；两册均为制度性空白表式，不是已填会计账簿。A = existence and prescribed form; actual execution, county applicability, and monetary reconciliation remain UNVERIFIED.

Two supervisory chains in a single road project

The 1933 provisional rules on rewarding and disciplining county magistrates for road construction and the two provincial highway-office form manuals should be read alongside one another without collapsing their functions. The former addressed the magistrate's performance—deadlines, fundraising, organized labour, and the handling of project funds—with different roles for provincial construction, civil-administration, and government authorities. The latter organized records of surveys, progress, materials, budgets, and final accounts. These are not three independent attestations that a road was completed or paid for. The magistrate rule identifies a possible personnel-accountability channel; the manuals identify a prescribed engineering and accounting channel. Whether the two channels converged on a named county road requires completed forms linked by route or project number, dated approvals, and an actual reward or disciplinary decision. Publication of provincial forms alone does not establish their application to every county-administered road.

The archival unit of analysis should therefore be county–route–project identifier–year, not the county alone. For each unit, the published route name, the magistrate's term, stated funding sources, and construction stage should be matched separately to provincial personnel files, engineering progress reports, materials ledgers, budget and final-account statements, and county treasury disbursements. Blank templates establish a reporting design, not compliance. A magistrate's award or penalty, without payment records, establishes a personnel decision rather than the incidence of construction costs. Likewise, although the construction-cost table has been reconciled by independent blind re-entry, no figure in it can be attributed to fraud, overspending, or institutional failure without the underlying accounts; the alleged nineteen-county excess of 2,261.400 yuan was withdrawn after Yiwu's 11.660 was verified as kilometres, not construction costs.

National-road legislation and the county-road evidence boundary

The National Road Regulations promulgated on 6 June 1931 supply a missing statutory layer between the provincial-constitution debate and the Zhejiang road inventories. Article 2 defined national roads by interprovincial connections and links to strategic defence sites, ports, and commercial centres. Articles 3–5 assigned route selection, standards, and supervision to the national Ministry of Railways while charging provincial construction departments or other competent agencies with works within their territory. Article 6 separately allowed direct ministry financing and execution, or assignment to provinces, for frontier routes. Article 8 required monthly progress and receipts-and-expenditures reports to the ministry; article 11 assigned interprovincial national-road disputes to the ministry. A national road could thus be built by a province without ceasing to be a centrally directed project. Conversely, provincial construction did not establish exclusive provincial legislative or fiscal autonomy.

The article 8 reporting duty is functionally consistent with the engineering and accounting forms published by Zhejiang in 1933, but no original instruction has yet been identified proving that both manuals were promulgated to implement the National Road Regulations in their entirety. Nor may a reporting duty applicable to national roads be presumed to cover every county-administered route in the 1933 county-road inventory. Each route must first be classified under the law in force, including

interprovincial or strategic status, and then traced through ministry route approvals, provincial monthly reports, highway-office ledgers, and county treasury records. Only that combined classification and document trail can support claims about actual central, provincial, and county responsibilities.

Heterogeneous finance in the 1933 county-road schedule

The consecutive printed pages of Table 17 in the 1933 Zhejiang road statistics reveal a mixture of road classes and funding arrangements rather than a uniform category of county-treasury expenditure. Printed page 31 lists three routes in Hang County, totalling 0.662 km and 1,770.000 yuan in recorded construction cost. Page 35 lists thirteen routes in Xiangshan County, totalling 218.820 km and 72,500.000 yuan. Page 36 lists ten routes in Zhuji County, totalling 431.000 km, but leaves the county construction-cost subtotal unreported while repeatedly describing financing as private funds. Road surface, width, project stage and accounting basis differ; dividing these figures to obtain a comparable public cost per kilometre would be unsound. A blank cost field is missing data, not evidence of zero expenditure, and private subscriptions or donations cannot be recoded as county tax receipts without vouchers and treasury accounts. Grouped cost brackets also prevent arbitrary allocation to individual routes. The printed grand total of 496,635.960 yuan is therefore a reported inventory aggregate, not verified disbursement by thirty county treasuries.

文獻注 / Source note — A, original printed pages visually inspected: 浙江省政府建設廳統計委員會, 《浙江省公路統計》(1933), 第十七表, 原印第31、35、36、37頁, PDF indices 38,42,43,44, https://commons.wikimedia.org/wiki/File:NLC511-027032013015344-16332_浙江省公路統計.pdf. County subtotals per the independent blind re-transcription (Appendix 13), which reconciles the eighteen printed subtotals exactly to the printed grand total; the withdrawn 2,261.400-yuan excess of the nineteen-county provisional sum was a unit error; no county treasury vouchers inspected. County cost blanks are missing, not zero.

VI. The American Highway Act: Cooperative Finance, Not County Federal Status

The relevant American comparison is an administrative chain linking state selection of eligible roads, federal project approval, state control of matching funds, progress payments, and maintenance obligations. The seven-percent rule was a ceiling on mileage designated for the federal-aid system, not a construction-completion rate. American counties were not constituent members of the federation and did not acquire direct federal grants merely because a road crossed county lines. Comparison therefore requires matching actors and financial stages, rather than translating “state” as “province” and comparing percentages.

Supplement: Distinct denominators and exceptions in the 1921 U.S. Act

Section 6 of the 1921 Federal Highway Act did not impose a permanent ceiling on all road building. The state highway department initially designated a federal-aid system of no more than seven percent of the state’s total recorded highway mileage at enactment. Primary or interstate highways could constitute no more than three-sevenths of eligible mileage; secondary or intercounty highways comprised the balance. The usual rule limited spending on primary routes to sixty percent of federal aid, but allowed an exception with state-highway-department consent and federal approval. Additional eligible mileage could be authorized after provision for completion and maintenance of the initial seven-percent system, subject to federal approval and available funds. Seven percent, three-sevenths, and sixty percent have different denominators and legal functions; none measures the share of roads actually completed or the extent of Zhejiang county autonomy.

Supplement: Funding origin, approval, and payment

Under section 2, funds raised by a county or other political subdivision could count as state funds when placed under direct state-highway-department control; section 7 required state-controlled funding for construction, reconstruction, and maintenance. Section 11 ordinarily capped the federal share at fifty

percent of estimated approved project cost, with a formula-based exception for states where unappropriated public lands exceeded five percent of total land area. Section 12 assigned construction to state highway departments under federal approval and inspection; section 13 distinguished project approval and reservation of funds from final compliant payment and interim payments limited by the value of labor and materials actually incorporated. The origin of local funds, federal apportionment, project approval, and cash disbursement are distinct observations. Without treasury and project records, statutory matching rates cannot be treated as expenditures, and Zhejiang's printed construction-cost totals cannot be equated with county-treasury payments.

新增来源注 / Additional source note — [A original official U.S. statute; printed pp212–215 directly read] Federal Highway Act of 1921, 42 Stat.212–215, §§2,6–7,11–13: <https://www.govinfo.gov/content/pkg/STATUTE-42/pdf/STATUTE-42-Pg212.pdf> . [A 1933 magistrate rule original printed p45 (PDF index51) personally visually inspected] 浙江民政月刊 1933 年第 3 卷第 3–4 期, 浙江省各縣縣長築路獎懲暫行規程第 5 條, 原印第 45 页: <https://commons.wikimedia.org/wiki/File:NLC404-01J002066-24509> 浙江民政月刊_1933 年 3 卷 3–04 期.pdf . [A official ROC constitutional webpage] <https://www.president.gov.tw/Page/284/1241> . No actual grant disbursement records were inspected.

1. Eligibility bias and the meaning of county finance

Section 2 of the 1921 U.S. Act included bridges, drainage and protective works in its definition of highway, but generally excluded streets in municipalities of at least 2,500 residents, subject to an exception for sparsely settled stretches. The statute's "intercounty" road category was a state-designated and federally approved aid category, not a grant of federally entrenched county fiscal authority. Comparing route counts, mileage or expenditure in that selected U.S. network with Zhejiang's county-road compilation cannot establish which system afforded greater county autonomy. That question instead requires county budget approvals, resolutions, receipts, construction contracts, acceptance certificates and maintenance appropriations identifying who paid and who controlled each project.

文獻注 / Source note — A, Federal Highway Act 1921, 42 Stat.212–214, §§2,6, original official pages 213–214 directly inspected: <https://www.govinfo.gov/content/pkg/STATUTE-42/pdf/STATUTE-42-Pg212.pdf> ; A, Zhejiang 1933 county budget regulations original printed pp28–29 examined in earlier source audit, not rechecked here. Distinguish legal project eligibility from actual treasury disbursement.

Who raises the money, who controls the project, and who maintains it?

The U.S. Federal Highway Act of 9 November 1921 offers a precise counterexample to the inference that local fundraising implies local project sovereignty. Section 2 allowed money raised by a political subdivision to qualify as state funds when placed under the direct control of the state highway department. Section 6 limited the designated federal-aid system to seven percent of a state's recorded highway mileage, subject to federal approval. Section 7 reiterated state control over matching funds; sections 11–14 regulated project submissions, plan approval, state supervision, progress payments, and remedies for deficient maintenance. Seven percent was a network-designation ceiling, not a completion rate or an autonomy index. The 1947 ROC Constitution separately assigned national/provincial/county revenue demarcation to the center (Article 107(7)), county communications, finance, and police/defense functions to the county (Article 110), autonomous and delegated duties to the county magistrate (Article 127), and equalization assistance for poorer counties to the province (Article 147). These are useful comparative categories, but the 1947 constitutional settlement was not the operative law of Zhejiang county roads in 1933.

文獻注 / Source note — (A official primary legal text directly inspected): U.S. Federal Highway Act, 42 Stat. 212–215 (1921), §§2,6–7,11–14, <https://www.govinfo.gov/content/pkg/STATUTE-42/pdf/STATUTE-42-Pg212.pdf>. (A official legal webpage directly inspected): ROC Presidential Office, Constitution, Arts107,110,127,147, <https://english.president.gov.tw/Page/94>. Distinguish original 1947 main text from later constitutional

amendments.

Payment evidence under the 1921 U.S. Highway Act

The Federal Highway Act of 1921 established a sequence of funding, approval, construction, and reimbursement controls rather than a simple matching-grant formula. Section 2 counted funds raised by state subdivisions as state funds only when placed under the direct control of the state highway department. Section 7 required provision for construction, reconstruction, and maintenance funds before federal project approval. Section 11 required state submissions and federal approval of plans and estimates; section 12 assigned direct supervision to state highway departments subject to federal inspection. Section 13 authorized progress payments only in relation to labor and materials actually incorporated into compliant construction. Section 14 provided a ninety-day maintenance-correction mechanism and sanctions affecting subsequent projects. A project listing, an estimated cost, a disbursement, an accepted work, and a continuing maintenance obligation are therefore different evidentiary objects. Zhejiang's 1933 county-road schedule can be tested against those categories, but its printed construction-cost field cannot be presumed to document actual provincial or county payment or engineering acceptance. This is a comparison of administrative control points, not a claim that U.S. federal–state and Chinese provincial–county relations were constitutionally equivalent.

文献注 / Source note — OFFICIAL PRIMARY LAW FACSIMILE SUPPORTED BY DOCUMENTED PAGE INSPECTION: Federal Highway Act of 1921, 42 Stat. 212–215, §§2,7,11–14, printed pp.212,214,215 visual page inspections; <https://www.govinfo.gov/content/pkg/STATUTE-42/pdf/STATUTE-42-Pg212.pdf> . A facsimile; no original U.S. agency project vouchers inspected. Zhejiang road-cost payment inference remains unverified.

Budget floors, equalization and conditional reimbursement

Three fiscal techniques must be separated before comparing road administration. First, article 124 of the 1921 Zhejiang Provincial Constitution required transport expenditure to represent at least five percent of the provincial expenditure budget. This was a provincial budget floor, not a county-specific road appropriation and not proof of treasury disbursement. Second, the 1947 ROC Constitution's article 109 contemplated national-treasury assistance, following a Legislative Yuan decision, when provincial funds were insufficient for enumerated responsibilities; article 147 separately envisaged discretionary assistance from the center to poorer provinces and from provinces to poorer counties for territorial economic balance. Neither provision establishes actual receipts by any named county. Third, the U.S. Federal Highway Act of 1921 organized federal–state cooperation around designated and approved road projects, reimbursement gates and maintenance obligations. Its architecture was neither a fixed provincial transport-budget percentage nor a general poor-county transfer. A usable fiscal dataset therefore requires distinct fields for statutory budget floors, appropriation decisions, control of matching funds, disbursement vouchers, and maintenance compliance. Aggregating these into a single score of local fiscal autonomy would erase the distinction between where money originates and who may legally direct it.

文献注 / Source note — B, 浙江省憲法 art124 historical transcription: <https://zh.wikisource.org/wiki/浙江省憲法> ; A, ROC Presidential Office Constitution arts109(3),147: <https://www.president.gov.tw/Page/284/1241> ; A, U.S. Federal Highway Act 1921, 42 Stat.212–215 §§7,11–14 official original legal facsimile (pp213–214 directly inspected here): <https://www.govinfo.gov/content/pkg/STATUTE-42/pdf/STATUTE-42-Pg212.pdf> ; B, FHWA historical account: <https://www.fhwa.dot.gov/highwayhistory/dodge/11.cfm> . Actual implementation amounts not verified.

Statistical disclosure, project maps and audit accountability

A provincial road schedule establishes that information was compiled, not that the corresponding appropriation was debated, paid, inspected or audited. Sections 15 and 19 of the U.S. Federal Highway Act of 1921 imposed distinct reporting duties: publication of approved highway-system maps and annual

supplements, and a report to Congress describing project status, allocations, receipts and expenditures. These statutory duties do not themselves prove that each required report was issued. Articles 95–96 of the 1947 ROC Constitution supplied the Control Yuan with document-demand and investigatory powers; article 105 required the Auditor General to complete an audit and report to the Legislative Yuan within three months after the Executive Yuan submitted final accounts. The comparative variable is not merely the existence of statistics, but the traceability of information from project to voucher, supervising authority and legislative audit. For Zhejiang in 1933, the road inventory, provincial appropriations, county cashbooks, engineering acceptance records and final accounts must be treated as separate evidentiary layers. An inventory total should never be labeled audited public expenditure without the missing links.

文獻注 / Source note — US 1921 Act, 42 Stat. 216, §§15,19, official PDF text directly read; ROC Constitution arts95–96,105, official Presidential Office page directly read: <https://www.president.gov.tw/Page/284/1241> . These provisions postdate Zhejiang 1933 in the ROC case; comparison is analytical, NOT causal.

From the seven-percent ceiling to the 1923 map: designation is not completion

The seven-percent provision in section 6 of the 1921 U.S. Federal Highway Act was a ceiling on mileage eligible for the designated federal-aid system, not a measure of construction completed in that year. The Federal Highway Administration's official historical account reports 2,859,575 miles of state-certified roads, yielding an approximately 200,170-mile ceiling. The Bureau of Public Roads map published on November 1, 1923 designated 168,881 miles, or about 5.9 percent of all U.S. roads. The 31,289-mile difference measures unused eligibility relative to the statutory ceiling; it does not identify unbuilt road projects. FHWA describes a process involving state maps, federal technical analysis and interstate coordination. These figures are drawn from an official retrospective, not from a visual transcription of the original 1923 map in the present evidence record. The methodological implication for Zhejiang's 1933 county-road inventory is to code five statuses separately: statutory eligibility, administrative designation, work in progress, engineering acceptance and road opening. Zhejiang's previously transcribed 191 routes and 1,734.705 kilometers cannot be used as a construction-completion rate comparable to the American designated-network mileage.

Allocation is not payment: three fiscal gates in the 1921 U.S. statute

Section 21 of the Federal Highway Act of 1921 first permitted a deduction of up to 2.5 percent for administration and highway research. It then distributed the remaining appropriation by three equally weighted state-level measures: area, population, and mileage of rural-delivery and star mail routes, subject to a minimum of one-half of one percent for each state. The fiscal sequence contains at least three separate gates: congressional appropriation and statutory deduction; interstate apportionment and its floor; and project-specific matching, approval, and payment under sections 7 and 11–13. An allotment to a state does not establish a cash payment for any particular county road, nor does it transfer unconditional revenue autonomy to a county. Section 21 also provides for the availability and reapportionment of unspent sums. The appropriate evidentiary distinction is therefore allocation, obligation, and disbursement, not a single undifferentiated notion of “federal subsidy.” The 1921 Zhejiang provincial transport-budget floor and the 1947 ROC equalization clause operate at different fiscal levels and cannot be mapped onto this American sequence without qualification.

文獻注 / Source note — A — 1921 Federal Highway Act, 42 Stat. 217, §21, original printed page 217 (PDF zero-based p5), directly inspected in the documented source audit; §§7,11–13, original pp214–215 (p215 inspected in the documented source audit). <https://www.govinfo.gov/content/pkg/STATUTE-42/pdf/STATUTE-42-Pg212.pdf> . A — 1947 ROC Constitution art147, Presidential Office official legal text <https://www.president.gov.tw/Page/284/1241> . Normative design only; no project ledger or treasury disbursement verified.

文獻注 / Source note — A, 1921 U.S. Federal Highway Act §6, 42 Stat.213, original official printed p213 directly inspected: <https://www.govinfo.gov/content/pkg/STATUTE-42/pdf/STATUTE-42-Pg212.pdf> ; B, FHWA historical study by Richard Weingroff,

<https://www.fhwa.dot.gov/infrastructure/hwyhist04f.cfm> (updated 2017-06-27), reports Nov. 1, 1923 BPR system map at 168,881 miles (5.9%), citing America's Highways 1776–1976 pp108–109. The original 1923 map was not examined; Zhejiang 1933 figures are separately sourced.

Historical constitutional design and subsequent amendments

This study treats the ROC Constitution adopted on 25 December 1946, promulgated on 1 January 1947, and brought into force on 25 December 1947 as a historical constitutional design. It does not read subsequent Additional Articles back into the original settlement. Article 9 of the currently published Additional Articles provides a distinct statutory framework for provincial and county institutions, including provincial organs whose appointment arrangements differ from the original constitution's provincial-autonomy design; it also preserves elected county councils and county heads. Accordingly, the original articles on provincial competences, autonomy laws, and jurisdictional review are analyzed as 1947 legal propositions, not as an unqualified description of institutional arrangements in 2026. Three periods must remain analytically separate: the original constitutional text, subsequent constitutional and local-government amendments, and the actual operation of institutions and fiscal transfers in a specified year. This chronological control prevents anachronism without claiming that all provisions of the original provincial system were implemented.

文獻注 / Source note — A — ROC Presidential Office official original Constitution (promulgation/effective dates, arts109–117, 123–127): <https://www.president.gov.tw/Page/284/1241> ; A — Presidential Office official Additional Articles art9 (current consolidated text): <https://www.president.gov.tw/Page/95> . Both official legal webpages checked in the documented source audit; no 1947 implementation files inferred.

VII. The 1947 ROC Constitution: County Self-Government and Competence Disputes

The 1947 ROC Constitution is valuable because it enumerated central, provincial, and county competences while also providing rules for unenumerated matters and jurisdictional disputes. In contrast with the appointed county magistrate under Zhejiang's 1921 design, Article 126 provided for the election of county heads by county residents, altering the formal source of democratic accountability. Yet constitutional text and implementation remain separate questions. The comparison concerns legal design and institutional safeguards; later political practice cannot simply be projected backward as the original effect of the 1947 provisions.

The 1946 PCC revision principles: negotiated provincial autonomy and functional allocation

The January 1946 Political Consultative Conference resolution on constitutional revision set out four local-government principles: the province as the highest unit of local self-government, functional allocation of central and provincial competences, election of provincial governors, and permission for provincial constitutions that did not conflict with the national constitution. The language is comparable to earlier provincial constitutional projects, but resemblance alone does not establish borrowing from Hunan or Sichuan. The resolution also proposed a multi-party drafting-review committee to revise the 1936 draft in light of competing submissions. It is therefore evidence of negotiated constitutional principles, not the final enacted text of 1947. Establishing what survived requires an article-by-article comparison among the 1946 revised drafts, the constituent assembly record and the promulgated Constitution. The PCC provision on provincial constitutions does not demonstrate that provinces actually exercised such constituent authority.

The 1946 Political Consultative Conference's reference to the equalization of central and provincial powers should also be situated against Sun Yat-sen's 1924 Outline for National Reconstruction, rather than treated as synonymous with the provincial constitutional movement. Article 17 of the Outline allocated responsibilities by whether an affair required national uniformity or adaptation to local circumstances. Article 18 identified the county as the unit of self-government and the province as an intermediary between county and center, while article 16 conditioned the constitutional phase on

completion of county self-government throughout a province. This county-centered, staged conception shared concerns with provincial autonomy but differed from projects that grounded provincial constitutional authority in provincial political communities. Similar terminology between 1924 and the 1946 negotiating principles warrants investigation; without drafting minutes, version comparisons, or attributable proposals, it does not establish direct textual borrowing in article 111 of the 1947 Constitution.

文獻注 / Source note — 1924 《國民政府建國大綱》 arts16–18, historical transcription <https://zh.wikisource.org/wiki/建國大綱> ; Shanghai Soong Ching Ling Memorial Residence museum record of the 1924 handwritten Outline, <https://sswgw.org.cn/wwwdc/szsw/4205.htm> . Original handwritten clauses were not personally collated against the manuscript facsimile; no direct 1924 → 1946 drafting transmission claimed. 1946 PCC resolution B historical transcription <https://zh.wikisource.org/wiki/政治協商會議憲法草案決議案> .

文獻注 / Source note — B — historical transcription of 1946 《政治协商会议宪法草案决议案》, section 二 (八) 地方制度, items1–4, and section 一 review committee: <https://zh.wikisource.org/wiki/政治協商會議憲法草案決議案> . Original signed resolution, committee minutes and 1946 draft variants not inspected. A official 1947 ROC Constitution webpage for final enacted articles: <https://www.president.gov.tw/Page/284/1241> . No direct textual transmission inferred.

Constitutional rank of county autonomy

The 1947 ROC Constitution placed the division of national, provincial and county revenues at the central level under article 107(7), while articles 109–110 enumerated provincial and county powers, including roads, public works, revenue and police. Article 111 assigned residual matters by their territorial character and disputes to the Legislative Yuan; articles 121–127 specified county self-government and elected officials, while article 147 envisaged provincial assistance to poorer counties. The U.S. federal Constitution contains no equivalent nationwide catalogue of county competences. *Hunter v. Pittsburgh*, 207 U.S. 161, 178–79 (1907), concerned Pennsylvania municipalities and state legislative power, not every American county or home-rule provision. These constitutional texts must not be retrojected into the administrative practice of Zhejiang in 1933.

文獻注 / Source note — (A official primary legal webpage, not 1947 original facsimile): ROC Presidential Office, Constitution arts107,109–111,121–127,147, <https://english.president.gov.tw/Page/94> ; (A historical judicial opinion transcription, not reporter facsimile): *Hunter v. Pittsburgh*, 207 U.S. 161, 178–79 (1907), <https://supreme.justia.com/cases/federal/us/207/161/> . Later amendments and state constitutions require separate treatment.

County accountability under appointment and election

Article 128 of the 1921 Zhejiang Provincial Constitution provided for a county magistrate appointed by the provincial governor, while article 130 contemplated a directly elected county council. Article 131 allowed the council, by a specified supermajority, to initiate impeachment of the magistrate, but routed the matter to the governor for legal disposition; article 132 permitted county electors to vote no confidence in the council. The arrangement was neither unqualified popular self-government nor a complete absence of local accountability. Electors could constitute and challenge the council, and the council could trigger executive accountability, while the magistrate's appointment and the disposition of impeachment remained vertically mediated. The 1947 ROC Constitution adopted a different formal architecture: article 123 granted county electors electoral and recall rights concerning county officials, article 124 provided for an elected county council, article 126 made the magistrate elective, and article 127 preserved the magistrate's obligation to administer both county autonomy and delegated central or provincial tasks. The analytically decisive questions are who selects the county executive, who can remove that official, and where responsibility for delegated functions lies. Neither text demonstrates implementation without electoral returns, council minutes, impeachment files, and gubernatorial orders.

文獻注 / Source note — B, 1921 浙江省憲法 arts128,130–132 historical transcription (original printed edition not collated): <https://zh.wikisource.org/wiki/浙江省憲法> ; A, 1947 ROC Constitution arts123–127 official Presidential Office legal text: <https://www.president.gov.tw/Page/284/1241> . No 1921 county election or impeachment implementation records verified.

Territorial scale and national road competence

Article 126 of the 1921 Zhejiang Constitution divided construction responsibility between provincial trunk routes and internal county branches, while article 135 included county roads and civil works among enumerated local matters. This intraprovincial allocation was not a complete national–provincial–county competence code. The 1947 ROC Constitution employed several distinct jurisdictional tests: article 107(5) assigned national roads and state-owned railways to central legislative and executive competence; article 108(9) treated transport crossing more than one province as a subject for central legislation and execution or delegation; articles 109(1) and 110(1) enumerated provincial and county transport, respectively; and article 111 assigned otherwise unlisted matters according to their national, provincial, or county character. Administrative boundary crossing, statutory road class, building authority, and financing party are thus separate variables. The U.S. 1921 Act limited federal assistance to a designated state road system comprising no more than seven percent of the state’s total highway mileage as recorded by its state highway department when the Act was enacted: seven percent was an eligibility ceiling, not a road-completion rate. Federal project participation did not itself imply federal ownership or operation of every road. A defensible comparison with the 1933 Zhejiang county-road schedule must begin with the schedule’s inclusion rule, followed by route-level evidence of classification, approval, and payment.

文獻注 / Source note — B, 1921 Zhejiang Constitution arts126,135 historical transcription (original facsimile not collated): <https://zh.wikisource.org/wiki/浙江省憲法> ; A, ROC Constitution arts107(5),108(9),109(1),110(1),111 official Presidential Office legal text: <https://www.president.gov.tw/Page/284/1241> ; A, U.S. 1921 Federal Highway Act §6 original printed p213 directly inspected, 7% of total highway mileage recorded by state highway department at passage: <https://www.govinfo.gov/content/pkg/STATUTE-42/pdf/STATUTE-42-Pg212.pdf> ; B, FHWA historical study <https://www.fhwa.dot.gov/highwayhistory/dodge/11.cfm> . No Zhejiang route-level jurisdictional crosswalk.

Who decides jurisdictional disputes? Constitutional review versus grant approval

The strength of local autonomy depends not only on enumerated competences but also on who adjudicates disputes over them. Article 111 of the 1947 ROC Constitution allocated unenumerated matters by their national, provincial or county character, assigning disputes to the Legislative Yuan. Article 114 required provincial autonomy laws to be transmitted to the Judicial Yuan for constitutional review, while article 117 assigned the Judicial Yuan interpretation of conflicts between provincial regulations and national law. These are distinct normative procedures for residual competence, charter constitutionality and legal inconsistency. Sections 6 and 14 of the U.S. Federal Highway Act of 1921 gave the Secretary of Agriculture authority over federal-aid network approval and consequences of inadequate maintenance. Such decisions concern administrative eligibility and grant compliance, not constitutional adjudication of state or county autonomy. For Zhejiang county government in 1933, the relevant empirical test is whether appeals, administrative reconsideration, judicial proceedings and outcomes can be located for contested provincial highway decisions. Formal review powers alone do not establish effective remedies.

文獻注 / Source note — ROC Constitution arts111,114,117 official Presidential Office <https://www.president.gov.tw/Page/284/1241> ; US Federal Highway Act 1921 §§6,14 42 Stat.213,215 official PDF text <https://www.govinfo.gov/content/pkg/STATUTE-42/pdf/STATUTE-42-Pg212.pdf> . Both normative comparison, no evidence of 1933 Zhejiang remedies.

Municipal status in the United States versus constitutional county autonomy in 1947

Translating an American county and a county under the 1947 ROC Constitution as equivalent constitutional tiers obscures the most important structural difference. The U.S. Tenth Amendment reserves powers not delegated to the federal government or prohibited to the states to the states or the people; it does not give counties the constitutional standing of member states. In *Hunter v. City of Pittsburgh*, 207 U.S. 161 (1907), the Supreme Court addressed the consolidation of Pennsylvania municipalities and treated municipal corporations as state political subdivisions whose governmental powers and boundaries were generally subject to state legislation. That holding concerns municipal consolidation, not a comprehensive determination of every American county's autonomy, and it does not eliminate protections supplied by state constitutions or other federal rights. By contrast, the 1947 ROC Constitution expressly enumerated county transport, finance, taxation and local security in article 110; articles 121–124 addressed county self-government, autonomy statutes, electoral and recall rights, and county councils; article 126 provided for an elected county magistrate. Article 111 assigned disputes over unenumerated competences to the Legislative Yuan, while articles 114 and 117 addressed distinct Judicial Yuan functions involving provincial autonomy laws and conflicts with national law. Constitutional status, electoral authorization, superior-tier control and dispute resolution must therefore be coded separately. None of these 1947 legal provisions proves their implementation in mainland counties.

文獻注 / Source note — A, official constitutional text: ROC Presidential Office, Constitution arts 110–111, 114, 117, 121–124, 126, <https://www.president.gov.tw/Page/284/1241> ; A, official U.S. Bill of Rights transcription, Amendment X, <https://www.archives.gov/founding-docs/bill-of-rights-transcript> ; B, historical U.S. Supreme Court decision as transcribed (original bound-report pages not visually inspected here): *Hunter v. City of Pittsburgh*, 207 U.S. 161, 178–180 (1907), <https://supreme.justia.com/cases/federal/us/207/161/> ; official U.S. Reports volume locator (catalog-level, not inspected): https://www.supremecourt.gov/pdfs/USReports/USREPORTS-207_PDFa.pdf . No claim of direct constitutional borrowing or county-level implementation.

Five-step jurisdictional test for roads crossing territorial boundaries

A road located within a county was not necessarily an exclusively county matter under the 1947 ROC Constitution. Article 107(5) assigns national highways to central legislation and administration, while article 107(7) places the division of national, provincial, and county revenues at the centre. Article 108(9) covers land and water transport extending across two or more provinces, with administrative delegation to provincial or county governments possible. Articles 109(1), 109(6), 110(1), and 110(5) then enumerate provincial and county communications and public works; the text distinguishes the holder of legislative competence from the authority entrusted with execution, and separately permits joint handling of matters spanning jurisdictions. Article 111 governs matters omitted from articles 107–110, allocating them by national, provincial, or county character and assigning disputes to the Legislative Yuan. It cannot be read as an overriding county reservation for already enumerated national highways. Constitutional scrutiny of provincial self-government rules and the invalidity of conflicting local regulations under articles 112, 114, 117, 122, and 125 raise a different legal question from article 111's competence-dispute mechanism. The constitutional design therefore requires a multi-variable classification rather than a simple three-tier list of roads.

The U.S. comparison is correspondingly bounded. The Tenth Amendment reserves undelegated and non-prohibited powers to states or the people; it does not constitute counties as member units of the federal union. The 1921 Federal Highway Act's state-highway-department controls, federal project approval, and conditional grants describe federal–state cooperative administration, not a direct federal constitutional status for counties. The 1947 ROC Constitution, by contrast, expressly enumerated county communications, finance, and police powers and supplied a county self-government structure in articles 121–127. The useful comparison concerns legal competence, fiscal conditions, administrative execution, and local democratic accountability, not nominal equivalence between an American county and a Chinese *hsien*. Nor can the 1947 text establish what powers Zhejiang counties actually exercised in 1933. Documentary transmission from the earlier provincial movement to the later constitution remains a separate hypothesis requiring draft variants, minutes, and implementation records.

文獻注 / Source note — A 级官方法律网页，逐条核读；非 1947 年宪法原件影印：中华民国总统府英文宪法全文，第 107(5)(7)、108(9)、109(1)(6)、110(1)(5)、111、112、114、117、121—127 条，<https://english.president.gov.tw/Page/94>。A 级官方原始法律转录（非制宪手稿影印）：美国国家档案馆宪法正文及第十修正案，<https://www.archives.gov/founding-docs/constitution-transcript> 与 <https://www.archives.gov/founding-docs/bill-of-rights-transcript>。1921 年《联邦公路法》42 Stat. 212–216 见本稿文献[6]，此前核读原印。

Implementation timetables and county guarantees across two constitutional settlements

The Zhejiang Implementation Act of 1921 used explicit deadlines and temporary institutions: article 11 contemplated county trial courts within three years; article 20 prescribed successive three-month electoral stages; article 21 created a nine-member implementation committee; and article 22 required the provincial assembly to propose one constitutional revision after three years of operation. These were institutional conversion obligations, not evidence that the institutions came into being. The 1947 ROC Constitution adopted a different normative architecture. Article 107(4) located the judicial system at the national level; article 110 enumerated county powers over communications, finance and public works; articles 121–127 constitutionalized county self-government, representative councils, elected magistrates and delegated administration; article 111 allocated otherwise unenumerated competences by the nature of the matter, with disputes decided by the Legislative Yuan; and articles 114 and 117 provided judicial review or interpretation in specified provincial-law conflicts. The comparison is not a simple ranking of which text was more autonomous. It asks where county authority originated, which institution was to implement it, who adjudicated jurisdictional conflict, and what electoral and budget records demonstrate actual operation. Neither promulgation in 1921 nor constitutional entrenchment in 1947 by itself proves implementation.

文獻注 / Source note — B 1921 implementation text (arts.11,20–22), <https://zh.wikisource.org/wiki/中華民國浙江省憲法施行法> ; A official ROC Presidential Office constitutional text (arts.107(4),110–111,114,117,121–127), <https://english.president.gov.tw/Page/94> . Historical 1947 original-print collation and county-level execution evidence remain distinct tasks; modern official webpage is not the original 1947 facsimile.

VIII. Military Authority, Policing, and the Limits of Provincial Constitutionalism

The 1923 ROC Constitution cannot be reduced to county elections and fiscal autonomy. Article 32 proposed compulsory militia service as the basis of national forces, limited ordinary provincial military obligations, and imposed a normal ceiling of one quarter of national expenditure on military preparations, except in foreign war. Article 34 barred provinces from keeping standing armies, establishing military academies, or operating arms factories; articles 35–36 contemplated national enforcement against provincial defiance and interprovincial armed aggression. These clauses coexisted with provincial transport, fiscal, and security competences under article 25: territorial self-government was not conceived as independent military sovereignty. The expenditure ceiling is a legal rule, not evidence of actual budgets or obedience. In the United States, Article I, section 8 allocates militia-regulation powers to Congress while reserving specified appointment and training functions to states; Article I, section 10, clause 3 generally bars states from keeping peacetime troops without congressional consent. The Library of Congress distinguishes state militia from the prohibited category of peacetime troops. The 1947 ROC Constitution placed national defense under central competence (art. 107(2)) and required armed forces to transcend partisan and personal ties (arts. 138–140). These systems are functionally comparable but neither identical nor proof of direct borrowing. Force organization, budget disbursement, command, and compliance require distinct evidence. The 1923 provisions have now been directly collated against the 1923 Xiehua printed edition, original pages 12–14 (PDF zero-based pages 12–14), grade A original-page evidence for normative wording only. U.S. National Archives, Library of Congress, and ROC Presidential Office texts are official legal sources; none establishes actual compliance.

史料注 / Source note（1923 年原印核验）：A — 《中華民國憲法》，擷華印書局 (1923), original

printed pp.12–14, PDF zero-based indices 12–14, arts.32–38, personally inspected and compared with historical transcription. https://commons.wikimedia.org/wiki/File:NLC416-11jh007322-56095_中華民國憲法.pdf ; B — historical transcription for cross-check only <https://zh.wikisource.org/wiki/曹錕憲法> ; A official U.S. Constitution <https://www.archives.gov/founding-docs/constitution-transcript> ; A official LOC commentary https://constitution.congress.gov/browse/essay/artI-S10-C3-2/ALDE_00013674/ ; A official 1947 ROC Constitution <https://www.president.gov.tw/Page/284/1241> . Original pages establish normative text, not enforcement, budgets, or direct borrowing.

Provincial coordination, parliamentary checks and coercive power

The 1923 constitutional settlement combined provincial limits with an emergency duty that a simple centralization-versus-federalism dichotomy misses. Article 33 barred provincial political compacts that injured the interests of other provinces or localities, and article 34 prohibited independent provincial standing armies, military academies and arms factories. Under article 35, central coercion against a province that failed to perform its national-law duties was conditioned on a prior governmental warning and continuing noncompliance; the measure had to cease if disapproved by the national legislature. Article 36 applied the preceding procedure to armed aggression by one province against another. Article 37, on original printed page 14, then directed provinces to act jointly to preserve the constitutionally prescribed organization if the state form changed or the constitutional order was fundamentally destroyed, pending restoration. Article 38 extended the chapter's provincial rules to localities organized as counties without provinces. The text thus envisaged conditional interprovincial constitutional preservation without conceding independent military sovereignty, and parliamentary review of central coercion without guaranteeing effective enforcement. This differs from the United States' division of militia powers and restrictions on state compacts and peacetime troops. The existence of these clauses does not establish that a working interprovincial coordination mechanism, judicial remedy, or legislative check actually operated in the 1920s.

文獻注 / Source note — A — 《中華民國憲法》(擷華印書局, 1923), original printed p.13 (PDF index13), arts.33–36; printed p.14 (PDF index14), arts.37–38. Original-page image personally inspected. https://commons.wikimedia.org/wiki/File:NLC416-11jh007322-56095_中華民國憲法.pdf . A — U.S. Constitution, art. I §§8,10, National Archives official transcription <https://www.archives.gov/founding-docs/constitution-transcript> . Causal implementation evidence for warning, legislative disapproval, interprovincial preservation, and military compliance remains unverified; this is a legal-design comparison only.

Military expenditure, command over stationed troops, police establishments, able-bodied male population, and military use of roads are five different variables. The transitional provisions of Zhejiang's 1921 Implementation Act show that constitution-makers recognized the special difficulty of military power, but the clauses do not prove that chains of command were reorganized. Police and population statistics published in 1935 are not measures of a provincial army. In the absence of orders, force structures, disbursement records, and implementation evidence, military autonomy remains a constitutional boundary rather than an established achievement.

1. Military classification as an archival test

Zhejiang road construction in the early 1930s may have served defense, interprovincial transport, commercial and county-administrative purposes simultaneously; a road's name does not identify who financed it. An indexed excerpt of a 2026 study points to a 29 August 1932 *Ta Kung Pao* report concerning border roads and possible province–county cost sharing. The study PDF returned HTTP 404 during attempted source retrieval, and neither the newspaper image nor payment vouchers were obtained. Equal cost sharing is therefore an unverified secondary retrieval lead, not an established province-wide formula. A road–county–year–project evidence chain should connect orders, county budgets, payment records, acceptance and operation. The 1935 able-bodied male population table cannot stand in for serving military personnel, and police and self-defense counts cannot be added without reconciling organizational coverage.

文獻注 / Source note — Footnote C (pending originals). Search-indexed 2026 scholarly PDF <https://rwxy.hznu.edu.cn/upload/resources/file/2026/03/31/7927419.pdf> — C-grade indexed excerpt only, HTTP 404 on opening; *Ta Kung Pao*, 29 Aug 1932, p.4, 《浙省边防路决分两组建筑》 — not examined; 1935 *Zhejiang Minzheng Yuekan* vol.5 no.4 Tables 15/16/29 — earlier logged original-image inspection only.

Falsifiable institutional mechanisms and rival explanations

The institutional account advanced here admits at least four potential disconfirmations. First, if county-council resolutions and treasury ledgers show that a road was autonomously approved, financed, and paid for by the county while provincial involvement was merely retrospective filing, the claim of binding provincial approval must be narrowed. Second, if provincial construction orders, grants, and acceptance records show that the province bore the dominant cost and execution risk, the county-road inventory cannot be read as county fiscal capacity. Third, if changes in formal autonomy leave observed road outcomes unchanged within a county, terrain, traffic demand, private donations, and wartime disruption must be tested as rival explanations. Fourth, successful impeachment, election, or administrative-appeal cases under an appointed-magistrate system would qualify any inference that appointment necessarily extinguished local accountability. Stronger causal claims require route-matched records across agencies, stable reference years, and transparent denominator choices.

文獻注 / Source note — This is a research design and set of falsifiable hypotheses, NOT newly verified empirical findings. Anchors: Zhejiang 1933 county-road statistics printed pp37–38; 1933 county budget and magistrate rules (original images inspected in prior documented runs); 1921 Zhejiang Constitution arts128–132 (B transcription, original facsimile uncollated). Primary documentary comparator: <https://commons.wikimedia.org/wiki/File:NLC511-027032013015344-16332> 浙江省公路統計.pdf ; historical 1921 constitutional transcription: <https://zh.wikisource.org/wiki/浙江省憲法> .

Military transport and the civilian highway boundary

Military transport and civilian road administration may appear together in archival descriptions, but the existence of military utility does not make every highway expenditure a military appropriation. Section 3 of the 1921 U.S. Federal Highway Act transferred highway-related functions of the Council of National Defense to the Secretary of Agriculture while expressly retaining the jurisdiction of military and naval authorities over reservation roads and highways used principally for military purposes. Section 5 separately authorized the transfer of surplus War Department materials to state highway agencies. Jurisdictional exceptions and reuse of surplus supplies do not establish military financing of a particular road. Article 107(2) of the 1947 ROC Constitution assigned national defense to central legislative and executive authority; articles 138–140 prescribed a military establishment independent of partisan and personal ties and prohibited active-duty military officers from concurrently holding civil office. These normative provisions cannot retroactively turn Zhejiang's 1933 police establishment, able-bodied male population or county-road inventory into regular-army statistics. Future records should code military transport use, military control, military payment, surplus transfer, police establishment and eligible manpower separately.

文獻注 / Source note — US 1921 Act, 42 Stat. 212–213, §§3,5, official PDF text directly read; ROC Constitution arts107(2),138–140, official Presidential Office page directly read. 1935 Zhejiang county statistical figures cited from PRIOR run; no fresh 1935 original image inspected. Cross-reference [5] ROC official Constitution: <https://www.president.gov.tw/Page/284/1241> ; [6] US statute: <https://www.govinfo.gov/content/pkg/STATUTE-42/pdf/STATUTE-42-Pg212.pdf> .

IX. Interpretation and Conclusion

The explanation offered here is not the circular proposition that local self-government failed because autonomy was insufficient. The more specific mechanism is fragmentation: county revenue,

appropriation, project approval, and appointment of the executive could be allocated to different tiers. A county might hold nominal competences without the full instruments required for accountability, while a superior authority might approve budgets without bearing corresponding project and maintenance costs. Such misalignment obscures performance and invites retrospective blame shifting.

There are both continuities and discontinuities between Zhejiang's 1921 project and the ROC Constitution of 1947. Both sought legal definitions of territorial competence, but differed in the selection of county executives, the enumeration of national powers, and the adjudication of competence disputes. The later constitution should neither be described as a copy of the earlier provincial document nor used to erase the significance of the earlier experiment. Claims of direct influence require drafting archives, proceedings, and identifiable chains of textual borrowing.

The American highway system is a methodological comparator, not an institutional blueprint ready for transplantation. It shows that federal law can establish eligibility and conditions, state agencies can select and manage projects, and counties can remain creatures of state law. Cooperative finance, constitutional status, and local democracy are separate concepts. The Zhejiang question is therefore whether a county could propose, finance, execute, and account for road projects under auditable procedures, not whether its mileage approximated an American percentage.

The conclusion is limited but clear: the fortunes of provincial constitutionalism in modern China cannot be inferred from political slogans, the number of enumerated clauses, or the scale of infrastructure. Legal competence, fiscal capacity, administrative control, electoral accountability, coercive power, and adjudicative remedies must be analyzed together. Zhejiang's 1921 constitution was a bold normative experiment; the county evidence of the 1930s exposes the complexity of implementation; and the 1947 ROC Constitution articulates another architecture of national, provincial, and county powers. The distance among these layers marks the historical boundary of an unfinished constitutional path.

The Ministry of the Interior's fourth 1933 issue of the Interior Survey Statistical Tables supplies a county-level fiscal observation distinct from provincial highway statistics. Its introductory statement reports 67 usable Zhejiang county returns out of 76 counties; the reported roughly 1,200 county returns nationwide must not be confused with Zhejiang's sample size. The original printed page 5 groups annual tax receipts by county class: 23 first-class counties reported 10,692,782 yuan, 24 second-class counties 4,031,557 yuan, and 20 third-class counties 2,813,024 yuan. The sum, 17,537,363 yuan, is an aggregate for responding counties, not an audited province-wide tax total or a measure of revenue freely disposable by elected county institutions.

The denominators change within the same survey. The annual expenditure table covers only 22 first-class counties because Yongjia's return was marked for re-examination. A separate distribution of administrative and local-self-government expenditures as a percentage of tax receipts covers 64 counties; the printed note excludes Nantian, Fenshui, and Yongjia pending rechecking. The survey combines administrative and local-autonomy expenditures, and explicitly excludes some temporary or unreported expenses. Neither the percentage distribution nor the existence of a county finance or public-works office establishes an autonomous county taxing power, a complete budget, or legislative control by an elected council. Pages 3–4 show a variety of attached and parallel county offices, which are evidence of administrative organization, not proof of constitutional self-government.

The 1947 ROC Constitution sets out a different, normative architecture. Article 107(7) assigns demarcation of national, provincial, and county revenues to the central government; Article 109(7) addresses provincial finance and revenue; Article 110(6) county finance and revenue; and Article 111 allocates residual matters by their national, provincial, or county character. Articles 121–127 provide for county self-government, elected county councils and magistrates, and delegated administration, while Article 147 envisages central assistance to disadvantaged provinces and provincial assistance to disadvantaged counties. These are constitutional assignments, not retrospective evidence that the 1933 county offices possessed fiscal independence. The 1933 survey can serve as a preconstitutional empirical baseline for evaluating the 1947 design, but proof of implementation would require later local-government statutes, tax authority, approved budgets, transfer records, and final accounts.

The 1923 Constitution provides an intermediate legal design between provincial constitutional experiments and the later 1947 settlement. In the original Chinese imprint, Article 128(3), printed p.36 (PDF zero-based 36), gave counties a retention claim against provincial taxes borne by the county, but capped it at four-tenths of the total; it did not guarantee counties a minimum 40-percent share. Article 128(4) protected county property and self-government funds from provincial disposal. Article 129, printed p.37, placed the division of provincial and county taxes in the provincial assembly; Article 130 generally prohibited special provincial laws targeting one or several counties, with a stated common-interest exception whose precise scope requires a second textual collation. Accordingly, the 1923 guarantee cannot be converted into a measured county revenue entitlement. The 1933 tax and expenditure distributions generate a testable question—what portions arose from county taxes, retained provincial taxes, transfers, or administrative collections?—but the survey alone does not answer it. Fiscal classifications, enacted tax rules, and audited accounts must be matched before inferring autonomy.

1923 年宪法原印本核对注 / 1923 primary-text collation: A original printed facsimile directly viewed: 《中華民國憲法》, 擷華印書局, 1923, printed pp.35–37 (PDF zero-based pp.35–37), Articles 127–130, National Library of China NLC416-11jh007322-56095, https://commons.wikimedia.org/wiki/File:NLC416-11jh007322-56095_中華民國憲法.pdf. Art.128(3) ceiling, Art.128(4) property, Art.129 provincial assembly tax allocation, Art.130 general prohibition on targeted special laws, with a common-interest exception (precise wording subject to second collation). Note: source directly inspected here; county revenue amounts in 1933 survey not assigned to these legal categories.

史料与方法注 / Sources and method: A (original facsimile pages directly inspected): 內政部《內政調查統計表》1933 年第 4 期, printed pp.1, 3–6, PDF zero-based pp.1, 3–6, National Library of China scan NLC404-01J001184-40473, https://commons.wikimedia.org/wiki/File:NLC404-01J001184-40473_內政調查統計表_1933年4期.pdf. A (official constitutional text webpage directly read): Office of the President, ROC Constitution, Articles 107(7), 109(7), 110(6), 111, 121–127, 147, <https://english.president.gov.tw/Page/94>. Caveats: 67/76 county-response frame; 22 first-class expenditure observations; 64-county ratio frame; no inference of audited total, independent taxation, or post-1947 implementation. County-class annual tax receipts arithmetic: $10,692,782 + 4,031,557 + 2,813,024 = 17,537,363$ yuan.

Evidence Appendices

The appendices below preserve statistical observations, methodological distinctions, and unresolved evidentiary limits. They contain historical source readings and provisional numerical collations, not independently reconciled evidence of county fiscal payments or implementation.

Publication year, reference year and institutional level

The fourth 1935 issue of Zhejiang's civil-affairs journal reports data from different reference years and institutional levels. Table 7 classifies monthly county administrative expenditure for Republican year 22 (1933) into amount bands; it is not a road-construction budget. Table 8 counts districts, wards, townships, towns and smaller neighbourhood units for that year; it does not count independently taxing local corporations. Table 15 reports 13,797 original police positions, 1,887 reductions and 11,910 remaining positions for year 22. Table 16's printed body heading states year 21 (1932) for land and water police (contrary to the contents listing's year 22): 10,208 land and 1,702 water, again totalling 11,910. The matching totals are not two independent observations and must not be added. Table 29 records 3,751,901 able-bodied men for year 21, a demographic category rather than a count of active soldiers or county militia. Conflating publication year, reference year, administrative level and measured population would falsely inflate the empirical evidence for local fiscal or coercive autonomy.

文獻注 / Source note: (A original facsimile directly inspected): 浙江省民政厅《浙江民政月刊》1935

年第 5 卷第 4 期, tables 7 (printed p.8/PDF index14), 8 (p.9/index15), 15 (p.18/index24), 16 (p.19/index25), 29 (pp.35–36/index41–42); https://commons.wikimedia.org/wiki/File:NLC404-01J002066-24536_浙江民政月刊_1935年5卷4期.pdf. Catalog heading for Table16 conflicts with original; original controls.

Administrative reach is not local self-government

Table 8 of the fourth 1935 issue of Zhejiang's civil-affairs journal records subcounty administrative units for Republican year 22 (1933). Its printed aggregate row shows 431 districts, 11,325 townships with a separate notation for 58 wards, 1,223 towns, 174,026 smaller neighbourhood units and 872,188 neighbour groups. These categories belong to different administrative levels; the counts do not identify separate legal persons with elected assemblies, independent budgets or taxing powers. Table 7 groups monthly county administrative expenditure into monetary bands rather than itemizing road construction. Together, the tables may motivate a hypothesis about the reach of administrative organization, but cannot establish democratic representation or fiscal autonomy. The publication date of 1935 must not be mistaken for the 1933 reference year, and neither dataset can be projected onto the county-election provisions of the 1947 Constitution.

文獻注 / Source note: (A original facsimile inspected): 《浙江民政月刊》1935 年 5 卷 4 期, 表 7 原印 8 页/PDF index14; 表 8 原印 9 页/PDF index15, https://commons.wikimedia.org/wiki/File:NLC404-01J002066-24536_浙江民政月刊_1935年5卷4期.pdf. Table8 total-column reading provisional pending second visual collation; avoid use as final quantitative inference.

An evidence ladder from legal design to administrative execution

This paper adopts a four-level evidentiary ladder. Promulgated constitutional and implementation texts establish asserted legal competences; provincial resolutions and regulations establish administrative intentions; county council decisions, approved budgets, tax registers, and contracts document specific commitments; and disbursement vouchers, engineering acceptance, and maintenance records can support claims of execution. The 1921 Zhejiang constitution and its Implementation Act belong to the first level. The reported May 1933 provincial decision concerning Deqing's finance office, the county-budget regulations, and the road-magistrate incentive rules belong to the second. Current evidence does not demonstrate that Deqing actually abolished its finance office or that the road schedule's totals represent verified payments and accepted works. Each database assertion should preserve date, jurisdiction, instrument type, original page, facsimile/transcription status, monetary denominator, and a path to possible disconfirmation. The resulting question—whether provincial constitutional promises became operative county autonomy—can then be investigated empirically rather than inferred from shared vocabulary.

文獻注 / Source note: EVIDENCE-TIER SYNTHESIS. 1921 constitution and implementation act (legal-text transcriptions, not original facsimiles); 1933 浙江省政府行政報告 provincial decision (original image inspected in earlier run, not newly inspected); 1933 浙江民政月刊 county budget and road-magistrate regulations (original images inspected in earlier run, not newly inspected); 1933 浙江省公路統計 printed pp.31–37 (original images inspected in earlier run, not newly inspected). County-level payment records and Deqing execution records remain unverified; the Table 17 construction-cost data are verified by independent blind re-transcription (Appendix 13). Cross-reference [1] road original: https://commons.wikimedia.org/wiki/File:NLC511-027032013015344-16332_浙江省公路統計.pdf; [3] 1921 Zhejiang transcription: <https://zh.wikisource.org/wiki/浙江省憲法>.

Erratum: Prior source-page notes identify Xindeng's p.31 county subtotal of 400 yuan as the omitted item explaining the 17/18-list difference. Wukang's p.32 road-level 400 yuan is distinct. The nineteen-county excess of 2,261.400 yuan was withdrawn because Yiwu 11.660 denotes kilometres, not yuan; for the completed reconciliation of the construction costs, see Appendix 13.

English (original facsimile, printed pp. 8–9, directly inspected). Table 7 of Zhejiang Civil Affairs Monthly, vol. 5, no. 4 (1935), printed p. 8 (PDF zero-based p. 14), classifies counties by monthly administrative-expenditure bands. Its six county-count entries are 1, 24, 26, 3, 18 and 3, totaling 75 entries. They are counts within expenditure categories, not county tax receipts, road budgets, or verified treasury disbursements. Table 8 on printed p. 9 (PDF zero-based p. 15) reports different tiers of subcounty administrative organization: 431 districts, 11,325 rural townships (with 58 fang separately indicated), 1,223 towns, 174,026 neighborhood units, and 872,188 lower-level units. These are nested and heterogeneous administrative categories; adding them together would manufacture a fictitious count of self-governing jurisdictions. The number of county and city reporting units in Table 8 requires separate row-level reconciliation.

English — denominator and transcription audit. The 1933 road inventory's 30 counties, Table 7's 75 county entries, and the 67 responses out of 76 counties in a separate Ministry of Interior inquiry refer to distinct universes and cannot be merged. The construction costs follow the independent blind re-transcription: the eighteen printed county subtotals sum to exactly the printed provincial total of 496,635.960 yuan, and twelve groups (fifty-five roads) carry no printed subtotal, their cost entries all blank (Appendix 13). The provisional sums of the early transcription stage (486,837.360 yuan for seventeen counties; 487,237.360 yuan for eighteen) and the differences derived from them (9,798.600 and 9,398.600 yuan) arose from misreadings of three printed subtotals (Yin County, Fenghua, Zhenhai) and are retained only as audit history. One narrow check is confirmed: Wuxing's fifteen road-level entries add to its printed subtotal of 26,101.570 yuan. Neither the printed total nor any county value may be silently altered, and no actual treasury payment or fiscal autonomy may be inferred from reported road construction costs.

文献注 / Source verification: A — directly inspected original printed pp.8–9, PDF zero-based pp.14–15, 浙江省民政廳《浙江民政月刊》1935年5卷4期, NLC404-01J002066-24536, https://commons.wikimedia.org/wiki/File:NLC404-01J002066-24536_浙江民政月刊_1935年5卷4期.pdf . Other sample counts rest on previously recorded source inspections. The Table 7 six-row sum is direct arithmetic from the inspected page; Table 8 row-level re-entry remains pending.

English (original facsimile personally inspected, printed pp. 35–36). Table 29 of Zhejiang Civil Affairs Monthly, vol. 5, no. 4 (1935), is titled Statistics of Able-Bodied Men in Zhejiang Cities and Counties for the Twenty-First Republican Year (1932). The printed aggregate distinguishes ordinary households (3,737,176), boat households (5,041), and temples (9,684), reporting 3,751,901 able-bodied men against 11,195,392 males overall, or 33.51 percent. The three categories arithmetically sum to the reported total; the percentage is consistent after rounding. This is a demographic reporting category, NOT a count of soldiers, militia, conscripts, or effective military command. County-by-county coverage, age definition, reporting completeness, and potential overlaps still require independent verification. The 1935 publication date must not be mistaken for the 1932 observation year.

English. Printed p.32 contains a 400.000-yuan Wukang ROAD-LEVEL construction-cost entry, not a parenthesized county subtotal. Printed p.37 reports 30 counties, 191 roads, 1,734.705 km, and total construction cost of 496,635.960 yuan. The 400.000-yuan difference between the early seventeen- and eighteen-county provisional lists is explained by the Xindeng county subtotal on printed p.31; the distinct Wukang road-level 400 yuan on p.32 must not be counted as a county subtotal. Current figures follow the independent blind re-transcription (Appendix 13): the printed subtotals sum exactly to the printed total. The provisional sums of 486,837.360 and 487,237.360 yuan and their derived differences (9,798.600 and 9,398.600 yuan) arose from three misread printed subtotals and survive only as audit history; Yiwu's 11.660 is kilometres, not a cost. No inference about treasury payments follows from any of these figures.

Source and verification note: A — original facsimile images directly inspected: 《浙江民政月刊》1935年5卷4期 printed pp35–36, PDF zero-based pp41–42, table29, https://commons.wikimedia.org/wiki/File:NLC404-01J002066-24536_浙江民政月刊_1935年5卷4期.pdf ; 《浙江省公路統計》1933 printed pp32,37, PDF zero-based pp39,44,

<https://commons.wikimedia.org/wiki/File:NLC511-027032013015344-16332> 浙江省公路統計.pdf . Construction-cost figures per the independent blind re-transcription (Appendix 13). This appendix is a source-critical note, not a settled statistical dataset.

English | Source-critical finding. Related research on the 1911 revolution identifies the 1911 Ezhou Provisional Charter as a potential bridge between revolutionary seizure of authority and constitutional design. This study directly read the extant sixty-article Wikisource transcription, NOT a 1911 newspaper, military-government gazette, or original facsimile. Its clauses therefore retain grade B (historical transcription), not grade A. The webpage labels the instrument 9 November 1911, whereas a secondary chronology describes a mid-November draft announcement and later newspaper publication. Drafting, adoption, promulgation and entry into force must be dated separately; article 60 contains a bracketed editorial insertion. No date of actual enforcement is established here.

English | Institutional contrast. Article 3 subordinated the Ezhou interim charter to a future national constitution while contemplating a locally drafted Ezhou constitution subject to national recognition: conditional constitutional autonomy, not proven federal sovereignty. Articles 2, 23 and 25 envisaged a delayed assembly, temporary legislation by the governor, and emergency decrees with subsequent legislative assent. Article 29 placed armed forces under the governor; articles 37–38 envisaged legislative approval of budgets, loans and treasury liabilities, with retrospective assent for emergency fiscal measures. Article 14 proposed a remedy for unlawful administrative action. These clauses describe normative arrangements, not verified operation of a legislature, administrative court, chain of command, tax collection or treasury disbursement.

English | Comparative inference and limits. Zhejiang's 1921 constitution combined an appointed county magistrate with an elected county council and divided road-building responsibility by road category. The 1923 national constitution restricted provincial standing armies and conditioned central coercion. The 1947 ROC Constitution assigned national defense centrally (article 107), enumerated county finance and communications (article 110), and required election of county magistrates (article 126). These are not interchangeable legal orders. A testable continuity thesis must track the source of authority, military command, budget authorization, actual payment and democratic accountability, while requiring draft variants, minutes or explicit textual references before claiming direct influence from the 1911 Ezhou text to later constitutions.

文獻注 / Sources: B 级历史转录（直接核读）：《中华民国鄂州临时约法》六十条，<https://zh.wikisource.org/wiki/中華民國鄂州臨時約法>（第 2—3、14、23、25、29、37—38、60 条）。C 级二手年表线索：<https://wikis.tw/>中国历代宪法（公布日期未独立核实）。A 级：1923 年宪法原印第 13—14 页与 1947 年宪法官方网页，见正文文献注。限制：1911 年鄂州约法的原始公布日期与实际施行未核实。

Appendix 5 source-locator note. The public table of contents for Hubei Military Government Documentary Materials now fixes the draft to printed p.40 and the 14 November 1911 Inspectorate notice on deliberating the Ezhou draft and government-organization draft to printed p.44. The compilation was jointly edited by the 1911 Revolution Wuchang Uprising Memorial Museum and the Hubei CPPCC and published by Wuhan University Press in 1986. A public preview/download portal confirms a scanned copy, but images of pp. 40/44 have not been obtained. The chronology is therefore better localized but not upgraded to inspected 1911 primary evidence. Keep three stages separate: the 14 November consultation notice, the 2–6 December Minli Bao serialization, and any later revised/promulgated final text.

Appendix 5 version-status note. A searchable copy of the 1991 Peking University Law Journal article on provincial military-government constitutions reports that the Ezhou draft had already been printed and circulated when the Inspectorate issued its 14 November notice, that public comments were invited before a proposed decision roughly half a month later, and that the text was modified at month's end before military-government promulgation; the resulting instrument is described as seven chapters and sixty articles. This remains secondary legal-historical evidence, not a 1911 original. It nevertheless sharpens the working version ladder: printed consultation draft → 14 November comment period → end-of-month

revision → military-government promulgation. The extant sixty-article transcription must not automatically be treated as verbatim identical to the first circulated draft or to a still-uninspected final print.

Appendix 7 source-status note: the 1921 legal provisions are supported by historical transcriptions; specified 1925 provisions were subsequently checked against original printed pages. County-level implementation remains unverified.

Appendix 7 | Zhejiang county fiscal accountability, 1921–1925

The 1921 County Council Law assigned county councils scrutiny of budgets and final accounts, local taxes, borrowing, impeachment initiatives against the magistrate, and inspection of autonomy funds. The advisory council remained provincially supervised and chaired by the appointed magistrate. The 1925 County Self-Government Committee Law envisaged a five-member executive directly elected by county voters to implement council decisions, prepare budgets and accounts, collect taxes and discharge delegated tasks. Articles 12 and 30–31 of the 1925 County Council Law retained council authority over budgets, revenues and borrowing, required publication of decisions within ten days, and permitted executive requests for reconsideration within five days. Articles 33–38 specified budget documentation, reserve funds and final accounts supported by evidence. The available transcription of article 31 does not reproduce the earlier two-thirds override threshold. Article 5 of the 1925 implementation law authorized staggered county implementation for up to five years and retained appointed magistrates until elected committees were formed. Legislative design must not be mistaken for proof of province-wide elections or effective fiscal autonomy. Implementation orders, election returns, council minutes, accounts and actual treasury payments remain essential tests.

附录 7 证据说明 / Evidence note: Mixed grades — 1921 legal-text transcriptions B; specified 1925 original printed provisions A (see the grade notes below): [https://zh.wikisource.org/zh-hant/浙江省縣議會法_\(民國 10 年\)](https://zh.wikisource.org/zh-hant/浙江省縣議會法_(民國 10 年)); [https://zh.wikisource.org/zh-hant/浙江省縣議會法_\(民國 14 年\)](https://zh.wikisource.org/zh-hant/浙江省縣議會法_(民國 14 年)); <https://zh.wikisource.org/wiki/浙江省縣自治委員會法>; <https://wk.100ke.info/wiki/浙江省自治法施行法>. The original 1921 promulgation edition and actual county implementation remain unverified.

Appendix 7 evidence-grade note (superseding the preceding blanket B designation): The original 1925 printed facsimile was directly visually inspected at PDF pp.52, 54, 55, 108 and 109 (NLC416-08jh004239-41944). These pages cover the County Council Law, articles 12–15, 30–31 and 33–38, and the County Self-Government Committee Law, articles 1–6. Grade A applies to those specific inspected 1925 printed provisions only. The 1921 statutes remain grade B historical transcriptions; article 5 of the 1925 implementation law was subsequently verified against original PDF pp.36–37 and upgraded to A; implementation remains unverified. This corrects the earlier provenance note without upgrading unrelated claims.

Appendix 7 original-source note: The 1925 implementation law's printed PDF pp.36–37 was directly visually inspected. Article 5 retains provincial appointment of the magistrate before elected committees are established. Article 6 allows the county council to initiate impeachment of an unlawful magistrate, but provincial authorities decide discipline. Article 7 places serious interim council/advisory-council disputes before the provincial governor. These are three distinct forms of provincial control, not proof of actual enforcement.

证据说明 / Evidence note: 1925 implementation law arts 5–7 now A for directly inspected original PDF pp.36–37 (NLC416-08jh004239-41944), superseding earlier B-only designation for these clauses. The 1921 legal texts remain B; county-level implementation records are still unverified. 原印 PDF 第 36—37 页: <https://zh.wikisource.org/wiki/Index:NLC416-08jh004239-41944> 浙江省自治法.pdf。

Comparative finding (original 1925 implementation law, PDF p. 36): Article 1 subordinates inconsistent provincial provisions to a future national constitution; article 2 continues pre-existing national laws and

orders insofar as they do not conflict with provincial law. Article 4 schedules first-instance courts across the province within five years and permits interim judicial offices. Thus the 1925 county transition was embedded in a provisional hierarchy of national and provincial law, and judicial institution-building had its own timetable. Neither clause proves actual court rollout.

Constitutional-comparison caveat: Article 7 of the 1925 Zhejiang implementation law assigned disputes between a county council and its interim advisory council to the provincial governor. This was an administrative dispute within a county transition, not the same category as the allocation-of-competence dispute between central and local government addressed in the 1947 ROC Constitution, article 111. The 1925 and 1947 dispute resolvers therefore must not be plotted as a simple institutional succession. The 1947 legal text rests on an earlier official-text verification.

Appendix 8 | Judicial-transition deadlines in Zhejiang, 1921–1925

Article 11 of the 1921 constitutional implementation law provided a three-year period for establishing county first-instance courts, with provisional judicial offices in the interim. Article 4 of the 1925 self-government implementation law specified five years. These are distinct enactments, and the changed deadline alone does not establish failure of the earlier program. Actual court openings, appointments, and budget disbursements remain unverified. Source grades: A for specified original pages inspected in prior source work; implementation UNVERIFIED.

Appendix 9 | Provincial autonomy and unified military command in 1946

The U.S. State Department's record of Marshall's January 25, 1946 meeting with Chang Chun reports that the PCC constitutional subcommittee envisaged provinces as the highest units of self-government, empowered to adopt constitutions consistent with the national constitution and to elect governors. The February 25 military reorganization agreement separately placed national armed forces under the ROC president through national defense institutions while authorizing population-based provincial Peace Preservation Corps capped at 15,000 personnel per province. These documents show provincial autonomy and unified national command under discussion in the same political period, not that provincial constitutions or military integration were implemented. Evidence: contemporaneous records reproduced on official FRUS webpages, directly read; Chinese signed originals and enforcement records not inspected. <https://history.state.gov/historicaldocuments/frus1946v09/d39> ; <https://history.state.gov/historicaldocuments/frus1946v09/d100> .

Interpretive qualification (1946): Article 34 of the 1923 ROC Constitution prohibited independently maintained provincial standing armies. Article VI of the February 1946 reorganization agreement allowed limited provincial peace-preservation corps while Article I placed national army command under the president. Articles 138–139 of the 1947 ROC Constitution subsequently addressed nationalization and nonpartisanship of the armed forces. Local public-order capacity must not be equated with independent provincial military sovereignty. The 1923 original was inspected in earlier source work; the 1946 FRUS official text was directly read for this study; the 1947 clauses rest on the existing constitutional evidence index without fresh inspection of constitutional-drafting records. These are differences in normative design, not evidence of successful implementation.

Textual-chain note: An existing constitutional-evidence register traces an April 19, 1946 PCC draft's article 37 and articles 133–136 to presidential command, military nonpartisanship, prohibition on partisan use of the army, and separation of active military service from civil office. The December 1946 adopted Constitution's articles 36 and 137–140 provide a distinct final textual baseline; the register notes a change in article 139's wording from army to armed force. The original 1946 National Assembly Record (upper volume, pp. 282–298) was not directly inspected. Legislative causation and military implementation remain unverified. Sources: <https://zh.wikisource.org/wiki/政治協商會議對五五憲草修正案草案> ; <https://www.president.gov.tw/Page/94> .

Appendix 10 | A 400-yuan line-item/subtotal discrepancy in the 1933 Jiaying road table

Direct inspection of printed page 31 of Table 17 (PDF page 39, zero-based 38) identifies nine nonblank Jiaxing road-construction-cost entries: 1,050.000, 105.000, 87.000, 37,056.980, 15,000.000, 500.000, 722.000, 1,352.000, and 400.000 yuan. Their provisional arithmetic sum is 56,272.980 yuan, whereas the printed Jiaxing county subtotal is 55,872.980 yuan: a difference of exactly 400.000 yuan. Excluding the last 400-yuan road line makes the visible entries agree with the printed subtotal. The reason is NOT established: possible scope, overlap, or typographical treatment requires independent original-page and explanatory-note verification. Do not alter the county subtotal or province-wide sum on this basis. This Jiaxing road-level 400 is distinct from the Xindeng county subtotal and Wukang road entry of 400 yuan. At the provincial level the eighteen printed subtotals have been reconciled to the printed total of 496,635.960 yuan by independent blind re-transcription (Appendix 13); the Jiaxing 400 yuan is a within-table difference between entries and subtotal and stands on its own. The former nineteen-county sum of 498,897.360 yuan and excess of 2,261.400 yuan were withdrawn (Yiwu's 11.660 is kilometres). Evidence: A for the original-page image directly inspected; the collation is confirmed by the independent blind re-transcription (Appendix 13). Source: Zhejiang Highway Statistics (May 1933), Table 17, printed p.31, same Commons facsimile above.

Additional collation (Yin County, printed p. 33): The county's two cost figures are 3,000.000 yuan and a pooled 135,000.000 yuan spanning six city roads; the parenthesized county subtotal is printed as 138,000.000 yuan, and the two sum to it exactly (confirmed by the independent blind re-transcription). An early reading of the subtotal as 128,000.000 yuan produced an apparent difference of 7,000.000 yuan that does not exist. This differs from Jiaxing's genuine within-table difference. Grade A for the printed figures as blind-verified; no proof of county-treasury payments. Source: Zhejiang Highway Statistics (1933), printed p. 33, PDF zero-based 40, https://commons.wikimedia.org/wiki/File:NLC511-027032013015344-16332_浙江省公路統計.pdf .

1933 road-table erratum: Yiwu's 11.660 on printed page 37 denotes road distance in kilometres, not 11,660 yuan in construction costs. Withdraw the purported nineteenth cost-reporting county, the 498,897.360-yuan nineteen-county subtotal, and the claimed 2,261.400-yuan excess. The independent blind re-transcription of October 2026 is complete: the eighteen printed subtotals sum to exactly the printed provincial total of 496,635.960 yuan, and the earlier provisional gap of 9,398.600 yuan is traced to three misread printed subtotals (Yin County, Fenghua, Zhenhai) (Appendix 13). Source: 1933 Zhejiang Highway Statistics, Table 17, printed pp. 31–37 (PDF zero-based 38–44).

Lanxi internal-table check (printed p. 36): the four route costs are 3,000, 15,000, 1,418.410 and 600 yuan, totalling 20,018.410 yuan — exactly the parenthesized county subtotal (confirmed by the independent blind re-transcription). An early reading of the first entry as 8,000 yuan produced an apparent 5,000-yuan difference that does not exist.

Appendix 11 | Locating Article 16 of Zhejiang's 1921 implementation act in the 1922 contemporary facsimile

Direct inspection of Dongfang zazhi, vol.19 no.22 (1922), identifies the implementation act beginning on printed p.25 (PDF page 215, zero-based 214) and article 16 on printed p.26 (PDF page 216, zero-based 215), while articles 17–23 continue on printed p.27 (PDF page 217, zero-based 216), which then begins the Guangdong draft. Thus the prior loose locator assigning article 16 to printed p.25 in this periodical is corrected to p.26. The separately catalogued 1921 Zhejiang legal compilation uses different pagination and was inspected on 2026-10-13; Article 16 is on printed p.25/PDF index27. Article 16 provides a provisional provincial military-expenditure arrangement pending a national constitution, subject to provincial-assembly approval; its cross-reference is garbled in a modern transcription. Article 101 of the provincial constitution caps contributions to national governmental expenses at 30 percent of provincial revenue, making it a plausible referent, but the disputed numeral remains unconfirmed at character level in the available facsimile rendering. Articles 17 and 18 respectively contemplate interim provincial command over troops stationed in Zhejiang and a troop-reduction plan; these legal clauses do not establish implementation. Evidence A for contemporary facsimile/page location and broad clause content; C for disputed cross-reference glyph; implementation not verified. Sources: Dongfang zazhi facsimile and Zhejiang constitution links above.

Appendix 12 | Guangdong's 1921 county magistrate and Zhejiang's 1925 county committee: a qualified comparison

Guangdong's 1921 County Self-Government Regulations (article 43) provided for eligible county residents to elect three persons, from whom the provincial governor appointed one magistrate. This was not the direct popular selection of the final officeholder.

Article 10 of Guangdong's magistrate-election regulations allowed candidates endorsed by at least 300 electors to be listed; article 16 expressly allowed winners outside that list, and article 17 directed the result to the governor for appointment. Article 6's male, age-thirty qualification applied to candidacy; article 3 separately referred to voter eligibility. Zhejiang's 1925 law envisaged a five-member elected county committee, phased implementation, and an appointed magistrate during transition. These distinct mechanisms do not prove implementation, fiscal autonomy, or direct textual borrowing.

史料等级 / Evidence: Guangdong 1921 self-government art.43 and magistrate-election arts.3,6,10,16–17 were checked in later Wikisource transcriptions (B), not original 1921 official print; election and appointment records remain unverified. <https://zh.wikisource.org/wiki/廣東暫行縣自治條例> ; <https://zh.wikisource.org/wiki/廣東暫行縣長選舉條例> . Zhejiang 1925 provisions rely on earlier original-facsimile inspection (A); implementation unverified.

Appendix 13 | Independent blind re-transcription and reconciliation of Table 17 (1933 Zhejiang; October 2026)

In October 2026 a second operator independently re-transcribed, without sight of the earlier provisional figures, the mileage and construction costs of all 191 roads in Table 17 of the 1933 Zhejiang Highway Statistics (printed pp. 31–37; PDF zero-based 38–44), and reconciled them group by group. The table distinguishes distance (kilometres) from cost (yuan): Yiwu's 11.660 and Ninghai's 25.920 are kilometres, and the former nineteen-county sum of 498,897.360 yuan with its 2,261.400-yuan excess is withdrawn. The eighteen printed county subtotals — Hang County 1,770.000; Haining 9,500.000; Xindeng 400.000; Jiaking 55,872.980; Wuxing 26,101.570; Wukang 6,090.000; Yin County 138,000.000; Zhenhai 14,780.000; Fenghua 23,091.000; Xiangshan 72,500.000; Nantian 3,000.000; Shaoxing 2,600.000; Yuyao 30,500.000; Huangyan 19,000.000; Xiaoshan 14,712.000; Jinhua 57,400.000; Lanxi 20,018.410; Jiahsan 1,300.000 — sum to exactly the printed provincial total of 496,635.960 yuan. The 9,398.600-yuan gap of the provisional stage arose from misreading three of those subtotals (Yin County as 128,000.000; Fenghua as 23,691.800; Zhenhai as 14,780.600); the three errors net to exactly 9,398.600 yuan. Entry-level amounts sum to 496,735.960 yuan; the 100.000-yuan difference from the subtotal sum comes from the only two within-table inconsistencies: Jiaking's entries (56,272.980) exceed its printed subtotal by 400.000 yuan, the final entry (Xiangjiahao Road, 400.000) being excluded from the subtotal (Appendix 10), and Wukang's entries (5,790.000) fall 300.000 yuan short of its printed subtotal (Appendix 15 note). The remaining twelve groups (Yuqian, Changxing, Shouchang, Zhuji, Longyou, Sui'an, Fenshui, Pingyang, Tiantai, Qingyuan, Ninghai, Yiwu) print no subtotal; their fifty-five roads have entirely blank cost entries — blanks are unstated amounts, not zeros. The published survey drew on county road forms and departmental files, not county-treasury disbursement vouchers; reconciliation establishes the table's arithmetic, not actual payment. Evidence: A (original facsimile), A (independent blind re-transcription and reconciliation); treasury vouchers not obtained. Source:

<https://commons.wikimedia.org/wiki/File:NLC511-027032013015344-16332> 浙江省公路統計.pdf

Appendix 14 | April 1946 provincial-autonomy negotiations, county-based National Assembly representation, and Article 26 of the 1947 ROC Constitution: distinct levels of comparison

The U.S. Embassy's April 9, 1946 telegram (FRUS 1946, vol. IX, doc. 52, printed pp.164–166) reported a negotiated proposal for one National Assembly delegate per hsien and an additional delegate for each additional half-million residents once population exceeded 300,000. In the same report, changing the label from provincial constitutions to provincial self-government laws did not settle whether central authorities could approve or amend those laws; the Kuomintang and Communist/Democratic League

positions remained opposed. The promulgated ROC Constitution's original Article 26 instead specifies one delegate per county, municipality or equivalent district and additional representation after the population exceeds 500,000, at increments of 500,000. These are different reported thresholds, but the diplomatic telegram is not an authenticated Chinese draft or a minute-by-minute record of amendment: it does not establish when or how the threshold changed. An April 18 embassy memorandum (FRUS doc. 55) still treated the scope of provincial autonomy and executive accountability as unsettled. By contrast, the U.S. Seventeenth Amendment assigns two senators to each state, not to counties. A county electoral constituency in the ROC National Assembly is therefore not equivalent to a constituent state of the American federation. The comparison separates territorial representation from constitutional self-government and makes no inference that the negotiated provisions were implemented. Evidence A for directly read official published FRUS texts, the ROC presidential website's original constitutional text and the U.S. Senate constitutional text; C for the underlying Chinese April draft and causal amendment sequence; implementation X.

原始与官方来源 / Official sources: FRUS d52

<https://history.state.gov/historicaldocuments/frus1946v09/d52> ; FRUS d55

<https://history.state.gov/historicaldocuments/frus1946v09/d55> ; 中华民国总统府《宪法本文》第 26 条

<https://www.president.gov.tw/Page/94> ; U.S. Senate Constitution, Amendment XVII

https://www.senate.gov/civics/constitution_item/constitution.htm .

Appendix 15 | Zhejiang county administrative final-account reporting for 1933, as documented in January 1935

The January 1935 Zhejiang Provincial Government Administrative Report (printed p. 10; PDF zero-based p. 19) recorded that complete final administrative-expenditure returns for 1933 had been received from only fourteen counties and special districts two through five as of the reporting snapshot. Other submissions were incomplete or overdue. This contemporaneous observation demonstrates a reporting-completeness problem; it does not establish audited balances, county cash disbursements, a final province-wide submission rate, or the funding of road projects. The fourteen county names remain subject to independent character-by-character verification. These administrative-account returns, the seventy-five county expenditure-band observations in a separate 1935 table, and the county-road inventory of Table 17 in the 1933 road survey (30 counties, 191 roads; Appendix 13) have different denominators and accounting scopes. Source: <https://commons.wikimedia.org/wiki/File:NLC404-01J001967-52671> 浙江省政府行政報告_1935 年 1 期.pdf (original printed p. 10). Evidence grade A for the original report and reporting-status claim, C for the county-name transcription, and X for underlying cash books and audit.

附录 15 校勘 / Source-critical note: 1933 年《浙江省公路統計》第十七表武康县七笔道路建筑费为 1,100、2,500、450、400、240、600、500 元，合计 5,790 元，与县级印列小计 6,090 元相差 300 元。独立盲法复录确认其中一笔为 240 元而非旧暂录的 2,400 元（旧暂录由此产生的 1,860 元差异已撤销）；这 300 元是全表仅有的两处分项与小计不一致之一（另一处为嘉兴，见附录 10），不改动原刊数字，亦不与任何省级差额相涉——省级印列小计合计与原刊总计已经调平（附录 13）。原始影印：<https://commons.wikimedia.org/wiki/File:NLC511-027032013015344-16332> 浙江省公路統計.pdf（原印第 31—37 页）。 / The Wukang entries are confirmed by independent blind re-transcription as 1,100, 2,500, 450, 400, 240, 600 and 500 yuan, totalling 5,790 yuan against a printed county subtotal of 6,090 yuan — a within-table difference of 300 yuan, one of only two in the table (see Appendix 10 for Jiaxing). The earlier 1,860-yuan difference, produced by reading one entry as 2,400 rather than 240 yuan, is withdrawn. The printed figures are not altered; no province-level difference is involved.

Appendix 16 — January 1935 Zhejiang administrative report: source-critical note. Printed pp. 11–12 describe a proposed county–township administrative arrangement, not proof of county-level implementation. County outcomes and audited expenditures remain unverified.

Appendix 16 (English research note): The January 1935 Zhejiang Provincial Government Administrative Report (printed pp. 11–12) discusses abolishing district offices in favor of a county–township administrative structure. It identifies excess administrative layers, small townships, and limited personnel and resources as problems. Townships would be supervised by county governments; the report discusses roughly two to eighteen itinerant assistants per county. Pending review of county plans means implementation and fiscal results remain unverified.

附录 16 / Appendix 16 引证与证据界限：原始影印 <https://commons.wikimedia.org/wiki/File:NLC404-01J001967-52671> 浙江省政府行政報告_1935 年 1 期.pdf（原印 11—12 页；PDF 零基 20—21 页）。A 级仅限已核对的同期行政报告陈述；B 级为制度解释；县别执行、选举和财政结果未核验（X）。两级县乡行政监督不同于美国联邦州的宪法地位，不能由改革建议推定 1921 年省宪的落实。 / Source and limits: original report, printed pp. 11–12; A for contemporaneous policy description, B for interpretation, X for implementation and audited outcomes. County–township supervision is not equivalent to U.S. state constitutional status.

Appendix 17 — Provincial fiscal accounting scope (January 1935). The administrative report distinguishes balances carried forward, borrowing, and temporary receipts from ordinary current revenue. County expenditure records were not examined.

Appendix 17 source: Zhejiang Provincial Government Administrative Report, January 1935 issue, printed pp. 12–13 (PDF zero-based pp. 22–23). <https://commons.wikimedia.org/wiki/File:NLC404-01J001967-52671> 浙江省政府行政報告_1935 年 1 期.pdf . Original categories previously inspected; exact totals and reconciliation unverified.

Appendix 18 | From the 1948 provincial/county autonomy drafts to Taiwan's 1950 local-autonomy approval. An existing primary-evidence register identifies an August 31, 1948 Taiwan Provincial Council response to the proposed Provincial/County Autonomy General Principles, a 52-page 1948 Interior Ministry draft corpus, and archival descriptions distinguishing a September 20, 1949 Taiwan draft from an April 5, 1950 Executive Yuan approval. Draft text, provincial consultation, administrative review, and approved implementation instruments are distinct legal states. The 1948 central draft must not be described as enacted national legislation.

附录 18 / Appendix 18 证据界限：档案目录 <https://catalog.digitalarchives.tw/item/00/17/23/52.html> ；馆藏目录 <https://taiwanebook.ncl.edu.tw/zh-tw/book/NCL-000022464> ；档案机构说明 <https://art.archives.gov.tw/tw/art/1289.html> 及 <https://art.archives.gov.tw/tw/art/1567-13906.html> 。这些目录和机构说明已见登记，但本研究未直接调阅 17 页档案或 52 页草案正文，故只能作为 B 级官方/馆藏目录与研究线索；逐条修法、县级执行和实际财政影响未核验（X）。 / These are archival and bibliographic descriptions, not page-level inspection of the underlying 17- or 52-page sources.

Appendix 19 | Provisional list of 1933 county final-account filers in the January 1935 Zhejiang administrative report, printed p. 10. The guided reading identifies Haining, Lin'an, Jiashan, Wuxing, Deqing, Anji, Xiaofeng, Shangyu, Huangyan, Xianju, Lanxi, Wuyi, Qu County, and Lishui, alongside four separately listed special districts (nos. 2–5). The county-name transcription is Grade C pending independent blind verification; the contemporaneous filing statement is Grade A evidence of what the report asserted, not proof of audited accounts, county disbursements, or a final response rate.

Appendix 20 | Reporting-form revision for Zhejiang reclaimed-land (shatian) administration, 1935. The provincial report, printed p.14, describes consolidating overlapping ten-day and monthly receipts-and-outlays returns into one monthly form. This is evidence of a reporting rule for specific land-management offices, not proof of province-wide county-account harmonization, actual fiscal transactions, or compliance. Original page inspected; implementation unverified.

附录 20 来源 / Source: 浙江省政府秘書處《浙江省政府行政報告》1935 年 1 期，原印 p14，PDF

zero-based p26, “改訂沙田收支月報表”, https://commons.wikimedia.org/wiki/File:NLC404-01J001967-52671_浙江省政府行政報告_1935年1期.pdf。Source grade A for original printed policy description; X for implementation.

Appendix 21 | Facsimile collation of the 1921 Guangdong draft constitution: education budget and military-expenditure transition clauses. A second guided visual reading of the SAME SSID-13420234 scan (PDF zero-based p.33, printed p.18) reads Article 108's proposed provincial education floor as TWENTY percent of total provincial budget outlays, contradicting an earlier ten-percent transcription. This is not an independent edition witness. Article 134 (PDF zero-based p.39, printed p.24) provides staged military-spending limits: one-half at the first stage, one-third after neighboring autonomous governments are formed, and the Article 116 thirty-percent ceiling six months after establishment of the national constitution. This corrects the earlier incomplete reading; the conditions and denominators must be read from the original draft. Draft status, exact stages, edition history, enactment, appropriations and actual expenditures must remain separate.

English comparison: The 1921 Guangdong draft proposed a provincial education budget floor; Zhejiang's 1935 education-account guidance addressed county reporting; The original 1947 ROC Constitution Article 164 historically set 15%, 25% and 35% combined education, science and culture budget floors. The 1997 constitutional amendment superseded these fixed percentage requirements. Different legal statuses, denominators and tiers preclude direct numerical or causal comparison. The U.S. Tenth Amendment does not create an equivalent federal education-spending floor or constituent-state status for counties. Actual spending remains unverified.

Appendix 22 | Taiwan's 1950 county/city local-autonomy framework: provenance and four-stage chronology. Appendix 18 cited register entries PE-837–842 as catalog-level leads. Direct visual inspection has since been recorded of the original Taiwan Provincial Government Gazette, 1950 Summer No. 20, pp. 306–310 (PE-1084), and the May 9 correction notice, Summer No. 33, p. 520 (PE-1085). Separate (1) April 5 Executive Yuan meeting revision/passage, supported by a National Archives description; (2) April 14 Executive Yuan approval/transmission No. 台 39(內)1387, supported by the government election-history account but not yet a directly inspected central original; (3) April 22 provincial promulgation order 39 卯養府綜法字第 27506 號, directly visible in the Gazette; and (4) April 24 Gazette publication (PE-1086). The May 9 correction concerns Articles 5, 8(5), 11(1), 22(3), 34(19), 36(2), and 37; a seven-clause original-to-corrected crosswalk is still required for verbatim reliance. These are Taiwan-specific implementation materials, not evidence of nationwide enactment or direct textual descent from the 1921 Zhejiang constitution. This study relies on that documented inspection; it did not independently inspect the underlying Gazette images.

附录 22 来源与限界 / Sources and limits: 既有原始证据登记, PE-1083–PE-1086; original Gazette pp.306–310 https://twinfo.ncl.edu.tw/tiqry/hypage.cgi?HYPAGE=search/merge_pdf.hpg&dtd_id=12&jid=79002356&page=%E9%A0%81306-310&sysid=E1091620&type=g&vol=39042400; correction p.520 https://twinfo.ncl.edu.tw/tiqry/hypage.cgi?HYPAGE=search/merge_pdf.hpg&dtd_id=12&jid=79002356&page=%E9%A0%81520&sysid=E1092521&type=g&vol=39050900; National Archives chronology <https://art.archives.gov.tw/tw/art/1567-13906.html>. Evidence A (documented original Gazette images, not independently re-inspected for this study); B (archival chronology and historical administrative account); X (central original signed telegram, seven-clause corrected-text alignment, county-level actual implementation and fiscal outcomes). The register's PE-837–842 entries carry duplicate numbering and should not be cited alone without title, date and URL.

Appendix 23 | Historical budget denominator and temporal effect of ROC Constitution Article 164 (research correction, 13 October 2026). The original 1947 Article 164 set minimum shares of annual expenditure budgets—15% central, 25% provincial, and 35% municipal/county—for education, science AND culture combined, not education alone. Judicial Yuan Interpretation No. 463 (11 September 1998), recounting Interpretations Nos. 77 and 231, explained that the historical Article 164 denominator was the expenditure total of the annual general budget, excluding supplementary and special budgets. This

historical interpretation is NOT a current binding percentage-floor formula. The constitutional amendment promulgated 21 July 1997 (then Additional Articles, Article 10(8)) instead required priority allocation to education, science and culture, especially national education, without Article 164's numerical constraints. Interpretation No. 463 accordingly declined to resolve the former percentage and denominator disputes. Neither the old formula nor the 1921 Guangdong draft proves enacted appropriations, county compliance, fiscal outcomes, or causal transmission. The US Tenth Amendment reserves powers not delegated to the federal government; it does not prescribe corresponding educational-budget shares.

附录 23 证据 / Sources: ROC President's Office original Constitution Art.164, <https://www.president.gov.tw/Page/284/1241> ; official consolidated Additional Articles Art.10, <https://www.president.gov.tw/Page/95> ; official Gazette reproduction of Judicial Yuan Interpretation 463, dated 1998-09-11 and Gazette promulgation 1998-11-11, <https://www.president.gov.tw/Page/294/33741> . Primary official texts directly checked 2026-10-13; A for their stated legal wording, B for comparative interpretation; historical appropriations/implementation X.

Appendix 24 | Independent 1921 print witness located and visually inspected: Zhejiang Provincial Law Compilation (NLC416-12jh003053-43593), PDF zero-based pp.25–28. The Implementation Act begins on printed p.23; Article 16 is on printed p.25 (PDF index 27); Article 23 continues on printed p.26 (PDF index 28). This is separate from the 1922 Dongfang zazhi printing. The Article 16 constitutional cross-reference remains paleographically unresolved; Article 101 is a hypothesis, not a verified emendation. No implementation or military payments inferred.

Appendix 24 sources: 1921 original compilation <https://zh.wikisource.org/wiki/File:NLC416-12jh003053-43593> 浙江省法匯編.pdf (PDF zero-based 25–28, directly inspected 2026-10-13); 1922 Dongfang zazhi original <https://commons.wikimedia.org/wiki/File:NLC404-01J002290-25829> 東方雜誌_1922年19卷22期.pdf (zero-based 214–216, earlier directly inspected). Distinct printed witnesses; disputed Article 16 numeral remains UNVERIFIED.

Appendix 25 source: 1921 original <https://zh.wikisource.org/wiki/File:NLC416-12jh003053-43593> 浙江省法匯編.pdf ; directly inspected PDF zero-based pages 17–18. Source grade A for printed article texts and denominators; X for appropriations and fiscal execution; comparative interpretation B.

Appendix 25 (English): The original 1921 Zhejiang Constitution, Article 101 (printed p15/PDF index17), limits contributions to national expenses to 30% of provincial revenue. Article 110 (printed p16/PDF index18) sets an education appropriation floor of 20% of provincial budgeted expenditure. The denominators differ. Guangdong's 1921 draft also proposed a 20% education floor; no causal borrowing or actual payment is established.

Appendix 26 | Fiscal autonomy, conditional grants and remedies. Articles 101 and 110 of Zhejiang's 1921 provincial constitution used different denominators: provincial revenue for a ceiling on contributions to national expenses and provincial budgeted expenditure for an education appropriation floor. Neither establishes disbursement. The original 1947 ROC Constitution distinguished a Legislative Yuan-authorized treasury subsidy for provincial functions when provincial funds were insufficient (Article 109), discretionary assistance to poorer provinces and counties (Article 147), and education/culture funding in remote or impoverished areas (Article 163). Article 111 concerned unenumerated competences, while Articles 114 and 117 addressed Judicial Yuan review in specified provincial-autonomy and legal-conflict contexts. These mechanisms are not interchangeable. *South Dakota v. Dole* (1987) and *NFIB v. Sebelius* (2012) are modern comparative doctrines on conditional federal grants and coercion, not evidence of historical influence on Zhejiang's drafters. Appropriations, final accounts, payment orders and county ledgers remain necessary implementation tests.

附录 26 来源与证据边界 / Sources and limits: 1921 浙江省法匯編 <https://zh.wikisource.org/wiki/File:NLC416-12jh003053-43593> 浙江省法匯編.pdf ; ROC Constitution

<https://www.president.gov.tw/Page/284/1241> ; Dole
<https://supreme.justia.com/cases/federal/us/483/203/> ; NFIB
<https://supreme.justia.com/cases/federal/us/567/519/> . A=observed original constitutional text where previously inspected; B=comparative doctrinal synthesis; X=actual historical disbursement and direct intellectual transmission.

Appendix 27 | Lanxi experimental county education-file administration. The report in Zhejiang Civil Affairs Monthly 5(3), 1935, describes local classification and indexing of education records, incoming/outgoing document registers, and problems with disordered files; education-finance records appear among the subject categories. Earlier direct inspection covered original printed pages approximately 122–131 (PDF zero-based 129–138). The contemporaneous report is evidence of a reported county records-management experiment, not county cashbooks, verified payments or province-wide compliance. Catalogued 1932/1935 provincial education-fund regulations likewise must not be treated as proof of implementation.

附录 27 来源与证据边界 / Sources and limits: 《浙江民政月刊》1935 年 5 卷 3 期, NLC404-01J002066-24514, https://commons.wikimedia.org/wiki/File:NLC404-01J002066-24514_浙江民政月刊_1935年5卷3期.pdf ; A=original printed report as previously inspected, B=interpretation as local administrative experiment, X=county cashbooks/actual payments. 1933 年道路建筑费已经独立盲法复录调平 (附录 13) ; 宁海 25.920 为公里而非元, 不能作为差额调节项。

Appendix 28 | Additional 1933 source locator. Wikimedia Commons catalogs a second digitization of Zhejiang Highway Statistics (May 1933), CADAL11104011, a 47-page DjVu attributed to the CADAL/Sichuan University collection. The previously inspected NLC scan, NLC511-027032013015344-16332, is a 48-page PDF. This run verified both catalog records, but did not inspect the CADAL interior or establish edition identity. The NLC Table 17 printed p.37 was re-inspected: 30 counties, 191 roads, 1,734.705 km, construction-cost total 496,635.960 yuan. The withdrawn non-blind 19-county sum of 498,897.360 yuan was previously claimed to exceed it by 2,261.400 yuan; this calculation is WITHDRAWN. The Table 17 costs have since been reconciled by independent blind re-transcription (Appendix 13). A second scan is not an independent fiscal survey or evidence of actual county disbursement. Sources: https://commons.wikimedia.org/wiki/File:CADAL11104011_浙江省公路統計.djvu ; https://commons.wikimedia.org/wiki/File:NLC511-027032013015344-16332_浙江省公路統計.pdf .

Appendix 29. The 1921 Zhejiang provincial constitution sets three nominal budgeted-expenditure floors: education 20% (Art. 110), industry 7% (Art. 119), and transportation 5% (Art. 124). If the three categories are disjoint, their minimum shares sum to 32% of planned expenditure; this is NOT evidence of actual spending. Article 110's separate 3% education fund may overlap with the education appropriation, so a 35% combined floor is NOT established. Article 101's 30% national-expense cap uses provincial revenue, not budgeted expenditure. Arts. 119 and 124 are verified only against later transcription, not original facsimile. Source: Zhejiang Provincial Constitution (1921), Arts. 101, 110, 119, 124.

Appendix 30: Zhejiang 1921 Constitution Art126 distinguishes provincial trunk roads from county/city/township local branches; Arts135–139 provide county works, qualified taxation, restricted bonds, and annual budget/account publication. Art128 appoints county magistrates through the governor, while Art130 directly elects county councilors. Guangdong September 1921 draft Art121 instead directly elects the county head before gubernatorial appointment. Normative designs only; no verified implementation. U.S. *Hunter v Pittsburgh* (1907) is a comparative contrast, not an established influence.

Appendix 31 (source-critical note): *Hunter v. Pittsburgh*, 207 U.S. 161 (1907), pp. 179–180, explicitly left unresolved the question of municipal property held in a proprietary rather than governmental capacity. The Pennsylvania 1906 consolidation statute, reproduced at pp. 163–164 of the opinion, assigned legacy debt service to the former territorial tax base and preserved creditors' claims. These details limit any

broad generalization from the municipal-subordination holding. Source: U.S. Reports, volume 207, pages 161–181 (govinfo.gov). No causal inference concerning China is made.

Appendix 32 (contemporary 1922 reception, not an original 1921 statute facsimile): A 1922 essay titled 省憲中之行政機關 in 東方雜誌, vol.19 no.22, contemporaneously contrasted four legally distinct provincial constitutional proposals. It identifies the provincial governor selection methods as: Hunan Art47, four assembly-nominated candidates followed by province-wide popular runoff; Zhejiang Art53, geographically organized electoral colleges; Guangdong draft Art46, aggregate vote of county and special-city councillors; and Jiangsu draft Art31, a mixed elite electoral college choosing three candidates for presidential appointment. It separately contrasts the provincial cabinet bodies (湖南省務院、浙江省政院、廣東政務院、江蘇參事會), and notes that promulgated constitutions, drafts and private proposals had DIFFERENT legal force. The contemporary author's political preference for a quasi-presidential provincial system is an argument, not evidence that any of the four models operated. SOURCE: 東方雜誌 1922 vol.19 no.22, article 省憲中之行政機關, later Wikisource transcription, <https://wikisource.org/wiki/東方雜誌/一九二二年十九卷廿二期> ; 1922 printed issue image, authorship and original pagination not yet verified. Evidence B+ contemporaneous text via later transcription; original image X. Cross-check with the four original draft/constitutional witnesses before treating exact article numbers as established. No causal borrowing inferred.

Appendix 33 — Original facsimile check (partial): The National Library of China scan of Dongfang Zazhi, vol. 19, no. 22 (1922), NLC404-01J002290-25829, was directly inspected at zero-based PDF pages 130–131 (the essay's opening pages 1–2). Page 130 visibly opens the contemporary essay 省憲中之行政機關; page 131 explicitly compares provincial executive selection through Hunan's assembly nomination and popular decision, Zhejiang's district electoral assembly, Guangdong's county/special-city councillors, and Jiangsu's presidential appointment from nominees. This upgrades ONLY the existence, essay title, and opening comparative framework from a catalog/transcription locator to A-PARTIAL ORIGINAL IMAGE. It does not independently collate the whole essay, certify the author signature, prove any provincial constitution took effect, or establish the influence of these designs on later ROC law. Preserve the distinction between contemporaneous commentary, draft constitutional provisions, enacted law, and implementation. Source: https://commons.wikimedia.org/wiki/File:NLC404-01J002290-25829_%E6%9D%B1%E6%96%B9%E9%9B%9C%E8%AA%8C_1922%E5%B9%B419%E5%8D%B722%E6%9C%9F.pdf ; PDF zero-based pp.130–131. Next: inspect full article, original author signature and original printed foliation before final citations.

Appendix 34 (original-image note): 1922 Dongfang Zazhi 19(22), essay 省憲中之行政機關, original NLC scan PDF pages 130-140 (eleven printed essay pages). PDF p141 is an advertisement; p142 begins a different essay. The original author proposes a politically responsible governor, county/special-city councillor election, five departments, and conditional legislative checks. This is advocacy, not proof of implementation. Original: https://commons.wikimedia.org/wiki/File:NLC404-01J002290-25829_東方雜誌_1922年19卷22期.pdf

Appendix 34 fiscal caveat: The 1933 Zhejiang Provincial Highway Statistics, original printed pp. 32–33 / PDF zero-based pp. 39–40, separately records construction cost and funding source (including donations and subsidies). These reported construction costs cannot be treated as county treasury cash disbursements. The Table 17 figures have been reconciled by independent blind re-transcription (Appendix 13). Source: https://commons.wikimedia.org/wiki/File:NLC511-027032013015344-16332_浙江省公路統計.pdf

Appendix 35 (original-source note): The original 1922 Dongfang Zazhi 19(22) facsimile, PDF zero-based pages 130 and 140, confirms the essay's opening and ending on printed pages 1 and 11. The visible author signature still requires independent name collation. Treat the four provincial systems as distinct legal-status witnesses, not four implemented models. Source: https://commons.wikimedia.org/wiki/File:NLC404-01J002290-25829_東方雜誌_1922年19卷22期.pdf

An independent blind re-transcription (October 2026) entered all 191 construction-cost entries in Table 17 of the 1933 Zhejiang Provincial Highway Statistics (printed pp. 31–37; PDF zero-based pp. 38–44) from the original facsimile, without sight of the project's earlier provisional figures, and reconciled them group by group. The eighteen printed county subtotals sum to exactly the printed provincial total of 496,635.960 yuan; the earlier 9,398.600-yuan difference is fully explained by three misread printed subtotals in the provisional transcription (Yin County, Fenghua, Zhenhai — see Appendix 13). Entry-level sums differ from printed subtotals only in Jiaxing (+400.000 yuan) and Wukang (−300.000 yuan). An earlier same-operator visual re-check had re-verified the provisional working list rather than the page, which is why the discrepancy appeared persistent; the blind pass supersedes it. The original pages keep construction cost and source-of-funds columns separate, so the figures cannot be treated as county-treasury payment vouchers. No printer-error, omitted-county, fraud, or balancing hypothesis is needed at the subtotal-to-total level. Original facsimile: https://commons.wikimedia.org/wiki/File:NLC511-027032013015344-16332_浙江省公路統計.pdf .

Appendix 37 scan-provenance addendum. Wikimedia Commons exposes two separately digitized carriers of the same 1933 title: NLC511-027032013015344-16332 (National Library of China, 48-page PDF) and CADAL11104011 (CADAL/Sichuan University provenance, 47-page DjVu). The two scans are carriers of one witness, not independent historical witnesses. The blind re-transcription used the NLC scan; a page-level comparison with the CADAL digitization has not been performed and remains a non-blocking limitation. The Table 17 discrepancy is resolved and closed (Appendix 13).

Comparative Addendum: U.S. States and ROC County Autonomy

Disclosed Unresolved Items

- The 1921 Implementation Act's clause locations have been verified against the original printing of the Zhejiang Legal Compilation, vol. 1 (the Act begins on printed p. 23; Article 16 is on printed p. 25; see Appendix 24), but a full clause-by-clause collation of the volume remains outstanding, and the disputed cross-reference glyph in Article 16 is unresolved (Appendix 11).
- The construction costs in Table 17 of the 1933 Zhejiang Highway Statistics have been independently blind re-transcribed and reconciled: the eighteen printed county subtotals sum to exactly the printed total of 496,635.960 yuan, and entry-level sums differ from the printed subtotals in only two groups, Jiaxing (+400.000 yuan) and Wukang (−300.000 yuan) (Appendix 13). The 110.000-kilometre difference between Fenghua's route-level mileage and its printed subtotal concerns the mileage column, lies outside that re-transcription, and remains open (Chapter V, section 4).

A provincial approval concerning Deqing county fiscal administration does not establish local implementation; implementing records are still needed.

An earlier 82-page draft has not been collated line by line, so this study does not claim exhaustive incorporation of that version.

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Other language editions of this study: Traditional Chinese, French, German and Spanish editions are in preparation.