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STATE AND LOCAL GOVERNMENT FINANCES IN QUEENSLAND  
1859-1982

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## STATE AND LOCAL GOVERNMENT FINANCES IN QUEENSLAND 1859-1982

Researchers are often frustrated by the lack of conveniently accessible and consistently defined statistics of Queensland government finances. This paper is designed to overcome those difficulties. It presents, over long periods, simplified series of state and local government revenues and total expenditures that are reasonably consistent, together with notes on the definitions used and the inconsistencies that still exist. The series themselves are preliminary, in the sense that their value depends entirely on their utility to potential users. The author would therefore welcome comments from those who work with them.

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It is essential to note that expenditure figures for colonial/state governments to 1968 presented here are (with the exception of one column - debt charges) totals of CRF and net loan payments, net of transfers between the two funds.

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## SOURCES

Figures for revenues and expenditures of colonial and state governments, 1859-1906, have been estimated from The Public Accounts of the Colony of Queensland published annually in Parliamentary Papers either in conjunction with the report of the Auditor-General or separately. For 1907 to 1968 they are those published annually in Commonwealth Bureau of Census and Statistics (CBCS), State Territory and Local Government Authorities' Finance and Government Securities 1967-68 (Reference 5.11) and its predecessor, Finance Bulletin.

Receipts and outlays, 1963-82, are latest published figures in Australian Bureau of Statistics (ABS) State and Local Government Finance Australia 1981-82 (Catalogue No. 5404.0) and predecessors.

Public debt outstanding has been taken from The Public Accounts for the years 1859 to 1900; for 1901 to 1975 from Mrs Pat Brown's compilation, basically from Finance Bulletin, held in the Department of Economic History, RISS, Australian National University; and for 1976 to 1982 from Budget Paper No. 8, Commonwealth Budget Papers, 1982/83.

Taxation collections are from The Public Accounts, Auditors-General's reports and Statistics of the Colony of Queensland for 1880 to 1929; from latest figures published in CBCS, State Territory and Local Government Authorities' Finance and Government Securities 1967-68, Table 8, and predecessors, for 1930 to 1968. Because ABS, Taxation Revenue Australia 1981-82 (Catalogue No. 5506.0) and earlier issues is a convenient source of relatively long-run figures, no details of taxation 1963-82 are given here.

Local government finances to 1914 are from G.H.Knibbs, Local Government in Australia (Government Printer, Melbourne, 1919). For 1915 to 1967 they are from CBCS, State Territory and Local Government Authorities' Finance and

Government Securities 1967-68 and predecessors.

OTHER OFFICIAL COLLECTIONS

Ten-year tables appear in Statistics...of Queensland setting out colonial/state government revenues from 1867 (first appearing in the 1876 issue), current account expenditures from 1894 (1903 issue) and loan expenditures from 1897 (1906 issue). For many years the revenues reported are not netted for refunds made; CRF expenditures are categorised by departments rather than by purposes; and loan expenditures are gross, without adjustment for sums credited to Loan Fund on account of repayments, interest receipts and sales of assets. For these reasons they have not been called on here.

The Commonwealth Grants Commission published, in its Reports, tables of state expenditures on social services and debt charges which, because they capture transactions excluded from this compilation, may be more useful for specialist work.

THE TABLES

The consistency of definition that these figures may claim derives largely from the fact that there are few categories, that most are wide, and that inconsistencies evident in the finer Finance Bulletin classifications can be avoided.

TABLE 1

In the colonial/state government revenue and expenditure tables, 1859-1968, figures refer to transactions taking place within the stated year and not those relating necessarily to the parliamentary appropriation of that year. However, from 1875 until late in the nineteenth century expenditures on account of a year ending 30 June but paid between then and 30 September are unavoidably included.

The source lacks detail for 1917, 1918 and 1920. Revenue figures have been added from The Public Accounts; the difficulties of replicating expenditure figures shown in Finance Bulletin, however, mean that only expenditure totals have been inserted.

Definitions used in the tables are:

Col. 1 Public debt is that outstanding at the end of the financial year indicated. Notionally it includes short-term debt for which securities have been issued but it is likely that some may be omitted before 1901. There is a break in the series between 1900 and 1901.

Col. 2 Apparent surplus is that produced by subtracting Consolidated Revenue Fund expenditure (not presented in these tables) from revenue (Col.8).

Col. 3 Taxes include all direct and indirect taxation credited to CRF.

Col. 4 Businesses comprise the earnings of railways, postal and telegraph services (to 1901) and 'other public services' 1907-35. The meaning of this latter, Finance Bulletin, category is quite uncertain. It is retained here to enable comparison with other states where it does include some business enterprises. State industrial, pastoral, retail and other minor undertakings are included only to the extent that they contribute revenue to CRF. Harbour management, which might properly be regarded as business, is excluded because Finance Bulletin figures include other, unrelated receipts.

Col. 5 Land is receipts from land sale and leases (including the interest component on credit sales), timber leases and forestry, mining revenues including royalties and various fees associated with each.

Col. 6 Other is an heroic amalgamation, bringing together separable items such as interest, fees and fines, harbours and all other receipts except

commonwealth grants.

Col. 7 Commonwealth are the payments made by the commonwealth government (other than for services rendered) and credited to CRF.

Col. 8 Total revenue is on account of CRF only. It includes transfers from Trust Funds but excludes transfers from Loan Fund. (Note that while the transfer from Railway Reserve Fund is included in 1880 that in 1881, described by Statistics...of Queensland as from the same source but in fact from Loan Fund, has not.) Before 1868 the figures are not netted for refunds of revenue.

TABLE 2

In this Table CRF and loan expenditures are aggregated. The latter are net of credits and repayments between 1867 and 1874 inclusive and after 1906.

Col. 9 Debt charges are interest (and exchange) on the public debt, together with sinking fund payments, redemptions from CRF, and debt management costs.

Col. 10 Businesses has the same coverage as col. 3 and comprises both operational costs met from CRF and construction and building costs met from loan or CRF sources.

Col. 11 Other public works includes CRF and loan expenditures on harbours, rivers and roads and public buildings not elsewhere included; also includes loans and grants to roads boards and shire councils for roadworks.

Col. 12 Social is, again, a very broad aggregation. It covers current and loan expenditure on health and education services, libraries and art galleries and research (except to the extent that some agricultural research is included in col. 14) and on buildings associated with them. It also covers care of orphans, young children, and the aged, assistance to charitable organisations, and unemployment relief.

Col. 13 Law and defence includes police, courts, prisons, public safety and delinquent children (both from 1936) together with defence and war expenditures and associated buildings.

Col. 14 Primary is expenditures on land, stock and agriculture, water and soil conservation, closer settlement and assistance to primary industries.

Col. 15 Other includes mining and assistance to that industry.

Col. 16 Total expenditure is the sum of CRF and net loan expenditures, net of transfers between them.

### TABLE 3

For the amalgamated state and local finance series, 1963-1982, the the current surplus or deficit is not represented. The source instead lists various sources from which the gap between current receipts and total outlays was met. These are shown in columns 22-24. These statistics are all cast in the mould of national income accounting. A major implication is that some receipts are netted against some related outlays; other implications are mentioned below. Reference should be made to the source for detailed information.

Col. 17 Public debt includes a break in the series between 1975 and 1976.

Col. 18 Taxes includes fees and fines. Some fees have been netted against outlays on relevant services.

Col. 19 Businesses have a wider coverage than in the 1859-1968 tables because those conducted outside the framework of CRF and Loan Fund are included: especially semi-government authorities. On the other hand the figures reported are (a) that part of the income of government financial enterprises paid to general government and (b) the 'net operating surplus' of government trading enterprises, excluding interest received and before interest charges



are met.

Col. 20 Property income is interest, rent, royalties and dividends received (other than dividends included in column 19).

Col. 21 Grants are those from the commonwealth government to state and local government authorities, for all purposes. (State grants to local authorities disappear on amalgamating the accounts.)

Col. 22 Advances from the commonwealth government, for all purposes, to state and local authorities.

Col. 23 Borrowing is net borrowing by state general government, state public trading enterprises and local government authorities.

Col 24 Other financing items comprises net receipts of private trust funds held by government, reduction in cash and bank balances, reduction in security holdings, depreciation allowances established in public trading enterprises and other sources of funds (including errors and omissions).

Col. 25 Total funds

TABLE 4

Col. 26 Final consumption expenditure on goods and services netted for offsetting fees and charges for services rendered and sales of goods and services by general government.

Col. 27 New assets acquired whether for replacement or additions by general government, state public trading enterprises and local government authorities; includes maintenance as well as construction of new roads.

Col. 28 Existing assets/stocks is net expenditure on existing assets, mainly

land and buildings, together with changes in the balance of stock accounts, including those of public trading enterprises.

Col. 29 Interest excludes payments between authorities aggregated in the table and are primarily those to the commonwealth government on account of advances and to other sectors for borrowings from them.

Col. 30 Personal benefits are cash benefits to persons in the form of pensions etc and unfunded employee retirement benefits.

Col. 31 Subsidies

Col. 32 Grants are those for private capital purposes - for example, for the construction of homes for the aged or of libraries in private schools.

Col. 33 Advances consist not only of loans and credit made available to the private sector but also to public financial enterprises, including in the latter capital contributions and provision of funds for on-lending.

Col. 34 Total outlays includes transfers overseas (very minor, if any), a category not shown separately in the table.

TABLE 5

Local government finances, 1860-1914, cover municipalities, divisions and shires, Brisbane and country waterworks, harbour boards and fire brigades.

Col. 35 Rates include not only general municipal property rates but also those levied by municipal waterworks.

Col. 36 Grants are those from the colonial/state government.

Col. 37 Business is the sales and charges revenue of waterworks and harbour boards - i.e., excluding rates and miscellaneous revenue.

Col 38 Other revenue includes miscellaneous business revenue and, most probably, loan receipts.

Col 39 Total revenue

Col. 40 Works/services encompass general municipal works, such as roads construction and maintenance, health and sanitary services, including loan expenditures.

Col. 41 Business includes all expenditure by enterprises in Col. 38.

Col. 42 Other includes administrative expenses and debt charges.

Col. 43 Total expenditure

TABLE 6

Coverage and definitions of local government finances change after 1914. The former becomes restricted to local government authorities narrowly defined and to the business enterprises directed, ultimately, from municipal chambers. From 1915 to 1935 businesses are not reported separately in the source. It is unclear where their revenues were included, though it may have been in 'Other', nor whether the coverage was extended in 1936. Loan receipts and expenditures are not separately specified before 1936 and Finance Bulletin acknowledges some expenditures were omitted before that date. Consequences of these changes are noted below.

Col. 44 Rates are general municipal property rates only.

Col. 45 Other rates are special purpose rates and, from 1939, rates levied by municipal business undertakings.

Col 46 Business, available from 1936, are total business revenues for 1936-38

and business sales and charges revenue thereafter.

Col. 47 Grants are from state government.

Col. 48 Other includes loan receipts (insofar as they were recorded) to 1936 and possibly revenues of businesses to 1936 and 'other' revenues of businesses from 1939.

Col 49 Total revenue

Col. 50 Works/services is the expenditure, including that from loans, on municipal works and services other than those of business undertakings.

Col. 51 Debt charges are primarily interest and sinking fund payments and, from 1939, include those of business undertakings.

Col. 52 Business, from 1939, exclude debt charges but include loan expenditure.

Col. 53 Other includes administration and before 1936 may include expenditure by businesses.

Col. 54 Total expenditures

TABLE 7

Taxation figures presented in these tables differ from those shown earlier in that they include collections not carried to the credit of CRF but applied to special funds (for example that of the Main Roads Commissioner) for designated expenditure purposes. For 1859-1929:

Col. 55 Customs includes excise duties and export taxes on gold.

Col. 56 Income tax includes dividend tax.

Col. 57 Land tax

Col. 58 Stamp duty covers all stamp duties, the sources not distinguishing between stamps used to pay probate and succession and other duties.

Col. 59 Motor taxes includes driving licences, registration fees and allied collections.

Col. 60 Gambling taxes are those levied on totalisator transactions.

Col. 61 Liquor taxes are licence fees on wholesaling and retailing liquor.

Col. 62 Licences to undertake various other forms of business.

Col. 63 Total

TABLE 8

For 1930-68:

Col. 64 Income taxes include dividend tax, unemployment relief tax and state development tax.

Col. 65 Land tax

Col. 66 Probate

Col. 67 Other stamp duties

Col. 68 Motor taxes

Col. 69 Gambling taxes include lottery and entertainment taxes.

Col. 70 Liquor taxes

Col. 71 Other taxes include licences not elsewhere included.

Col. 72 Total

DATING

For the years 1859 to 1874 the Queensland government closed its books on 31 December. It then changed to 30 June, so that 1875 data relate to the six months ending on that date.

Local government figures for 1860-1914 are said to be for years terminating on 31 December. In order to preserve comparability with other states' statistics, and following the aggregating policy adopted in Finance Bulletin, 1946-47 Table 90, figures for 1915-33 are those of 31 December of the previous year; for 1934, 1935 and 1937, 31 December the preceding year except for Brisbane, 30 June current year; 1936, 31 December current year, except for Brisbane 30 June current year; 1938-67, 30 June - with 'years' of different length in 1938. Note that Finance Bulletin data for 1935 were discarded. These ugly changes merely reflect ugliness in the original form of presentation but do not appear, even in 1915, to distort the figures.

TABLE 1

STATE GOVERNMENT DEBT, SURPLUS AND REVENUES,  
1859-1968, POUNDS THOUSAND

- (1) PUBLIC DEBT  
 (2) CURRENT ACCOUNT SURPLUS  
 (3) TAXES  
 (4) BUSINESSES  
 (5) LAND  
 (6) OTHER  
 (7) COMMONWEALTH  
 (8) TOTAL REVENUE

(YEAR)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1859	0	-3	3	0	2	1	0	6
1860	0	18	63	5	102	9	0	179
1861	70	-17	78	7	133	20	0	238
1862	124	-22	108	13	141	33	0	295
1863	249	-61	137	15	128	15	0	295
1864	549	-70	172	21	282	26	0	502
1865	1132	13	220	35	325	51	0	631
1866	2151	-104	252	58	250	34	0	593
1867	3255	-51	340	69	169	32	0	611
1868	3355	-69	399	92	204	25	0	720
1869	3371	-60	377	115	212	25	0	729
1870	3589	-22	354	105	254	24	0	737
1871	4052	16	398	108	258	28	0	792
1872	5503	139	485	130	332	32	0	979
1873	5253	164	572	154	340	41	0	1107
1874	5253	-207	584	165	349	48	0	1146
1875	5249	-351	283	85	154	30	0	552
1876	6945	-75	606	213	368	62	0	1249
1877	7685	21	648	263	439	78	0	1428
1878	9807	-17	698	310	454	88	0	1550
1879	10192	-227	631	325	370	126	0	1452
1880	13245	-25	600	327	460	225	0	1612
1881	13245	41	657	378	623	113	0	1771
1882	14298	198	807	479	667	133	0	2086
1883	14917	293	936	611	690	128	0	2365
1884	19071	-42	1033	737	612	160	0	2542
1885	20821	-247	1125	833	600	160	0	2718
1886	23321	-229	1229	848	601	187	0	2865
1887	23321	-475	1206	842	554	206	0	2808
1888	23321	-174	1444	972	586	176	0	3178
1889	25841	63	1734	1007	657	217	0	3615
1890	28106	-496	1438	992	595	187	0	3212
1891	29435	-335	1529	1102	535	184	0	3350
1892	29878	-151	1436	1241	626	171	0	3474
1893	32061	-112	1388	1209	666	183	0	3446
1894	32074	-9	1347	1140	588	268	0	3343
1895	32074	105	1418	1195	572	228	0	3413
1896	31945	74	1567	1290	554	231	0	3642
1897	33498	9	1500	1376	515	222	0	3613
1898	33598	21	1559	1418	561	230	0	3768
1899	33599	150	1750	1607	575	242	0	4174
1900	34349	48	1985	1732	586	285	0	4588

(YEAR)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1901	38736	-576	1117	1461	585	350	583	4096
1902	41012	-432	277	1317	575	461	905	3535
1903	41625	-192	416	1246	610	349	905	3526
1904	42534	-13	475	1296	637	376	811	3595
1905	42620	14	455	1409	623	355	753	3595
1906	42585	128	494	1535	603	365	857	3854
1907	42638	396	541	1822	617	385	943	4308
1908	43273	115	526	1939	651	370	1003	4488
1909	45545	10	535	2111	681	382	1061	4769
1910	45695	5	585	2319	756	388	1071	5119
1911	47544	5	667	2707	805	453	688	5320
1912	49393	23	788	3033	876	536	757	5989
1913	51540	6	807	3319	910	566	776	6378
1914	56508	10	888	3675	974	629	807	6973
1915	57206	4	954	3792	987	641	828	7203
1916	59629	34	1455	3757	973	688	833	7706
1917	62782	-253	1564	3883	963	650	821	7881
1918	64562	-410	1761	4112	1112	663	843	8491
1919	66342	-172	2773	3983	1084	723	853	9416
1920	71205	27	3324	5026	1290	761	893	11294
1921	80785	10	3683	5330	1640	1036	911	12601
1922	86810	-189	3420	5125	1549	1265	951	12311
1923	89241	-185	3331	5400	1553	1336	979	12599
1924	92062	13	3617	5685	1514	1607	1004	13428
1925	98259	17	3914	7052	1469	1428	1035	14897
1926	104249	-554	4104	7392	1446	1589	1068	15600
1927	108466	-343	4502	7350	1428	1773	1095	16148
1928	116498	10	4978	7374	1420	1815	1131	16718
1929	124698	-166	4672	7567	1499	1937	1060	16736
1930	126168	-723	4297	7356	1353	1896	1096	15998
1931	127223	-842	4273	6427	1233	2044	1096	15073
1932	144958	-2075	3100	5937	1167	1694	1096	12994
1933	150234	-1554	3309	5851	1244	1896	1096	13397
1934	154256	-1129	3280	6104	1358	2022	1096	13859
1935	156628	-565	3478	6997	1405	2019	1382	15280
1936	160416	-742	4102	6644	1426	2147	1171	15489
1937	163930	-280	4443	6923	1490	2512	1168	16535
1938	166876	-228	4912	7226	1543	2563	1096	17340
1939	171408	14	6573	7638	1514	2509	1096	19330
1940	175759	16	7769	7918	1551	2420	1096	20756
1941	178085	29	8140	8242	1615	2446	1096	21540
1942	149933	64	8034	10445	1584	2505	1096	23663
1943	147329	102	2586	16954	1591	1951	6202	29284
1944	147937	114	2346	16249	1607	2053	6713	28968
1945	149181	569	2331	13683	1640	1963	6830	26447
1946	149197	14	2666	11659	1520	2077	6852	24774
1947	179582	16	3010	10550	1607	2205	7661	25033
1948	185922	-94	3488	10956	1672	2251	8453	26820
1949	195027	50	4041	14909	1675	2350	10004	32979
1950	211852	29	4649	15459	1663	2609	12739	37119
1951	234165	98	5377	18876	2087	2910	15473	44723
1952	262488	45	6652	22391	2845	3717	20148	55753
1953	291184	191	7451	24868	3429	4443	22980	63171
1954	325437	343	8299	28952	3967	4680	23798	69696
1955	355838	218	8735	30805	3827	5261	25192	73820



(YEAR)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1956	380333	-1723	9627	30404	3748	5371	26519	75669
1957	406069	16	10199	35583	4452	5629	29295	85158
1958	438548	-1515	10879	34135	4619	6102	32220	87955
1959	471786	-1191	11229	35129	3276	13683	35690	99007
1960	507014	-164	15000	34846	3619	9506	40132	103103
1961	543104	-618	14255	35398	4064	10748	44352	108817
1962	581205	110	15266	35072	3916	11022	52049	117325
1963	675945	27	17004	36633	4211	12978	52665	123491
1964	671614	221	19194	40562	4826	13039	52826	130448
1965	718548	-2038	19886	39907	5357	14253	54168	133570
1966	767452	-1760	21273	40859	5351	15680	64090	147251
1967	840577	129	25151	42692	6811	16617	70620	161891
1968	879291	485	30462	45824	6641	18614	77069	178610

TABLE 2

## STATE GOVERNMENT TOTAL EXPENDITURE 1859-1968, POUNDS THOUSAND

- ( 9) DEBT CHARGES  
 (10) BUSINESSES  
 (11) OTHER PUBLIC WORKS  
 (12) SOCIAL  
 (13) LAW AND DEFENCE  
 (14) PRIMARY INDUSTRY  
 (15) OTHER  
 (16) TOTAL EXPENDITURE

(YEAR)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1859	0	1	1	0	2	2	3	9
1860	0	13	31	7	46	19	64	180
1861	1	32	82	16	58	28	82	299
1862	6	34	101	13	62	35	116	367
1863	13	38	99	23	76	46	110	405
1864	28	227	163	30	90	51	384	973
1865	35	526	180	33	80	49	400	1303
1866	90	845	175	54	90	54	354	1662
1867	204	722	91	41	94	46	157	1355
1868	236	298	73	51	117	42	168	985
1869	241	230	77	47	109	46	143	892
1870	235	228	95	41	97	38	141	875
1871	238	199	124	64	107	35	163	930
1872	261	187	121	73	116	36	192	986
1873	248	367	186	88	132	42	278	1341
1874	397	600	218	127	161	44	307	1854
1875	280	314	155	80	102	33	161	1125
1876	306	618	313	148	185	54	301	1924
1877	347	765	317	158	194	65	315	2161
1878	381	678	386	191	219	81	331	2268
1879	428	919	384	208	258	82	362	2642
1880	477	1073	302	209	208	85	287	2641
1881	557	1082	233	211	193	79	366	2721
1882	599	1061	148	201	224	77	461	2771
1883	598	1304	198	233	239	110	594	3276
1884	677	1760	282	266	281	119	865	4250
1885	732	2019	290	297	376	122	694	4530
1886	812	2201	306	320	370	152	856	5017
1887	893	2311	320	326	391	174	810	5227
1888	972	2124	327	344	366	172	783	5088
1889	1060	2067	305	370	372	155	865	5194
1890	1099	2112	337	377	385	149	798	5257
1891	1139	2117	289	418	401	118	759	5241
1892	1167	1684	204	393	409	103	700	4660
1893	1230	1138	140	378	405	121	472	3884
1894	1256	1044	97	347	344	93	380	3561
1895	1257	1006	75	345	325	92	434	3534
1896	1287	1226	149	364	384	111	635	4156
1897	1264	1748	143	402	369	139	686	4751
1898	1324	1683	116	424	403	275	466	4683
1899	1327	1803	203	478	422	219	623	5079
1900	1339	2022	243	506	606	221	786	5723

(YEAR)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1901	1463	1857	314	559	612	205	874	5884
1902	1480	1773	179	574	350	170	554	5080
1903	1509	1606	116	546	306	153	504	4740
1904	1547	1209	120	524	271	160	358	4189
1905	1547	942	102	544	259	149	263	3806
1906	1547	1026	98	546	277	174	355	4023
1907	1547	1534	75	572	212	181	475	4596
1908	1551	2049	74	608	220	297	608	5407
1909	1599	2426	85	741	233	304	619	6007
1910	1636	2897	77	639	277	302	772	6600
1911	1671	3409	105	655	293	330	847	7310
1912	1725	4973	106	768	310	350	1058	9290
1913	1844	4450	123	832	288	390	891	8820
1914	1974	4307	161	918	308	395	1090	9153
1915	1976	4419	164	991	315	391	1581	9837
1916	2198	5009	191	1071	316	398	1551	10734
1917	NA	NA	NA	NA	NA	NA	NA	10402
1918	NA	NA	NA	NA	NA	NA	NA	10729
1919	2558	5321	187	1554	314	509	1881	12324
1920	NA	NA	NA	NA	NA	NA	NA	16065
1921	2931	7063	384	2234	1564	689	1977	16842
1922	3286	6403	256	2285	869	648	1353	15100
1923	3590	7204	308	2142	743	653	1846	16486
1924	3760	7538	577	2443	932	647	2167	18065
1925	4246	7434	349	2205	733	693	3300	18962
1926	4578	9569	211	2362	446	795	2099	20060
1927	4831	9176	447	2173	691	789	1983	20090
1928	5079	8154	498	2215	776	793	2688	20203
1929	5478	7688	449	2589	469	851	1520	19044
1930	5529	6887	386	2907	364	827	1117	18017
1931	6161	5544	202	2681	308	749	996	16642
1932	6438	4481	194	2365	348	684	518	15027
1933	6433	4366	323	2392	452	692	914	15623
1934	6291	4883	614	2420	-37	719	1819	16705
1935	6239	5944	1294	2515	462	777	1678	19014
1936	6295	5804	1096	2619	850	779	1792	19237
1937	6441	5809	779	2738	1004	806	1805	19389
1938	6566	6350	660	2819	727	859	1934	19793
1939	6649	6778	704	3956	751	899	1877	21358
1940	6840	7153	1791	3657	803	937	2218	23349
1941	7092	7332	1643	3620	889	964	2231	23734
1942	7067	8669	1620	3552	779	1120	2467	25183
1943	6583	11317	1188	3307	504	1457	5370	29637
1944	6712	12217	1220	3562	535	1308	3724	29199
1945	6617	11737	1109	3772	515	1273	1226	26309
1946	5950	10300	1233	4137	794	1360	1783	26052
1947	6313	10250	1337	4605	2639	1446	2005	28596
1948	6265	11038	1594	5893	2873	1605	2477	31632
1949	6443	14907	2089	7166	3243	1912	3055	38795
1950	6782	17715	2299	8376	3623	2279	4047	45000
1951	7038	26133	2840	10485	4890	2859	6266	60656
1952	7569	31756	5700	13202	6658	3594	7715	77778
1953	8077	36903	3284	15862	6393	3745	6916	82362
1954	8965	36847	3926	17314	5572	3919	10908	87804
1955	10158	35660	4741	18952	6852	4098	10499	91626

(YEAR)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1956	11053	38661	4094	19944	7666	4625	9761	96407
1957	11959	44183	3133	22298	8182	4849	9267	105256
1958	13436	36437	4350	24077	8539	5046	16014	109492
1959	14208	41999	5140	28243	7192	5659	17487	121223
1960	15681	41133	5584	31276	6523	6142	17648	125490
1961	16891	42667	7407	35468	7487	6978	14849	133288
1962	18587	44345	12068	38261	9508	7352	9776	142046
1963	20429	45097	13712	38916	11483	7849	9787	149470
1964	21596	42365	14088	41461	12222	8325	17296	159574
1965	23366	49489	10485	45199	13757	9048	15472	168318
1966	25279	53975	10775	49683	15352	9642	16095	182244
1967	27361	56655	12517	55247	15206	10715	19090	197272
1968	29484	57890	15194	62745	17591	11780	21087	215670

TABLE 3

STATE AND LOCAL AUTHORITIES, RECEIPTS AND FINANCING ITEMS,  
1963-82, \$ MILLION

- (17) PUBLIC DEBT
- (18) TAXES ETC.
- (19) BUSINESSES
- (20) PROPERTY INCOME
- (21) GRANTS
- (22) ADVANCES
- (23) BORROWING
- (24) OTHER FINANCING ITEMS
- (25) TOTAL FUNDS AVAILABLE

(YEAR)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
1963	1352.0	90.8	31.7	13.1	131.3	66.2	46.4	-5.3	374.2
1964	1343.0	97.7	38.3	16.5	134.2	76.2	40.5	24.3	427.7
1965	1437.0	104.0	38.1	19.4	143.7	70.9	44.9	35.9	457.0
1966	1535.0	111.6	41.1	20.8	162.0	74.5	49.1	37.0	496.0
1967	1681.0	126.5	48.4	22.4	181.2	80.3	54.7	16.4	530.0
1968	1759.0	146.0	64.2	23.0	201.2	101.7	60.7	9.0	605.8
1969	1893.0	157.2	74.4	24.6	223.4	80.1	73.1	12.4	645.3
1970	2016.0	166.1	79.0	27.1	262.7	89.4	64.0	38.2	726.6
1971	2134.0	172.1	78.9	36.7	352.1	66.1	97.0	17.5	820.4
1972	2386.0	231.3	85.3	37.8	403.7	74.7	109.4	14.2	956.3
1973	2548.0	284.2	95.1	40.4	460.6	91.8	84.7	12.2	1069.0
1974	1486.0	347.3	80.3	52.8	582.1	109.2	112.3	18.8	1302.8
1975	1577.0	408.4	54.3	90.7	865.1	179.9	146.6	90.8	1835.7
1976	1539.0	515.1	90.1	93.0	1151.2	189.7	177.3	-35.5	2181.0
1977	1644.0	617.8	122.8	131.4	1289.9	177.4	180.6	28.2	2548.0
1978	1754.0	669.8	114.2	159.3	1470.6	156.4	219.7	62.6	2852.8
1979	1856.0	724.5	163.6	182.9	1560.8	136.7	342.5	-23.3	3087.8
1980	1932.0	810.4	199.4	233.4	1712.5	113.8	386.8	39.0	3495.2
1981	2022.0	970.4	216.8	290.4	1947.2	76.8	397.9	114.1	4013.7
1982	2113.0	1204.2	248.9	397.7	2208.1	102.4	569.9	183.3	4914.6

TABLE 4

## STATE AND LOCAL AUTHORITY OUTLAYS, 1963-1983, \$ MILLION

(YEAR)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
1963	130.3	168.9	-1.4	60.3	1.8	0.3	0.1	14.0	374.2
1964	124.3	201.3	7.4	67.5	11.2	0.2	1.0	14.6	427.6
1965	136.9	218.4	1.8	73.1	11.6	0.6	0.2	14.6	457.2
1966	159.1	234.4	-1.0	80.9	7.1	2.3	1.1	12.1	496.0
1967	175.5	247.1	-3.9	86.8	7.9	1.5	1.5	13.6	530.0
1968	201.8	267.6	-6.9	95.9	11.3	2.1	3.1	30.9	605.8
1969	230.6	294.1	-6.3	103.9	9.2	2.8	1.8	9.0	645.3
1970	262.7	316.2	-7.3	114.8	10.7	10.2	1.9	17.4	726.6
1971	309.2	346.3	1.7	131.0	12.0	5.4	2.6	12.4	820.4
1972	359.5	409.4	6.1	146.8	14.8	2.5	2.4	14.8	956.3
1973	444.9	440.2	-3.3	158.3	18.1	2.6	2.9	5.4	1069.0
1974	568.8	506.7	8.0	170.7	23.1	2.5	9.8	13.2	1302.8
1975	824.6	733.1	10.4	191.1	23.2	2.1	17.8	33.5	1835.7
1976	1065.6	812.9	.7	223.5	29.2	2.8	11.7	34.6	2181.0
1977	1277.7	911.2	-.5	263.3	33.9	6.5	9.8	46.2	2548.0
1978	1446.4	985.1	14.1	286.4	37.4	14.1	12.3	57.2	2852.8
1979	1563.5	1086.4	-3.8	356.8	37.6	21.5	12.6	13.1	3087.8
1980	1730.3	1233.5	-2.4	410.7	35.3	11.2	9.6	67.1	3495.2
1981	2055.7	1401.7	-13.9	487.3	31.1	18.4	16.2	17.1	4013.7
1982	2350.2	1890.2	-9.4	556.8	38.3	15.4	22.6	50.4	4914.6

TABLE 5

## LOCAL GOVERNMENT FINANCES, 1860-1914, POUNDS THOUSAND

(YEAR)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
1860	4	2	0	0	6	0	0	0	6
1861	3	7	0	1	11	0	0	0	9
1862	6	15	0	4	25	0	0	0	37
1863	8	8	0	12	28	0	0	0	35
1864	11	21	0	7	39	0	0	0	39
1865	16	31	0	6	54	0	0	0	51
1866	17	19	0	5	41	0	0	0	40
1867	0	11	0	25	35	0	0	0	39
1868	0	11	0	24	35	0	0	0	34
1869	14	7	0	9	30	19	0	13	32
1870	12	6	0	10	28	14	0	17	30
1871	12	16	0	11	39	19	0	18	36
1872	13	15	0	12	41	21	0	18	39
1873	14	19	0	22	55	27	0	23	50
1874	15	23	0	14	53	31	0	22	54
1875	17	49	0	21	87	31	0	48	79
1876	19	6	0	25	50	31	0	31	63
1877	25	52	0	22	99	53	0	41	94
1878	28	53	0	17	98	54	0	47	101
1879	28	46	0	25	99	61	0	35	96
1880	55	77	0	29	161	90	0	59	149
1881	78	148	0	34	260	161	0	70	231
1882	91	126	0	40	257	180	0	84	263
1883	114	140	0	51	304	225	0	92	317
1884	114	199	39	146	499	295	70	121	486
1885	150	226	49	128	552	340	152	126	618
1886	178	288	47	152	664	430	62	155	647
1887	197	261	49	133	640	438	70	165	673
1888	207	307	51	173	738	453	90	178	721
1889	238	352	60	135	784	485	219	199	903
1890	252	394	63	156	864	510	231	236	977
1891	254	308	80	94	736	341	343	190	874
1892	237	216	84	71	606	275	245	175	696
1893	214	128	82	90	512	259	119	150	528
1894	223	73	84	280	662	215	105	292	611
1895	219	81	89	123	511	214	116	177	508

(YEAR)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
1896	225	96	89	84	492	248	138	136	522
1897	232	91	96	121	540	261	141	138	540
1898	239	85	102	174	600	338	137	168	643
1899	255	101	106	149	611	324	132	158	615
1900	268	127	111	255	762	402	127	252	780
1901	306	164	123	211	805	433	199	187	820
1902	322	95	127	220	764	399	217	196	812
1903	340	44	131	105	621	317	181	196	693
1904	377	21	128	94	620	273	184	204	662
1905	376	54	205	133	765	283	270	226	779
1906	388	70	204	105	766	293	303	220	817
1907	414	49	215	104	782	315	299	205	819
1908	436	64	229	133	862	384	330	217	931
1909	470	66	214	131	883	299	313	300	913
1910	444	72	253	236	1004	352	345	326	1023
1911	512	268	266	312	1358	466	672	356	1495
1912	550	208	291	322	1371	570	643	372	1585
1913	619	208	321	329	1476	597	650	404	1650
1914	677	331	334	382	1724	753	835	431	2018



TABLE 6

## LOCAL GOVERNMENT FINANCES, 1915-67, POUNDS THOUSAND

(YEAR)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
1915	594	222	NA	73	157	1046	882	54	NA	228	1163
1916	606	242	NA	64	160	1073	885	51	NA	239	1174
1917	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1918	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1919	750	292	NA	40	173	1255	958	55	NA	335	1348
1920	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1921	931	385	NA	304	265	1885	1393	77	NA	436	1906
1922	1010	448	NA	181	231	1870	1515	94	NA	497	2106
1923	1126	467	NA	122	358	2073	1626	102	NA	503	2232
1924	1185	469	NA	NA	978	2632	1938	112	NA	524	2574
1925	1285	477	NA	331	770	2863	2299	120	NA	639	3058
1926	1438	500	NA	161	1189	3288	2774	134	NA	795	3703
1927	1673	771	NA	195	1508	4147	3400	386	NA	723	4509
1928	1947	412	NA	201	2276	4836	3762	537	NA	691	4991
1929	1979	638	NA	449	6063	9129	5113	1382	NA	1732	8227
1930	2044	626	NA	492	4882	8044	4411	1643	NA	1584	7638
1931	1963	607	NA	483	4655	7708	4615	1810	NA	1208	7633
1932	1845	599	NA	491	3275	6210	3404	1615	NA	1179	6199
1933	1794	593	NA	962	3447	6796	3523	1766	NA	1356	6645
1934	1671	596	NA	1228	3391	6886	4057	1771	NA	1051	6879
1935	1742	644	NA	2043	4189	8618	5563	1893	NA	908	8364
1936	2037	607	3015	2015	169	7843	4083	902	3945	599	9529
1937	2024	629	3133	1976	127	7889	4302	887	3717	567	9474
1938	2298	707	3293	1328	185	7811	4043	942	3941	639	9566
1939	2409	752	2966	807	618	7552	3890	2228	2981	751	9850
1940	2826	817	3108	734	585	8069	3857	2417	2929	772	9974
1941	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1942	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1943	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1944	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1945	2944	1020	4527	423	528	9442	2723	2558	3270	710	9262
1946	NA	NA	NA	NA	NA	9601	247	NA	5231	NA	10746
1947	3163	1200	4065	828	535	9792	4999	2404	4137	630	12170
1948	3675	1331	4436	1114	538	11094	6402	2608	4972	770	14752
1949	4097	1500	5323	1122	651	12693	7525	2759	6533	900	17716
1950	4898	1754	6195	1234	819	14901	8439	3046	8116	984	20586

(YEAR)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
1951	5880	2231	7145	1479	1371	18106	10422	3611	9636	1100	24770
1952	6702	2819	9017	2511	1860	22908	13356	4048	14346	1445	33195
1953	8536	2283	10869	2438	2488	26614	11796	4649	16189	1702	34336
1954	9036	2975	11619	3014	1849	28492	12966	5078	16343	1989	36376
1955	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1956	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1957	11655	3708	12053	1721	3137	32274	15499	6692	15564	4810	42565
1958	12294	3823	12561	1766	4385	34829	17145	7345	15224	5384	45098
1959	12931	3976	13467	2317	5040	37731	18940	8534	16873	5821	50168
1960	14727	5429	12465	2769	5532	40922	22831	9253	17594	6218	55896
1961	15331	5647	13226	3098	5578	42880	26509	10052	20326	6628	63515
1962	16084	5988	14858	3471	5928	46329	26420	11081	20205	6959	64665
1963	16751	6543	16619	3791	8707	52411	29323	12297	20630	7966	70216
1964	17355	7277	20257	2827	9760	57476	32469	13480	25257	8477	79682
1965	18530	7888	21705	2774	11399	62294	32837	15117	28092	9700	85744
1966	21003	8674	23582	3627	11960	68845	34607	15771	32005	10732	93115
1967	20254	11956	25485	3796	12437	73928	36497	17269	34117	11226	99108

TABLE 7

QUEENSLAND GOVERNMENT: ALL TAXATION COLLECTIONS,  
1859-1929 POUNDS THOUSAND

- (55) CUSTOMS  
 (56) INCOME  
 (57) LAND  
 (58) STAMP DUTY  
 (59) MOTOR TAXES  
 (60) GAMBLING TAXES  
 (61) LIQUOR LICENCES  
 (62) OTHER  
 (63) TOTAL

(YEAR)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
1859	3	0	0	0	0	0	0	0	3
1860	59	0	0	0	0	0	0	0	59
1861	72	0	0	0	0	0	0	0	72
1862	96	0	0	1	0	0	0	4	63
1862	96	0	0	3	0	0	0	5	78
1863	125	0	0	0	0	0	0	9	108
1864	154	0	0	0	0	0	0	9	108
1865	198	0	0	0	0	0	0	12	137
1866	225	0	0	0	0	0	0	18	172
1867	288	0	0	4	0	0	0	22	220
1868	349	0	0	30	0	0	0	23	252
1869	326	0	0	24	0	0	0	22	340
1870	307	0	0	25	0	0	0	26	399
1871	349	0	0	21	0	0	0	26	377
1872	429	0	0	23	0	0	0	26	354
1873	507	0	0	28	0	0	0	26	398
1874	509	0	0	34	0	0	0	28	485
1875	239	0	0	42	0	0	0	31	572
1876	523	0	0	21	0	0	0	33	584
1877	564	0	0	46	0	0	0	23	283
1878	605	0	0	46	0	0	0	37	606
1879	548	0	0	53	0	0	0	38	648
1880	521	0	0	49	0	0	0	40	698
1881	573	0	0	45	0	0	0	34	631
1882	692	0	0	49	0	0	0	35	601
1883	805	0	0	76	0	0	0	35	657
1884	900	0	0	87	0	0	0	39	807
1885	969	0	0	88	0	0	0	44	936
1886	1060	0	0	106	0	0	0	46	1034
1887	1035	0	0	121	0	0	0	51	1126
1888	1252	0	0	120	0	0	0	48	1229
1889	1512	0	0	139	0	0	0	51	1206
1890	1247	0	0	166	0	0	0	53	1444
1891	1302	33	0	134	0	0	0	56	1734
1892	1185	63	0	139	0	0	0	57	1438
1893	1143	70	0	127	0	0	0	55	1529
1894	1128	55	0	119	0	3	0	61	1436
1895	1202	57	0	108	0	4	0	56	1391
1896	1357	53	0	102	0	4	0	53	1348
1897	1266	57	0	100	0	4	0	53	1418
1898	1325	62	0	115	0	5	0	57	1567
1899	1505	60	0	110	0	6	0	57	1500
1900	1603	66	0	121	0	7	0	57	1560
			245	0	7	0	63	1750	1984

(YEAR)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
1901	787	69	0	201	0	7	0	55	1119
1902	0	66	0	146	0	7	0	57	276
1903	0	222	0	131	0	10	0	52	415
1904	0	222	0	187	0	12	0	54	475
1905	0	254	0	136	0	10	0	55	455
1906	0	265	0	168	0	9	0	52	494
1907	0	284	0	191	0	11	0	55	541
1908	0	271	0	185	0	11	0	58	525
1909	0	273	0	189	0	12	0	61	535
1910	0	305	0	207	0	13	0	61	586
1911	0	349	0	246	0	15	0	58	668
1912	0	372	0	332	0	20	0	64	788
1913	0	422	0	294	2	23	0	68	809
1914	0	473	0	295	3	27	0	92	890
1915	0	517	0	321	3	27	0	88	956
1916	0	767	247	322	3	29	0	90	1458
1917	0	756	363	321	4	38	0	86	1568
1918	0	967	345	328	5	37	0	85	1767
1919	0	1677	578	388	5	44	0	85	2777
1920	0	2023	459	698	5	57	0	86	3328
1921	0	2401	469	661	6	54	58	25	3674
1922	0	2194	481	605	54	53	59	24	3470
1923	0	2150	418	611	73	54	64	27	3397
1924	0	2300	446	686	114	84	63	28	3721
1925	0	2510	452	751	154	100	60	27	4054
1926	0	2617	468	800	207	105	67	29	4293
1927	0	2821	482	960	278	101	87	30	4759
1928	0	3083	532	1115	409	98	98	28	5363
1929	0	2759	570	1100	482	93	96	37	5137

TABLE 8

QUEENSLAND GOVERNMENT TAXATION 1930-68,  
SIMPLIFIED, POUNDS THOUSAND

- (64) INCOME TAXES  
 (65) LAND TAX  
 (66) PROBATE  
 (67) OTHER STAMP DUTIES  
 (68) MOTOR TAXES  
 (69) GAMBLING TAXES  
 (70) LIQUOR LICENCES  
 (71) OTHER, INCLUDING LICENCES N.E.I.  
 (72) TOTAL

(YEAR)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
1930	2406	557	492	555	524	135	97	30	4796
1931	3225	504	528	442	519	128	93	30	5469
1932	2742	346	425	418	519	120	86	105	4761
1933	3495	443	453	423	526	140	80	101	5661
1934	3575	434	459	447	587	150	77	116	5845
1935	4214	412	449	502	633	146	72	118	6546
1936	4777	412	528	545	724	157	55	124	7322
1937	5058	402	584	549	761	164	78	134	7730
1938	5653	405	636	632	819	182	80	133	8540
1939	5609	402	677	610	940	187	85	137	8647
1940	5708	409	658	605	1028	179	88	140	8815
1941	6256	408	551	538	1207	171	95	134	9360
1942	6194	401	605	489	878	142	93	140	8942
1943	752	391	632	428	739	156	113	137	3348
1944	205	387	747	502	808	261	127	130	3167
1945	87	383	701	587	834	307	143	152	3194
1946	65	375	891	738	961	321	142	161	3654
1947	36	375	943	948	1069	303	165	236	4075
1948	69	372	1072	1088	1242	326	184	309	4662
1949	20	374	1262	1268	1498	355	191	405	5373
1950	16	368	1372	1557	1714	421	221	435	6104
1951	7	374	1428	2052	2592	457	269	539	7718
1952	32	888	1870	2032	3415	537	319	537	9630
1953	4	1035	2302	2084	4424	573	424	757	11603
1954	21	1080	2353	2548	4806	585	472	952	12817
1955	9	1206	2513	2613	5118	589	523	1073	13644
1956	13	1387	2948	2549	5339	599	787	1192	14814
1957	2	1428	2914	2994	5718	606	852	1152	15666
1958	2	1468	3138	3295	5963	665	965	1875	17371
1959	1	1412	3377	3411	6558	735	983	2002	18479
1960	0	1572	5738	4499	7227	752	995	2130	22913
1961	0	1745	4004	4989	7692	749	1088	2434	22701
1962	0	1762	4375	4734	8622	939	1339	2503	24274
1963	0	1655	4861	5077	9388	1629	1645	2768	27023
1964	0	1807	5340	5828	10934	1808	1706	2868	30291
1965	0	3784	9871	12546	24863	4076	3718	6028	64886
1966	0	4148	10328	13733	25115	4715	4048	6045	68132
1967	0	4691	12008	16561	30429	5191	4462	6801	80143
1968	7512	4742	16987	18104	35146	6350	4736	3949	97526

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SOURCE PAPERS IN ECONOMIC HISTORY

Copies of the Source Papers can be obtained, free of charge, from SP Distributions, Department of Economic History, RISS, Australian National University, G.P.O. Box 4, Canberra, ACT 2601. Papers denoted by asterisk (\*) are no longer available.

1984

- \* No. 1 Rodney Maddock, Nilss Olekalns, Janette Ryan and Margaret Vickers, The distribution of income and wealth in Australia, 1914-1980: An introduction and bibliography, (April 1984) 75pp.
- \* No. 2 N.G. Butlin and W.A. Sinclair, Australian gross domestic product 1788-1860: estimates, sources and methods, (May 1984) 25pp.
- \* No. 3 A.M. Endres, Australian workforce aggregates 1828-1901: estimates from colonial censuses, (June 1984) 32pp.
- No. 4 N.G. Butlin, Select Comparative Economic Statistics 1900-1940: Australia and Britain, Canada, Japan, New Zealand and U.S.A., (December 1984.)

1985

- No. 5 A.M. Siriwardana, An Input Output Table for the Colony of Victoria in 1880., (September 1985).
- No. 6 N.G. Butlin, Australian National Accounts 1788-1983., (November 1985).
- No. 7 Glenn Withers, A. Endres and L. Perry, Australian Historical Statistics: Labour Statistics., (December 1985).
- No. 8 Alan Barnard, Preliminary Statistics of N.S.W. Government Finances, 1850-1982., (December 1985).
- No. 9 Alan Barnard, State and Local Government Finances in Queensland 1859-1982., (December 1985).

# STATE AND LOCAL GOVERNMENT FINANCE IN QUEENSLAND, 1859-1982

## Source Papers in Economic History, No. 9

### CORRIGENDA

The following definitions should be amended.

P.4 Col.4 **Businesses** The first seven lines of this definition should be amended as follows:

Col. 4 **Businesses** comprise the earnings of railways and, to 1901, of postal and telegraph services. They exclude those state industrial, pastoral, retail and other minor undertakings which, contributing revenue to CRF at least on occasions, would have been reported (1907-35) in *Finance Bulletin* category 'Other public services'. 'Other business and industrial undertakings' so described in the source are included from 1936.

P.5 Col. 10 **Businesses** Add:

'Also included are loan expenditure on water and sewerage and, from 1962, on electricity.'

P.5 Col. 12 **Social** Add:

Loan expenditure on housing excludes that under the Commonwealth States Housing Agreements. Loan expenditure on unemployment relief works (-8 in 1933 is the only entry) is included in col. 11 (Other public works).

P.6 Col. 14 **Primary** Add:

'Loan expenditure on mining is included from 1907.'

P.6 Col. 15 **Other** add:

Includes CRF expenditure on *Finance Bulletin* category 'Other public works' consisting primarily of servicing and repairing public buildings.

Definitions of cols (71) and (72) on page 12 should read:

Col. 71 **Other taxes** include licences not elsewhere included, 'other taxes' and, in 1968, other government authorities' taxation and profits of state lotteries.

Col. 72 **Total** excludes Fire Brigade Contributions by insurance companies first reported in the source in 1968 and probably not previously included.

TABLE 2

(QUEENSLAND) STATE GOVERNMENT TOTAL EXPENDITURE, 1859-1982,  
POUNDS THOUSAND

Transcription errors necessitate the following corrections in the nineteenth century:

	(15)
1887	808
1898	458
1899	627

Columns (13) and (14), pages 17-18, were transposed for the years 1907-68. Col (10) (Businesses) incorrectly included the *Finance Bulletin* category 'Other public works', 1907-35; these are now included in col (15) (Other). Col (12) (Social) now includes loan expenditure on housing, 1933-68, formerly included only in the total expenditure.

With the exception of those affecting cols (13) and (14) these errors also exist in the figures to be published in W. Vamplew (ed), *Australians: Historical Statistics*, (Fairfax, Syme & Weldon Associates, forthcoming).

Correct figures are:

(YEAR)	(10)	(12)	(13)	(14)	(15)
1907	1471		181	212	538
1908	1945		297	220	712
1909	2287		304	233	758
1910	2682		302	277	987
1911	3259		330	293	997
1912	4782		250	310	1249
1913	4242		390	288	1099
1914	4089		395	308	1308
1915	4167		391	315	1833
1916	4803		398	316	1757
1917	NA		NA	NA	NA
1918	NA		NA	NA	NA
1919	5118		509	314	2084
1920	NA		NA	NA	NA
1921	6847		689	1564	2193
1922	6213		648	869	1543



(YEAR)	(10)	(12)	(13)	(14)	(15)
1923	7005		653	743	2045
1924	7324		647	932	2381
1925	7186		693	733	3548
1926	9308		795	446	2360
1927	8991		789	691	2168
1928	7955		793	776	2887
1929	7459		851	469	1749
1930	6730		827	364	1274
1931	5442		749	308	1098
1932	4396		684	348	603
1933	4256	2450	692	452	1017
1934	4761	2415	719	-37	1941
1935	5809	2617	777	462	1813
1936		2619	779	850	
1937		2747	806	1004	
1938		2696	859	727	
1939		3701	899	751	
1940		3605	937	803	
1941		3583	964	889	
1942		3459	1120	779	
1943		3218	1457	504	
1944		3482	1308	535	
1945		3831	1273	515	
1946		4631	1360	794	
1947		4607	1446	2639	
1948		5781	1605	2873	
1949		7149	1912	3243	
1950		8255	2279	3623	
1951		10630	2859	4890	
1952		14786	3594	6658	
1953		17044	3745	6393	
1954		17667	3919	5572	
1955		19618	4098	6852	
1956		20547	4625	7666	
1957		23683	4849	8182	
1958		25670	5046	8539	
1959		29538	5659	7192	
1960		32779	6142	6523	
1961		37009	6978	7487	
1962		40410	7352	9508	
1963		41113	7849	11483	
1964		43682	8325	12222	

(YEAR)	(10)	(12)	(13)	(14)	(15)
1965		48207	9048	13757	
1966		52568	9642	15352	
1967		56214	10715	15206	
1968		62545	11780	17591	

TABLE 8

QUEENSLAND GOVERNMENT TAXATION 1930-68, SIMPLIFIED, POUNDS  
THOUSAND

Figures for 1965-68 were entered in \$000 and those for 1968 are in error.

Correct figures are:

(YEAR)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
1965	0	1892	4936	6273	12431	2038	1859	3014	32443
1966	0	2074	5164	6867	12557	2358	2024	3022	34066
1967	0	2345	6004	8280	15215	2595	2231	3401	40071
1968	0	2371	8494	9052	17573	3175	2368	3927	46960