

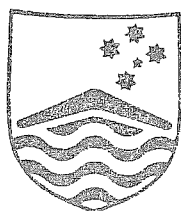
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1853 TO 1982: A STATISTICAL SURVEY

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Source Paper No. 14

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A STATISTICAL SURVEY

This paper is the fourth in the series presenting for each Australian state long-run statistics of central and local government finances.¹ It follows the format used in preceding papers so that aggregative and comparative exercises may be undertaken. For that reason also, as far as possible definitions have been made consistent over time and between governments. Where inconsistencies exist within a state they will be indicated in the text; where they exist between states they will become apparent only by comparing different papers.

Production of these statistics in this preliminary form is vindicated by the necessity to include corrigenda sheets relating to Source Papers 8, 9 and 10 with this release. The errors, due to misplacement of columns during computer manipulation, to incorrect transcription or to incomplete coverage of the data, were detected by people using the figures in the course of their research. This is the only real test there can be. I am obliged to them for their help.

The necessity to produce these collections and provide easily accessible long-run series, consistently defined, arises from the failure of official statisticians to produce anything that meets these criteria. Superficially, nineteenth century Tasmanian statisticians did better than some others. Decennial tables of revenue and expenditure were first published in 1875, with a starting date of 1856, but unfortunately they are misleading to modern researchers (see below, p.3).

Here I present simplified tables of the sources of revenue and the purposes of expenditure of the colonial/state government and of local government bodies, running from 1853 to 1968 and 1858 to 1967 respectively, of the aggregated finance of all state and local authorities for 1963-82, and of total central government taxation collections for 1853 to 1968 and 1963 to 1982.

The overlap between various sets of data covering 1963 to 1968 is important. Those commencing in 1963 are constructed on a quite different basis. In the first place, tables terminating in 1967 or 1968 are (with important exceptions noted below) based on transactions recorded in what eventually became known as the Consolidated Revenue Fund (CRF) and Loan Fund, the two main accounts through which government Treasurers

¹The predecessors were published as Source Papers 8, 9 and 10 in December 1985.

operated, and in analagous accounts of local government bodies. The CRF was that to which most current revenues were paid and from which most current expenditures were met. To the Loan Fund were credited the proceeds of borrowing on long-term public securities and from it authorised loan expenditures were paid. Concentration on these two funds excludes operations on a variety of Trust Funds and Special Accounts and by a variety of semi-government authorities, all of which became increasingly important during the twentieth century. By contrast, tables commencing in 1963 integrate all the accounts and authorities that constitute the 'public sector', netting out transactions between them. In the second place, tables running to 1967 or 1968 are effectively on a cash basis and, with exceptions, represent all transactions in the funds covered. Those commencing in 1963 are defined in the context of national income accounting, in which some revenues are offset against expenditures and the net outcome of public trading enterprises is counted rather than their gross revenues and expenditures.

It should be noted that while colonial/state revenues presented below are current receipts, excluding loan raisings, total expenditures consist of current expenditures plus loan expenditures, net of transfers between the two funds.

OTHER COLLECTIONS

For very many years Tasmanian government financial reports were not presented to parliament in a way that matched the neat separation of accounts suggested above. 'Ordinary' current transactions, similar to though not identical with those later appearing in CRF, were presented as a sub-section of the accounts, clearly separate from 'Special' transactions. The latter, however, in addition to various special accounts like lighthouse rates and Marine Boards, advances to heads of government departments, the storekeeper's 'personal' account, deposit accounts and adjusting entries, included receipts from and redemption of debenture and treasury bill raisings, spending and incidental receipts authorised by various loan and public works Acts, transactions with the UK government relating to services provided to or by the Commissariat and, until 1886, arrears of 'ordinary' transactions on account of previous years. Until reporting of loan expenditure became detailed and explicit, identification of the nature of some of these transactions is impossible without reference to the authorising legislation. Comparison of various retrospective statistical views (e.g. Parliamentary Papers (PP) 1 and 2 of 1863 (1st sess.), PP 54/1869, the decennial tables and statistical summary in *Statistics of Tasmania* a decade later) provides testimony to the fact that this idiosyncratic approach was as much a source of confusion to contemporary officials as it is to modern researchers.

From its 1875 issue, *Statistics of Tasmania* carried ten-year tables of general revenue and expenditure. Both were classified in some detail. Their disadvantage for work of the sort for which the present collection is intended is that until 1885 they relate to the parliamentary authorisations of a given year; they therefore include payments and receipts brought to account in the twelve months following the close of that year. They also list debt redemptions as an optional inclusion even though it is not possible, from details given in the Treasurer's *Finance* statement, to determine whether they were in fact met from revenue rather than from loans.

Figures of total general revenue and expenditure for years before 1870 appearing in the Statistical Summary of *Statistics of Tasmania* should be thoroughly distrusted. Like the decennial returns, they record transactions relating to a particular year's parliamentary authorisations. In addition, they variably include loan redemptions and accounts with the UK government that were still unsettled at the end of the year.

ABS, *State and Local Government Finance Australia 1981-82* and predecessors include integrated tables of state and local authorities' final consumption expenditure and expenditure on fixed assets, both classified by purpose. It should be noted, however, that this source carries the data back only as far as 1970. CBCS, *Public Authority Finance Bulletin No.1, 1969-70* gives earlier data to 1969 but on a significantly different basis to those that follow. These sources also present separately for each level of government both those tables and those of receipts and outlay used here.

Tables of social and welfare expenditures and of debt charges are included in *Reports of the Commonwealth Grants Commission*.

In an appendix to Ronald Mendelsohn's *The Condition of The People* (George Allen and Unwin, Sydney, 1979), there are valuable detailed tables of total expenditure on education, health and social security, by individual governments, estimated by Andrew Podger. They are recommended.

SOURCES

For colonial government revenues and total expenditure 1853-1885 and 1904, Treasurer's *Finance* statement, Tables 2 and 3; 1886-1903, 1905, 1906, *Statistics of Tasmania*, latest published figures in Decennial Tables of General Revenue and General Expenditure and annual statements of Loans Account, adapted in minor ways on the basis of *Finance*. All

state government revenues and expenditures for 1907-68 are figures published annually in Commonwealth Bureau of Census and Statistics (CBCS), *State, Territory and Local Government Authorities' Finance and Government Securities 1967-68* (Reference No. 5.11), and its predecessors. There is a break in the series between 1906 and 1907.

Integrated accounts of state and local government authorities' receipts and outlays are latest figures published in ABS, *State and Local Authority Finance Australia 1981-82* (Catalogue No. 5504.0) and predecessors.

Public debt data are from *Statistics of Tasmania* for 1866-1900; from Mrs P. Brown's compilation, based on CBCS, *Finance Bulletin*, and held in the Department of Economic History, RSSH, Australian National University, for 1901-75; and from Budget Paper No. 8, (Commonwealth) *Budget Papers, 1982-83* for 1976-1982. Breaks in the series occurs at each source change.

Local government finances for 1854-1914 are from G.H.Knibbs, *Local Government in Australia* (Government Printer, Melbourne, 1919) and for 1915-67 from CBCS, *State, Territory and Local Government Authorities' Finance and Government Securities*. Knibbs presents figures running to 1916; the official annual data are first published for 1907. The choice of year at which to change sources was determined by the degree of Australia-wide reliability that can be accorded each before and after 1914. Breaks in the series occur between 1914 and 1915 and between 1935 and 1936. Loan expenditures and finances of business undertakings 1936-38 are taken from CBCS, *Finance Bulletin 1945-46*, Tables 85, 87.

Taxation collections for 1853-1871 are derived from *Finance* statements; for 1872-1929 from *Statistics of Tasmania*; and those for 1930-68 are from CBCS, *State, Territory and Local Government Authorities' Finance and Government Securities, 1967-68* (Ref No. 5.11) and predecessors. Figures for 1963-82, not presented in earlier papers, are the latest published in ABS, *Taxation Revenue Australia 1981-82* (Catalogue No. 5506.0) and predecessors.

THE TABLES

Classifications within the tables are relatively few. They are, therefore, wide and consequently avoid inconsistencies evident in finer categories used elsewhere, particularly by the Auditor-General and Treasurer and in the early predecessors of *State, Territory and Local Government Authorities' Finance and Government Securities*.

Less aggregated data for Tasmania, as well as for other governments covered in this series, are held in the computerised data bank in the Department of Economic History, RSSH. For many purposes these are more useful, but it is only in respect of figures prior to 1907 that any claim for reasonable consistency of definition over time and between governments is advanced.

TABLE 1 State debt, surplus and revenue

An important objective throughout this series has been to relate government revenue and expenditure to the year in which the transaction took place and not to the year in which parliamentary authorisation was given. It is not possible to do this for Tasmania until 1922. Up to 1886, what are described in *Finance* statements as arrears have been allocated to the year of actual receipt or payment. The statements excluded from arrears, however, transactions taking place within three months of the end of a financial period, treating them as indistinguishable and inseparable items of that period's finances. From 1887, when arrears are no longer specified, the close of accounts continued to be delayed beyond the end of the financial year for periods changing from three to two to one month.

The relevant source, CBCS *Finance Bulletin*, lacks detail for 1917, 1918 and 1920. Revenue figures have been added from *Statement of Public Accounts prepared by the Treasurer*, the contemporary name of *Finance*; the difficulties of replicating expenditure figures shown in *Finance Bulletin*, however, mean that only expenditure totals have been inserted.

Though nominally restricted to transactions on CRF and Loan Fund, these tables incorporate the Land Fund (net of double-counting) until 1873, after which it was amalgamated with the General Fund to form CRF, and the Scab and Stock Act Funds from 1870.

Definitions used and notes to individual columns:

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. Despite the existence of prior borrowing, there is no ready source of data before 1866.

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, as well as those raised under the Scab and Stock Acts until 1906.

Col. 4 *Businesses* comprise the earnings of postal and telegraph services (to 1901), railways and, from 1937 profits from hydro-electric generation. In 1930, a statutory authority assumed control of the hydro-electric works; in 1939, responsibility for railway and shipping services was transferred to a statutory authority and in subsequent years their full earnings were omitted from CRF and only their net earnings, or their contributions to CRF, included. The classification does not include those businesses caught, 1907-35, in the *Finance Bulletin* category 'Other public services' or, 1936-68, 'Other businesses'. Among the former are electricity and government shipping services. The omission arises because of the heterogeneous content of the first category for some states. Receipts on account of postage through much of the nineteenth century represent the best estimate that contemporary officials could make: postage stamps could also be used as duty stamps.

Col. 5 *Land* is receipts from land sales and leases (including the interest component on credit sales), timber leases and forestry, mining revenues including royalties. Various fees associated with each are included from 1907 but appear in Col. 6 prior to that date.

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, Scab and Stock Act Funds. From 1855 it is net of refunds of revenue.

TABLE 2 State total expenditure

In this Table, CRF (as defined in Table 1) and loan expenditures are aggregated. The former include payments made to Road Districts/Trusts and to debenture Sinking Fund as authorised by The Waste Lands Acts; the latter, loan payments similarly authorised. Loan expenditure is net of credits resulting from sales of material etc from 1885. Aggregate expenditure has been netted of inter-account transfers.

Col. 9 *Debt charges* are interest (and exchange) on the public debt, together with sinking fund payments, redemptions from CRF, and debt management costs. Due to the unreliability of the data, the only redemption payments included prior to 1907 are in 1856 (6) and 1858 (52).

Col. 10 *Businesses* has the same coverage as col. 4 and comprises both costs met from CRF and from loans except that only operational deficits and Loan Fund expenditure are shown for hydroelectric works and transport enterprises from 1937 and 1940 respectively.

Col. 11 *Other public works* includes CRF and loan expenditures on harbours, rivers, roads and bridges, and public buildings not elsewhere included.

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, 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, delinquent children and reformatories, together with defence and war expenditures and associated buildings.

Col. 14 *Primary* is expenditures on land (including mining to 1906), stock and agriculture, water and soil conservation, closer settlement and assistance to primary industries.

Col. 15 *Other* includes mining and assistance to that industry from 1907.

Col. 16 *Total expenditure* is the sum of CRF and net loan expenditures, net of transfers between them, together with additions specified above. It is net of refunds of revenue from 1855.

TABLE 3 State and local debt, receipts 1963-82

For the amalgamated state and local finance series, 1963-1982, the current surplus or deficit is not represented. The source instead lists various sources from which the gap between current receipts and total outlay 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 related outlays; other implications are mentioned below. Reference should be made to the source for detailed information.

Col. 17 *Public debt* is for state government only and 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 1853-1968 tables because those conducted outside the framework of CRF and Loan Fund are included. 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 State and local government outlays 1963-82

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 is primarily that paid 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 of loans and credit made available not only 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, 1858-1914

These columns cover urban and rural municipalities, road trusts and main roads boards, water trusts, rabbit trusts, marine and harbour trusts and lighthouses. Data before 1863 are very incomplete; different sources are fuller in some respects. That Knibbs did not use them may indicate his suspicions about their accuracy.

Col. 35 *Rates* include not only general municipal property rates but also those levied by municipal businesses such as waterworks, gasworks, etc.

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

Col. 37 *Business* is the sales and charges revenue of waterworks and other businesses - i.e., excluding their 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 road construction and maintenance, health and sanitary services, including loan expenditures.

Col. 41 *Business* includes all expenditure by enterprises in Col. 37.

Col. 42 *Other* includes administrative expenses and debt charges.

Col. 43 *Total expenditure*

TABLE 6 Local government finances 1915-67

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. Their revenues were included in 'Other' (48) but it is unclear where their expenditures appeared nor whether the coverage was extended in 1936. Loan receipts and expenditures are not separately specified before 1936.

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, is total business revenue 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 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, except to the extent that the latter may be included before 1936.

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

Col. 52 *Business*, are total business expenditures, including from loans, for 1936-38 but, from 1939, exclude debt charges.

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

Col. 54 *Total expenditures*

TABLE 7 Taxation collections 1853-1929

Taxation figures presented in Tables 7-9 differ from those shown earlier in that they include collections not carried to the credit of CRF but applied to special funds (under the Scab and Stock Acts) for designated expenditure purposes.

Col. 55 *Customs* includes excise duties but excludes bond rents and charges from 1861.

Col. 56 *Income tax* includes ability, dividend and company taxes and income tax on lottery winnings.

Col. 57 *Land tax*

Col. 58 *Probate and succession duties*

Col. 59 *Other stamp duty*. Postage stamps could be used for duty purposes; the division between the two for much of the nineteenth century was the best contemporary officials could manage.

Col. 60 *Motor taxes* includes driving licences, registration fees and allied collections. The former are identifiable only from 1922; registration fees only from 1918.

Col. 61 *Gambling taxes* are those levied on totalisator and other betting transactions and other racing and amusement taxes.

Col. 62 *Liquor taxes* include licence fees to wholesale and retail liquor.

Col. 63 *Licences* to undertake various other forms of business; also include public vehicle licences levied from 1926.

Col. 64 *Other* includes rural police rates, poll tax, bank notes duty, Scab and Stock Act levies and dog licences.

Col. 65 *Total*

TABLE 8 Taxation 1930-68

Col. 66 *Income taxes* include special taxes on wages and incomes and arrears of income tax collected after 1942. It excludes income tax on lottery winnings described as such in the source until 1956 and treated as such in *Treasurers' Statements* but as lottery tax (Col 71 below) in our source. There is consequently a discontinuity with Col. 56; the relevant amounts for the years 1932-42, footnoted in the source, are 127, 129, 163, 230, 277, 258, 277, 289, 239, 191, 182.

Col. 67 *Land tax*

Col. 68 *Probate*

Col. 69 *Other stamp duties* excludes duties on lotteries formerly credited here (Col. 59) but now included in Col. 71.

Col. 70 *Motor taxes* include driving licences, registration fees and allied collections.

Col. 71 *Gambling taxes* include amusement duties, racing taxes, percentage of totalisator receipts, and lottery taxes and duties (including income tax on lottery winnings).

Col. 72 *Liquor taxes* include retail and wholesale licences.

Col. 73 *Other taxes* include licences not elsewhere included and, in 1968, 'Other taxes' and other government authorities taxation and lottery profits.

Col. 74 *Total* .

TABLE 9 TAXATION 1963-82

This table includes taxation raised by all state government authorities.

Col. 75 *Land tax*

Col. 76 *Probate* includes estate, gift and succession duties.

Col. 77 *Other stamp duties*

Col. 78 *Motor taxes* include stamp duties on vehicle registrations, road transport taxes, road maintenance contributions and surcharge and duties on third party insurance.

Col. 79 *Gambling* covers lottery duty, totalizator and bookmakers' commissions, duty on bookmakers' tickets, casino licence fees and soccer pool tax.

Col. 80 *Liquor* includes liquor purchase fees, wholesale, hotel, club and restaurant licences.

Col. 81 *Payroll tax*

Col. 82 *Other* includes fire brigade contributions from insurance companies and business franchise fees relating to petrol gas and tobacco.

Col. 83 *Total* excludes fees from regulatory services n.e.i. and 'other taxes, fees, fines etc'; both groups are included in the source. For convenience, these are shown in Col. 84.

Col. 84 *Fees etc.* See Col. 83.

DATING

From 1853 until 1903 the financial year used in these tables closed on 31 December. It then changed to 30 June, so that 1904 data relate to the six months ending on that date. All figures subsequent are for financial years ending 30 June. These tables, and the source used for the relevant years, ignore the fact that the government altered the closing date to 30 June in 1887 and reverted to 31 December in 1889.

Local government figures for 1860-1914 are said to be for years terminating on 31 December, except Road Trusts which balance on 28 February in the following year. For 1915 to 1929 figures shown are those for the twelve months ending 31 December the *previous* year. This practice is in accord with that adopted in *Finance Bulletin 1946-47*, Table 90, where statistics for states are aggregated. Thereafter, 30 June is the closing date.

TABLE 1
STATE DEBT, SURPLUS AND REVENUE, 1853-1968 (pounds thousand)

- (1) Public debt
(2) Apparent surplus
(3) Taxes
(4) Businesses
(5) Land
(6) Other revenue
(7) Commonwealth payments
(8) Total revenue

(YEAR)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1853	NA	63	177	8	87	19	0	291
1854	NA	55	206	8	102	66	0	382
1855	NA	-129	175	8	77	67	0	327
1856	NA	-56	158	9	52	52	0	271
1857	NA	-15	161	10	58	47	0	276
1858	NA	17	165	14	69	44	0	292
1859	NA	-3	160	17	75	23	0	275
1860	NA	-1	152	11	79	30	0	272
1861	NA	-27	141	11	78	31	0	261
1862	NA	-33	162	11	63	35	0	271
1863	NA	7	158	12	66	15	0	251
1864	NA	14	145	19	90	16	0	270
1865	NA	-22	137	15	69	54	0	275
1866	553	-15	148	17	62	21	0	248
1867	1019	1	155	17	55	25	0	252
1868	1027	2	156	17	56	30	0	259
1869	1148	-18	158	20	53	61	0	292
1870	1269	-25	160	21	43	64	0	288
1871	1315	-34	162	17	33	41	0	253
1872	1412	-66	161	19	34	32	0	246
1873	1478	-11	195	34	34	49	0	312
1874	1476	17	212	37	38	48	0	335
1875	1489	3	211	39	44	50	0	344
1876	1521	-13	214	40	32	33	0	319
1877	1590	20	235	45	41	41	0	362
1878	1739	27	246	53	47	46	0	392
1879	1787	-26	231	51	45	43	0	370
1880	1944	20	304	50	50	35	0	439
1881	2003	63	349	51	57	49	0	506
1882	2051	42	371	62	70	52	0	555
1883	2386	36	388	64	64	41	0	557
1884	3202	-54	344	65	64	63	0	536
1885	3357	1	365	77	66	79	0	587

TABLE 1 CONT.

(YEAR)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1886	4027	-16	372	87	63	47	0	569
1887	4109	-74	376	99	67	53	0	595
1888	4499	-69	406	111	78	45	0	640
1889	5019	-3	423	132	72	52	0	679
1890	6433	35	454	163	81	60	0	758
1891	7110	31	502	240	85	66	0	883
1892	7399	-132	438	241	65	44	0	788
1893	7646	-129	400	211	55	41	0	707
1894	7779	-93	419	195	44	38	0	697
1895	8181	13	464	208	53	37	0	762
1896	8252	48	467	235	59	35	0	798
1897	8390	60	496	246	65	37	0	845
1898	8413	78	541	259	67	41	0	908
1899	8396	73	548	284	70	42	0	944
1900	8511	131	645	298	70	42	0	1055
1901	9066	-44	112	226	66	44	378	826
1902	9712	-116	105	233	70	62	265	735
1903	9896	-21	150	248	70	85	305	858
1904	9966	5	110	135	31	35	115	426
1905	10019	13	217	245	68	64	259	853
1906	10373	48	249	242	75	79	256	901
1907	10495	57	276	258	81	93	262	971
1908	10702	74	265	277	93	75	294	1004
1909	10711	-26	250	281	96	73	233	934
1910	11180	12	303	282	101	82	240	1009
1911	11665	-47	285	277	98	82	228	970
1912	12013	20	340	315	94	98	237	1085
1913	12252	110	345	325	96	103	337	1206
1914	13291	3	371	330	104	95	337	1238
1915	13824	-140	368	320	89	130	337	1244
1916	14878	35	385	346	97	211	337	1376
1917	16012	-44	438	388	92	115	336	1369
1918	16521	43	533	407	91	128	340	1503
1919	16613	-63	555	396	86	197	348	1582
1920	18104	-13	610	577	100	171	357	1815
1921	20405	-84	708	595	103	336	363	2105
1922	23785	-121	728	597	92	410	355	2181
1923	24336	-300	728	569	87	433	356	2174
1924	25722	-210	928	586	84	493	357	2448
1925	25928	86	1306	548	76	476	355	2762

TABLE 1 CONT.

(YEAR)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1926	26655	28	1240	543	78	529	337	2726
1927	25821	185	1230	542	76	547	645	3040
1928	27099	95	1135	560	70	553	645	2963
1929	24998	-90	1112	511	70	588	486	2766
1930	25390	-26	1120	508	68	743	517	2956
1931	25670	-245	1071	406	51	563	517	2609
1932	29563	-272	906	380	50	532	517	2385
1933	30223	-55	1003	381	56	485	597	2522
1934	30279	-48	1133	393	55	469	647	2698
1935	30573	-119	1227	398	60	450	736	2872
1936	31307	-129	1418	448	65	470	717	3118
1937	32227	45	1485	485	67	568	884	3489
1938	32963	7	1697	479	67	555	842	3640
1939	33564	-26	1779	496	70	592	677	3615
1940	34512	2	1614	12	67	665	697	3055
1941	35462	-181	1514	4	71	665	667	2922
1942	32261	2	1802	5	76	689	787	3359
1943	32176	-110	832	5	94	713	1646	3290
1944	32415	30	825	4	86	689	1896	3499
1945	32765	-20	921	4	91	715	1925	3656
1946	33653	-101	1133	5	94	752	1949	3933
1947	38021	-66	1281	3	112	755	2357	4507
1948	39579	-286	1419	9	131	874	2384	4816
1949	43518	-105	1650	6	145	1007	2932	5740
1950	49363	-267	1844	4	171	1307	3751	7077
1951	64973	-247	2107	4	195	1654	3859	7819
1952	80660	-402	2638	4	254	2431	5142	10469
1953	98001	298	3088	4	351	2268	6350	12061
1954	114340	15	3472	4	335	2876	6598	13285
1955	128931	-212	2690	5	405	3452	7943	14495
1956	143389	115	3595	0	424	3794	10014	17827
1957	155163	-814	4029	0	441	4277	10053	18801
1958	168629	-812	3653	0	463	4821	11049	19986
1959	182253	-908	3870	0	531	5199	12237	21837
1960	197530	-1032	3989	0	580	5646	14884	25099
1961	212964	-198	4123	0	635	6197	16840	27795
1962	229229	-358	4347	0	554	6919	19473	31293
1963	246275	-491	4614	2	627	7473	18943	31659
1964	263885	-592	5033	4	685	8962	19512	34196
1965	282518	-809.5	5339	49	858	9054	22616	37914
1966	301183	-1010.5	5967	13	880	9751	25839	42448
1967	322182	-286	6547	24	918	10863	28569	46921
1968	344728	-925	7234	29	987	12616	29863	50726

TABLE 2

STATE TOTAL EXPENDITURE, 1853-1968 (pounds thousand)

- (9) Debt charges
 (10) Businesses
 (11) Other public works
 (12) Social expenditure
 (13) Law and defence
 (14) Primary industry
 (15) Other expenditure
 (16) Total expenditure

(YEAR)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1853	0	8	35	13	66	17	89	228
1854	0	11	64	17	82	21	132	327
1855	5	15	79	24	102	19	212	456
1856	10	19	63	27	113	18	162	327
1857	12	23	48	32	75	11	123	324
1858	70	20	68	50	71	13	81	321
1859	18	22	54	43	80	18	72	309
1860	20	35	37	57	63	20	88	320
1861	23	21	50	69	69	22	71	325
1862	27	23	19	79	77	18	81	324
1863	31	15	16	48	60	13	69	252
1864	30	26	16	49	46	13	79	261
1865	30	15	16	53	57	13	120	305
1866	28	19	46	52	58	14	93	310
1867	27	27	22	53	55	8	90	283
1868	36	17	27	58	49	7	86	280
1869	70	26	31	60	61	9	82	340
1870	69	26	21	52	80	11	69	328
1871	74	21	27	50	49	10	70	301
1872	78	32	21	50	63	7	77	326
1873	83	43	14	53	67	7	71	338
1874	87	48	10	53	45	8	75	326
1875	88	46	21	56	46	9	83	349
1876	88	62	28	63	41	12	70	364
1877	88	68	34	71	38	12	76	387
1878	94	64	52	74	44	16	79	423
1879	93	81	95	73	44	13	85	486
1880	97	87	53	68	52	19	85	461
1881	115	93	67	70	48	10	87	490
1882	117	122	123	87	51	21	99	620
1883	127	140	163	94	60	23	116	723
1884	141	310	205	103	70	24	144	999
1885	165	394	228	113	84	19	85	1078

TABLE 2 CONT.

(YEAR)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1886	171	402	178	103	77	21	117	1069
1887	206	342	192	104	74	20	108	1049
1888	209	334	237	104	83	20	135	1121
1889	229	332	196	103	76	19	95	1049
1890	243	1576	230	105	73	21	103	2351
1891	282	485	321	108	74	30	114	1414
1892	326	385	231	112	73	25	122	1273
1893	342	228	119	95	61	18	146	1010
1894	345	200	107	89	55	13	90	899
1895	343	184	79	83	45	12	115	862
1896	342	211	58	83	45	18	74	832
1897	340	208	68	88	48	15	98	865
1898	337	260	85	98	55	22	104	960
1899	337	295	114	95	81	22	102	1047
1900	340	359	130	114	96	22	146	1208
1901	340	275	180	117	71	22	208	1212
1902	355	231	135	122	62	24	161	1090
1903	366	203	105	141	62	30	139	1046
1904	182	101	60	61	28	16	62	511
1905	374	192	90	120	63	19	133	991
1906	382	179	93	115	58	20	143	990
1907	394	214	88	118	35	23	199	1071
1908	406	271	106	130	56	21	165	1155
1909	412	273	205	141	56	20	187	1294
1910	422	312	167	151	58	135	188	1432
1911	435	319	151	166	57	20	169	1317
1912	464	341	245	164	57	39	191	1501
1913	447	333	226	179	61	38	217	1501
1914	497	370	273	183	63	42	305	1733
1915	523	454	507	203	65	27	391	2169
1916	580	702	237	220	66	85	331	2221
1917	NA	NA	NA	NA	NA	NA	NA	1889
1918	NA	NA	NA	NA	NA	NA	NA	1979
1919	688	410	156	290	75	227	374	2220
1920	NA	NA	NA	NA	NA	NA	NA	3204
1921	739	841	209	471	108	1272	1265	4906
1922	736	1184	227	483	109	201	1459	4399
1923	908	950	164	463	108	34	1001	3628
1924	1046	1020	129	449	108	213	404	3370
1925	1092	722	178	484	110	1	331	2918

TABLE 2 CONT.

(YEAR)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1926	1112	678	294	511	120	24	499	3238
1927	1165	749	328	494	127	-131	454	3185
1928	1128	799	356	531	128	-18	322	3246
1929	1069	770	368	562	133	93	210	3205
1930	1204	698	318	545	145	148	71	3129
1931	1255	684	96	539	141	18	330	3063
1932	1284	446	10	483	124	64	272	2683
1933	1227	306	60	478	125	47	259	2502
1934	1214	510	77	639	128	77	219	2865
1935	1134	842	115	767	145	74	275	3352
1936	1143	1417	259	780	169	64	76	3908
1937	1175	1237	411	893	184	60	300	4259
1938	1219	1145	460	918	200	174	368	4483
1939	1243	832	608	995	188	143	370	4381
1940	1277	376	598	912	194	118	483	3956
1941	1313	471	427	884	193	141	538	3967
1942	1353	555	212	895	208	163	685	4072
1943	1373	804	199	861	217	89	433	3975
1944	1406	792	169	863	228	88	421	3968
1945	1333	647	217	1061	234	75	558	4124
1946	1376	700	429	1489	257	118	459	4829
1947	1387	883	226	1510	280	429	687	5401
1948	1439	1860	905	1841	315	607	766	7736
1949	1574	2746	1283	2244	368	369	789	9370
1950	1676	4215	1195	2567	415	934	1222	12224
1951	1935	7251	2323	7533	547	898	1110	21597
1952	2377	9986	2548	6716	706	887	2659	25879
1953	2681	11075	2221	5422	785	899	1502	24585
1954	3391	9697	3145	6986	865	1200	1423	26707
1955	4216	8962	4073	8122	991	1590	1005	28959
1956	5017	9344	3708	8528	1115	1535	1768	31013
1957	5605	8696	3740	7433	1266	1537	1873	30150
1958	6535	7700	4477	7675	1301	1644	1510	30842
1959	6928	8557	5084	8165	1391	1892	2401	34418
1960	7727	9001	5858	9145	1494	2365	3749	39339
1961	8386	8932	7293	9667	1592	2580	4728	43178
1962	9256	10009	7812	10653	1743	2635	4493	46601
1963	10195	10735	7606	11428	1846	2421	3019	47250
1964	11158	9873	9037	12369	2022	2794	3891	51144
1965	12041	10418	8400	14056	2136	3882	4445	55377
1966	13154	11472	9512	15276	2249	5042	5039	61741
1967	14113	12203	8032	17477	2568	5284	5729	65405
1968	15286	14091	8908	18931	2952	5853	6146	72166

TABLE 3

STATE AND LOCAL GOVERNMENT DEBT AND RECEIPTS, 1963-82 (\$million)

(17) Public debt
 (18) Taxes
 (19) Businesses
 (20) Property income
 (21) Grants
 (22) Advances
 (23) Net borrowing
 (24) Other financing items
 (25) Total funds available

(YEAR)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
1963	493	16.7	11.9	3.8	48.1	33.3	7.5	1.7	123.0
1964	528	18.2	14.1	4.6	50.5	33.6	8.0	8.2	137.2
1965	565	19.3	16.1	5.5	55.9	35.8	8.2	6.0	146.8
1966	602	21.5	15.3	5.8	63.4	37.2	8.1	11.2	162.6
1967	644	24.1	16.9	6.5	72.0	40.1	9.9	2.4	171.8
1968	689	27.4	14.4	7.2	76.2	50.7	14.2	12.2	202.3
1969	742	30.3	21.2	8.0	75.3	48.0	14.4	9.3	206.6
1970	792	33.3	22.4	9.1	87.4	55.8	13.2	-0.8	220.5
1971	834	34.8	20.3	10.3	115.8	39.2	13.7	3.5	237.5
1972	885	45.4	22.5	11.4	123.1	43.4	14.8	6.1	266.6
1973	941	55.2	25.2	12.7	140.7	46.6	15.2	-3.5	292.2
1974	788	67.5	19.2	13.9	164.8	48.4	14.3	6.1	334.4
1975	834	86.1	14.2	15.2	254.0	75.7	22.2	8.2	475.6
1976	754	105.6	27.0	17.0	335.7	73.9	29.6	-18.2	570.5
1977	811	124.9	33.8	23.0	341.6	76.8	32.3	13.8	646.2
1978	870	130.4	47.4	23.1	384.3	81.0	42.6	25.9	734.6
1979	923	147.1	62.5	23.4	408.5	72.5	68.4	-7.1	775.3
1980	970	161.1	70.6	32.9	454.4	50.1	71.0	22.1	862.2
1981	1021	180.9	78.6	32.2	507.2	55.6	81.0	22.4	957.9
1982	1072	209.9	94.0	37.3	551.3	52.2	94.8	31.7	1071.1

TABLE 4
STATE AND LOCAL GOVERNMENT OUTLAYS, 1963-82 (\$million)

(YEAR)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
1963	39.0	57.1	0.8	21.6	0.4	0.2	0.2	3.6	123.0
1964	42.5	61.5	0.4	24.4	0.9	1.1	0.3	6.1	137.3
1965	47.8	63.4	-0.4	26.5	1.0	1.2	0.7	6.6	146.8
1966	50.6	71.6	0.7	29.4	2.4	0.4	2.1	5.6	162.6
1967	56.1	69.8	0.2	32.0	2.4	0.4	2.7	8.3	171.8
1968	62.2	80.7	0.5	35.1	4.5	0.4	6.0	12.8	202.3
1969	66.1	88.4	0.2	38.4	3.0	0.4	2.8	7.3	206.6
1970	73.4	90.9	-0.1	43.2	3.4	0.4	2.8	6.4	220.5
1971	89.2	89.6	-0.3	46.0	4.1	0.3	0.6	8.0	237.5
1972	103.0	102.6	-1.0	51.6	4.1	0.7	0.6	5.1	266.6
1973	119.5	108.5	-1.9	55.8	4.7	0.9	0.5	4.2	292.2
1974	149.3	114.0	1.4	58.3	4.7	0.9	0.5	5.5	334.4
1975	229.1	155.1	3.3	65.9	5.7	5.4	0.4	10.8	475.6
1976	283.0	199.3	1.0	68.7	7.5	2.8	0.8	7.4	570.5
1977	328.4	209.0	5.2	82.6	9.2	3.0	0.7	8.1	646.2
1978	372.0	243.0	3.3	95.0	10.8	6.3	0.7	3.5	734.6
1979	403.3	244.4	-2.6	107.6	12.3	3.8	0.8	5.7	775.3
1980	456.9	259.8	-1.8	118.5	13.4	6.8	0.6	8.0	862.2
1981	513.0	274.5	1.1	138.2	11.6	5.7	0.4	13.1	957.9
1982	594.2	284.6	2.0	160.2	11.5	8.7	0.2	9.7	1071.1

TABLE 5

LOCAL GOVERNMENT FINANCES, 1854-1914 (pounds thousand)

(YEAR)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
1854	..	..	..	..	52	..	..	..	40
1855	..	..	..	..	39	..	..	..	37
1856	..	..	..	..	44	..	..	..	41
1857	..	..	..	..	49	..	..	..	48
1858	..	..	17	..	49	..	12	..	47
1859	..	..	13	5	78	..	13	4	73
1860	..	..	12	9	92	..	22	3	100
1861	..	..	11	13	125	..	10	4	104
1862	..	..	10	8	108	..	9	6	111
1863	41	12	11	31	95	..	11	5	97
1864	45	18	10	35	108	..	10	5	108
1865	47	21	9	24	101	..	11	5	111
1866	43	14	9	20	86	46	13	45	104
1867	48	19	9	25	100	44	12	35	90
1868	51	11	9	20	90	47	10	36	93
1869	48	10	12	16	86	40	9	35	84
1870	48	11	9	18	86	42	7	32	81
1871	49	12	9	13	83	41	8	36	86
1872	48	9	8	19	84	45	8	33	87
1873	51	11	12	19	93	43	11	33	87
1874	52	10	12	18	93	49	11	34	94
1875	53	16	13	22	105	48	11	41	100
1876	54	14	13	44	126	72	13	44	129
1877	58	14	14	40	126	59	14	53	126
1878	60	18	15	33	125	68	15	44	127
1879	59	18	13	44	134	72	15	48	135
1880	56	17	13	48	134	70	11	43	124
1881	56	13	16	48	133	62	12	49	123
1882	59	23	18	54	155	61	15	84	159
1883	65	33	30	60	187	73	28	86	187
1884	69	63	23	46	201	83	23	95	201
1885	74	58	29	59	220	94	30	94	218

TABLE 5 CONT.

(YEAR)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
1886	73	47	32	64	217	83	37	98	219
1887	83	47	47	213	390	92	39	195	327
1888	78	57	32	73	240	89	36	137	262
1889	83	34	31	73	222	70	30	127	227
1890	88	33	40	63	224	80	42	115	237
1891	89	36	46	45	215	72	62	107	241
1892	90	29	59	94	273	101	60	112	274
1893	90	23	85	54	252	81	64	90	235
1894	85	24	36	58	204	81	36	96	212
1895	87	45	27	46	205	82	27	102	211
1896	88	9	25	60	183	63	24	87	174
1897	90	8	28	41	166	58	28	86	172
1898	89	17	45	54	206	75	37	88	200
1899	76	20	37	59	191	63	37	91	192
1900	92	29	72	50	243	91	70	81	242
1901	94	28	103	62	287	106	101	77	284
1902	90	25	91	73	279	86	89	92	268
1903	91	14	57	73	235	88	57	96	242
1904	102	14	58	108	282	119	62	100	281
1905	102	14	70	132	317	110	65	138	313
1906	107	10	86	106	309	104	74	128	305
1907	102	17	79	144	343	122	90	142	354
1908	142	40	62	198	443	159	59	208	426
1909	173	48	61	103	386	102	73	228	404
1910	148	40	59	99	345	155	61	122	338
1911	150	38	60	144	393	181	59	137	377
1912	159	27	133	120	439	179	139	130	448
1913	179	19	163	126	486	197	154	151	503
1914	186	16	97	183	482	203	125	159	487

TABLE 6

LOCAL GOVERNMENT FINANCES, 1915-67 (pounds thousand)

(YEAR)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
1915	42	144	..	14	170	370	203	63	..	83	349
1916	47	144	..	15	171	377	200	82	..	113	394
1917	..	..	..	..	..	..	..	..	..	..	..
1918	..	..	..	..	..	..	..	..	..	..	..
1919	57	152	..	22	326	557	319	165	..	74	558
1920	..	..	..	..	..	..	..	..	..	..	..
1921	74	181	..	29	473	757	420	289	..	60	770
1922	96	208	..	28	556	888	454	120	..	83	657
1923	102	233	..	33	479	847	597	135	..	83	815
1924	142	260	..	27	480	909	518	154	..	205	878
1925	232	191	..	33	500	956	562	161	..	330	1054
1926	225	222	..	40	912	1399	609	176	..	342	1128
1927	180	300	..	51	405	936	505	195	..	188	888
1928	172	315	..	61	442	990	634	209	..	102	945
1929	172	306	..	46	568	1091	765	217	..	104	1085
1930	175	305	..	73	534	1087	772	217	..	103	1092
1931	176	293	..	33	538	1041	682	229	..	114	1026
1932	160	288	..	8	562	1018	679	234	..	104	1016
1933	157	291	..	12	515	975	546	231	..	157	934
1934	154	283	..	18	505	960	515	226	..	182	923
1935	148	295	..	51	480	974	629	230	..	103	962
1936	321	60	477	49	49	956	338	70	492	73	973
1937	333	72	488	46	45	984	360	62	566	85	1074
1938	344	74	508	42	61	1029	414	63	660	92	1229
1939	364	229	355	36	64	1047	388	244	568	93	1293
1940	368	250	381	32	75	1106	399	260	452	96	1208

TABLE 6 CONT.

(YEAR)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
1941	..	..	..	..	..	1114	16	..	653	..	1176
1942	..	..	..	..	..	1136	5	..	714	..	1208
1943	..	..	..	..	..	1190	2	..	753	..	1267
1944	..	..	..	..	..	1213	4	..	748	..	1282
1945	407	296	364	8	74	1148	383	267	462	111	1224
1946	436	271	394	13	86	1201	448	260	432	145	1285
1947	470	298	405	33	96	1303	573	240	569	179	1560
1948	526	315	428	48	113	1430	615	258	600	217	1690
1949	603	380	485	83	96	1647	806	277	720	224	2026
1950	678	415	520	125	111	1847	1063	303	974	220	2559
1951	747	501	588	175	130	2141	1196	353	1134	277	2960
1952	969	609	699	237	164	2678	1556	410	1607	382	3954
1953	1131	716	776	190	199	3012	1531	474	1658	444	4107
1954	1297	786	856	192	190	3320	1515	525	1611	480	4132
1955	1365	877	716	321	207	3486	1960	547	1738	485	4730
1956	1591	918	179	268	237	3193	2161	587	1380	535	4663
1957	1837	1120	210	295	247	3709	2455	676	1286	555	4972
1958	1945	1167	254	275	358	3999	2407	770	1822	570	5569
1959	2117	1356	292	275	379	4419	2982	905	1674	627	6188
1960	2339	1460	384	348	360	4891	3402	1049	2076	689	7216
1961	2429	1765	368	454	418	5434	3843	1226	2277	746	8092
1962	2667	1940	420	669	353	6049	4146	1400	2464	709	8719
1963	2917	2140	417	1024	384	6882	5188	1681	2659	706	10234
1964	3137	2281	337	1046	597	7396	5498	1861	2748	936	11043
1965	3383	2691	329	818	906	8125	5088	2198	2766	1212	11265
1966	3724	2994	340	798	843	8698	5354	2377	3850	1133	12714
1967	4357	3046	544	820	772	9538	5761	2674	3716	1029	13179

TABLE 7
TAXATION COLLECTIONS, 1853-1929 (Pounds thousand)

(55) Customs
(56) Income tax
(57) Land tax
(58) Probate and succession
(59) Other stamp duties
(60) Motor taxes
(61) Gambling taxes
(62) Liquor taxes
(63) Licences
(64) Other taxes
(65) Total

(YEAR)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
1853	165	0	0	0	0	0	0	0	12	0	177
1854	182	0	0	0	0	0	0	0	22	0	204
1855	149	0	0	0	0	0	0	0	26	0	175
1856	132	0	0	0	0	0	0	0	26	0	158
1857	135	0	0	0	0	0	0	0	26	0	161
1858	135	0	0	0	0	0	0	0	23	4	162
1859	123	0	0	0	0	0	0	0	24	10	157
1860	118	0	0	0	0	0	0	0	17	15	150
1861	110	0	0	0	0	0	0	0	17	12	139
1862	129	0	0	0	0	0	0	0	14	17	160
1863	135	0	0	0	0	0	0	0	14	8	157
1864	126	0	0	0	0	0	0	0	14	4	144
1865	119	0	0	0	0	0	0	0	13	4	136
1866	128	0	0	0	0	0	0	0	16	3	147
1867	126	0	0	0	0	0	0	0	23	5	154
1868	131	0	0	6	0	0	0	0	14	4	155
1869	138	0	0	2	0	0	0	0	14	3	157
1870	136	0	0	5	0	0	0	0	14	5	160
1871	140	0	0	3	3	0	0	0	13	4	163
1872	136	0	0	3	3	0	0	0	13	6	161
1873	168	0	0	2	5	0	0	0	13	7	195
1874	180	0	0	6	5	0	0	0	12	9	212
1875	181	0	0	3	6	0	0	0	13	8	211
1876	185	0	0	2	6	0	0	0	13	8	214
1877	202	0	0	5	6	0	0	0	13	9	235
1878	211	0	0	5	8	0	0	0	13	9	246
1879	199	0	0	8	7	0	0	0	13	5	232
1880	229	7	25	8	12	0	0	0	13	5	299
1881	268	11	25	6	16	0	0	0	13	10	349
1882	303	10	19	4	18	0	0	0	11	6	371
1883	312	10	24	3	20	0	0	0	13	6	388
1884	269	9	22	5	20	0	0	0	13	6	344
1885	290	10	22	5	18	0	0	0	12	8	365

TABLE 7 CONT.

(YEAR)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
1886	290	10	30	4	15	0	0	0	13	10	372
1887	289	12	30	6	16	0	0	0	13	10	376
1888	313	13	31	5	22	0	0	0	12	10	406
1889	323	10	42	7	19	0	0	0	13	9	423
1890	345	9	43	12	22	0	0	0	14	9	454
1891	393	11	43	6	25	0	0	0	14	10	502
1892	336	10	43	7	18	0	0	0	14	11	439
1893	303	11	37	5	18	0	0	0	14	12	400
1894	300	9	68	5	14	0	0	0	13	10	419
1895	323	49	50	4	15	0	0	0	13	10	464
1896	348	37	39	2	17	0	0	0	13	11	467
1897	371	36	38	8	18	0	0	0	14	12	497
1898	428	24	38	6	17	0	0	0	13	15	541
1899	448	23	15	13	17	0	0	0	13	19	548
1900	491	31	61	7	23	0	0	0	15	17	645
1901	0	21	42	9	23	0	0	0	14	3	112
1902	0	15	42	7	27	0	0	0	14	0	105
1903	0	38	51	5	42	0	1	0	14	0	151
1904	0	61	6	15	23	0	0	0	4	1	110
1905	0	83	54	17	46	0	1	0	15	1	217
1906	0	98	55	26	54	0	1	0	14	1	249
1907	0	117	56	27	60	0	1	0	15	0	276
1908	0	102	58	32	59	0	2	0	14	0	267
1909	0	94	60	29	54	0	2	0	13	0	252
1910	0	110	79	44	55	0	2	0	13	0	303
1911	0	116	65	27	61	0	2	0	14	0	285
1912	0	144	81	35	64	0	2	0	14	0	340
1913	0	148	79	26	75	0	3	0	14	0	345
1914	0	162	79	26	83	0	3	0	14	0	367
1915	0	158	81	29	74	0	3	0	14	0	359
1916	0	178	82	38	70	0	4	0	14	0	386
1917	0	216	84	37	78	0	9	0	15	0	439
1918	0	260	85	51	96	7	20	0	15	0	534
1919	0	261	87	64	97	9	23	0	14	0	555
1920	0	279	88	50	129	10	40	2	23	0	621
1921	0	348	89	53	149	12	41	0	16	0	709
1922	0	355	97	61	144	16	41	0	13	0	728
1923	0	325	97	57	166	22	43	0	18	0	728
1924	0	431	121	72	181	33	59	12	20	0	928
1925	0	781	124	88	183	41	51	22	16	0	1306
1926	0	721	126	74	179	49	48	21	22	0	1240
1927	0	600	114	151	220	59	40	20	25	0	1230
1928	0	575	97	100	216	69	32	20	25	0	1135
1929	0	585	99	75	207	81	26	21	19	0	1112

TABLE 8
TAXATION COLLECTIONS, 1930-68 (pounds thousand)

- (66) Income taxes
(67) Land tax
(68) Probate and succession duties
(69) Other stamp duties
(70) Motor taxes
(71) Gambling taxes
(72) Liquor taxes
(73) Other taxes
(74) Total

(YEAR)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)
1930	322	99	66	65	90	442	22	14	1120
1931	303	98	78	114	95	348	18	16	1070
1932	242	96	87	138	94	218	16	16	907
1933	339	93	117	100	97	229	15	12	1002
1934	361	91	157	98	102	292	16	17	1134
1935	420	90	70	105	111	395	17	20	1228
1936	517	89	112	75	124	469	19	14	1419
1937	627	90	73	74	133	453	21	14	1435
1938	743	84	108	79	148	490	23	22	1697
1939	788	85	95	85	176	512	25	15	1781
1940	838	84	135	86	214	440	28	4	1829
1941	808	87	128	83	214	368	30	10	1728
1942	1109	93	140	75	185	348	33	4	1937
1943	183	93	121	68	201	330	33	4	1033
1944	20	93	145	74	215	451	36	6	1040
1945	7	91	136	73	226	564	37	12	1146
1946	16	91	212	96	248	669	46	4	1382
1947	4	92	159	121	281	838	62	5	1562
1948	2	92	166	137	313	952	67	3	1732
1949	2	94	252	158	355	1065	76	4	2006
1950	1	97	246	209	403	1202	83	6	2247
1951	20	108	268	265	451	1345	95	4	2556
1952	1	132	298	302	538	1467	128	4	2870
1953	1	166	370	319	641	1641	153	5	3296
1954	0	175	476	428	737	1775	159	8	3758
1955	0	207	472	451	793	1038	169	6	3136
1956	17	234	632	522	929	1551	185	4	4074
1957	0	371	684	588	1042	1563	233	6	4487
1958	0	407	572	662	1224	974	241	6	4086
1959	0	511	683	762	1294	795	253	9	4307
1960	0	513	711	821	1372	730	270	11	4428
1961	0	520	790	940	1439	597	282	13	4581
1962	0	547	984	900	1539	542	282	10	4804
1963	0	628	882	1042	1726	513	289	12	5092
1964	0	777	1068	1095	1853	454	295	13	5555
1965	0	839	1003	1314	1968	507	315	12	5958
1966	0	1014	1002	1413	2243	520	369	13	6574
1967	0	1054	1075	1801	2563	558	444	15	7310
1968	0	1136	1262	1781	2430	132	475	1351	8542

TABLE 9

TAXATION, 1963-82 (\$million)

- (75) Land Tax
 (76) Probate and succession duties
 (77) Other stamp duties
 (78) Motor taxes
 (79) Gambling taxes
 (80) Liquor taxes
 (81) Payroll tax
 (82) Other taxes
 (83) Total
 (84) Fees etc.

(YEAR)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
1963	1.3	1.8	2.0	3.4	0.8	0.6	0.0	0.2	10.1	0.5
1964	1.6	2.1	2.1	3.7	0.9	0.6	0.0	0.2	11.2	0.5
1965	1.7	2.0	2.5	4.0	1.0	0.6	0.0	0.2	12.0	0.2
1966	2.0	2.0	2.8	4.5	1.0	0.7	0.0	0.3	13.3	0.2
1967	2.1	2.1	3.1	5.1	1.1	0.9	0.0	0.3	14.7	0.3
1968	2.3	2.5	3.7	5.9	1.3	1.0	0.0	0.4	17.1	0.4
1969	2.4	3.0	4.2	6.4	1.5	1.1	0.0	0.4	19.0	0.4
1970	2.6	3.3	5.4	6.8	1.5	1.1	0.0	0.7	21.4	0.4
1971	2.9	3.1	5.3	7.4	1.7	1.3	0.0	0.7	22.4	0.5
1972	2.8	3.1	4.7	8.1	1.8	1.3	7.9	1.8	31.5	0.4
1973	3.0	3.2	5.8	8.8	2.4	1.4	11.3	3.0	38.9	0.6
1974	3.1	3.4	7.2	9.9	3.7	1.6	17.0	3.9	49.8	0.9
1975	3.7	4.1	7.5	11.4	4.3	1.9	26.0	3.6	62.5	1.2
1976	4.3	5.5	10.7	15.1	4.7	2.8	29.8	4.2	77.1	1.4
1977	3.8	6.5	13.8	19.3	6.1	3.4	33.9	4.6	91.4	1.4
1978	3.9	5.2	14.0	22.1	7.0	3.8	35.3	4.0	95.3	1.2
1979	4.9	5.5	16.3	25.4	8.5	4.2	39.1	5.5	109.4	1.7
1980	5.1	3.9	19.0	26.0	10.4	4.7	43.4	7.4	119.9	2.4
1981	6.1	3.0	21.0	29.7	12.4	5.3	49.1	5.5	132.1	2.6
1982	6.4	3.3	24.1	34.1	16.3	5.8	53.3	14.0	157.3	4.0

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CORRIGENDA

P. 6 Col. 4 Businesses needs amendment by the omission, in the seventh line, of the words 'or, 1936-68, 'Other businesses'.

P.7 Col. 10 Businesses needs to be extended by the addition of:

'The *Finance Bulletin* category 'Other public works', 1907-35, includes expenditure on the hydroelectric works and shipping services. It also includes other expenditure that cannot readily be identified and is therefore included in col (15).'

P.7 Col. 11 Other public works needs to have added to it:

'Loan expenditure on unemployment relief works is included here. An amount of it, not readily specifiable, was directed to purposes covered by other categories.'

P.7 Col. 12 Social needs to be amplified by the following:

'Loan expenditure on housing excludes that made under the Commonwealth States Housing Agreements. Loan expenditure on unemployment relief works is in col (11).'

TABLE 1 STATE DEBT, SURPLUS AND REVENUE 1853-1968

Due to corrections made to CRF expenditure the following changes need to be made to the surplus shown in col (2):

	(2)
1856	-141
1858	-35

These errors exist in figures to be published in W. Vamplew (ed), *Australians: Historical Statistics*, (Fairfax, Syme & Weldon Associates, forthcoming).

TABLE 2 STATE TOTAL EXPENDITURE, 1853-1968

All the following errors exist also in figures in W. Vamplew, *op. cit.*. Arithmetic errors in respect of total CRF expenditure in 1856 and 1858 and of total loan expenditure in 1885 necessitate the following corrections:

	(16)
1856	412
1858	373
1885	1088

Transcription errors and misallocation of entries produced errors in other years. The following are correct:

	(9)	(12)	(14)	(15)
1887				111
1936		762		84
1949				786
1966	13153		5041	5038

The inclusion of *Finance Bulletin's* category 'Other public works' in col (10) instead of in col (15) and of loan expenditure on unemployment relief works, in col (11) instead of col (12) is effected in the following figures:

(YEAR)	(10)	(11)	(12)	(15)
1907	201			212
1908	241			195
1909	273			187
1910	312			188
1911	298			190
1912	341			191
1913	333			217
1914	370			305
1915	454			391
1916	692			341
1917	NA			NA
1918	NA			NA
1919	379			405
1920	NA			NA
1921	741			1365
1922	1040			1603
1923	779			1172
1924	809			615
1925	565			488
1926	529			648
1927	586			617
1928	675			446
1929	628			352
1930	560			209
1931	597			417
1932	373			345
1933	237	60	478	328
1934	424	116	600	305
1935		138	744	
1936		269	762	
1937		492	812	
1938		497	881	
1939		684	919	

(YEAR)	(10)	(11)	(12)	(15)
1940		593	917	
1941		422	889	
1942		202	905	
1943		188	872	
1944		158	874	
1945		217	1061	
1946		428	1490	
1947		225	1511	
1948		908	1838	
1949		1283	2244	
1950		1194	2568	
1951		2322	7534	
1952		2547	6717	
1953		2221	5422	
1954		3145	6986	
1955		4073	8122	
1956		3708	8528	
1957		3740	7433	
1958		4477	7675	
1959		5084	8165	
1960		5858	9145	
1961		7293	9667	
1962		7812	10653	
1963		7606	11428	
1964		9037	12369	
1965		8400	14056	
1966		9512	15276	
1967		8032	17477	
1968		8908	18931	