

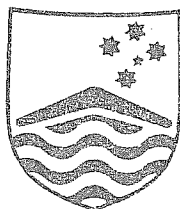
# Source Papers in Economic History

FINANCES OF WESTERN AUSTRALIAN  
GOVERNMENTS, 1851-1982

Alan Barnard

Source Paper No. 16

December 1986



THE AUSTRALIAN NATIONAL UNIVERSITY  
GPO Box 4, Canberra 2601, Australia

Australian National University  
Source Papers in Economic History  
No. 16

FINANCES OF WESTERN AUSTRALIAN GOVERNMENTS,  
1851-1982

Alan Barnard  
Department of Economic History  
Australian National University

ISBN: 0 86784 922 3

ISSN: 0813-5398

December 1986

## FINANCES OF WESTERN AUSTRALIAN GOVERNMENTS, 1851-1982

This paper is the last presenting preliminary long-run statistics of Australian states' central and local government finances.<sup>1</sup> This series will be completed with the publication of similar figures for the Commonwealth. The format used in preceding papers is followed here 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.

The necessity to produce these collections and provide easily accessible long-run series, consistently defined, arises from the fact that official statisticians have produced little that meets either of these criteria.

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 1851 to 1968 and 1872 to 1967 respectively, of the aggregated finance of all state and local authorities for 1963-82, and of total central government taxation collections for 1870 to 1968 and 1963 to 1982. They relate solely to civilian government and therefore exclude expenditure undertaken by the Commissariat, a very significant element in the nineteenth century.

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, general tables terminating in 1967 or 1968 are 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 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

---

<sup>1</sup>The predecessors were published as Source Paper Numbers 8, 9 and 10 (December 1985), 14 and 15 (December 1986).

transactions between them. In the second place, tables running to 1967 or 1968 are effectively on a cash basis and, with exceptions relating primarily to transfers between them, represent all transactions in the two 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 the figures of colonial/state revenue presented below are current receipts, excluding loan raisings, total expenditure measures current expenditure plus net loan expenditure, net of transfers between the two funds.

#### OTHER OFFICIAL COLLECTIONS

From its first issue in 1896, *Statistical Register of the Colony of Western Australia* carried ten-year tables summarising revenue and expenditure. For many purposes the former are of use, though of its seven classifications two—'public works' and the residual 'other'—are rather too broad. The use of only five expenditure categories, railways, other public works, loans, post and telegraph and other renders this a less valuable source. Later returns show more detail but expenditure tables are arranged in changing ways, with loan expenditure, unallocated, appearing and disappearing from them. By the 1920s expenditure was categorised by departments (one of which was 'Loans Acts!'), with the purposes of expenditure obscured by the changing character of ministerial and departmental responsibilities. After the 1930s, the period covered by these tables was shortened. From 1932-33, *Statistical Register* provides two-year statements of expenditure allocated by function, using categories very similar to those used by the Commonwealth Statistician and the NSW Auditor-General.

Australian Bureau of Statistics (ABS), *State and Local Government Finance Australia 1981-82* (Catalogue No 5504.0) 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. Commonwealth Bureau of Census and Statistics (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.

An appendix to Ronald Mendelsohn *The Condition of the People* (George Allen and Unwin, Sydney, 1979) provides valuable detailed tables of total expenditure on education,

health and social security, by individual governments, estimated by Andrew Podger. They are recommended.

## SOURCES

### TABLES 1 and 2

It is unfortunate that nineteenth century official documents relating to Western Australia are not as widely available as those of other colonies. In consequence, three sources have been used to derive revenue and expenditure statistics. Figures for 1851-68 are based on those appearing in the Statistical Summary appearing in the 1898 issue of *Statistical Register*. *Western Australia Blue Book* is the source for 1869-83 while data for 1884-1906 are estimated from the *Public Accounts* (variously named) published annually in Parliamentary Papers.

All figures for 1907-68 are from CBCS, *State, Territory and Local Government Authorities' Finance and Government Securities 1967-68* (Reference 5.11) and its predecessors, including CBCS, *Finance Bulletin*.

Figures of the public debt are from the Statistical Summary in the 1898 issue of *Statistical Register* for 1854-1883; from the *Public Accounts* for 1884-1900; from Mrs P. Brown's compilation, based on CBCS, *Finance Bulletin* and successor publications, and held in the Department of Economic History, RSSH, Australian National University, for 1901-75; and, for 1976-82, from Budget Paper No. 8, (Commonwealth) *Budget Papers*, 1982-83. Breaks in the series occur at 1901 and 1976.

### TABLES 3 and 4

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.

### TABLES 5 and 6

Local government finances for 1872-1914 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, 1967-68* and predecessors. 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.

#### TABLES 7, 8 and 9

Taxation collections for 1870-1906 are derived from the sources used for Tables 1 and 2; those for 1907-29 are from *Statistical Register*, with liquor licences separated from others by reference to *Public Accounts*; and for 1930-68 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 Source Papers 8, 9 and 10 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, consequently, wide and therefore 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 Western Australia, as well as for other governments covered in this series, are held in the computerised data bank in the Department of Economic History, RISS. For many purposes these are more useful, but it is only in respect of figures prior to 1907 that reasonable consistency of definition over time and between governments can be claimed for them.

#### TABLE 1 State debt, surplus and revenue

It is uncertain whether reports of revenue and expenditure before 1884 are restricted to transactions occurring within a particular accounting year. So far as it can be ascertained accounts in and from that year are so limited and thus satisfy the objective sought in this series.

The relevant source, *CBCS Finance Bulletin*, lacks detail for 1917, 1918 and 1920. Revenue figures have been added from *Public Accounts*.

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.
- 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, or to its equivalent in years before responsible government.
- Col. 4 Businesses comprise the earnings of postal and telegraph services (to 1901), railways and urban transit systems, water supply systems controlled by the State and, from 1937, electricity supply. Omitted are those businesses included in the 1907-35 *Finance Bulletin* category 'Other public services' and its subsequent category 'Other business undertakings', owing to the grossly disparate and therefore misleading character of other states' inclusions in the first category and uncertainty about the meaning of the latter. Among businesses so excluded are electricity supply to 1936, state steamships and ferries, batteries, hotels, abattoirs and saleyards in Perth and Kalgoorlie, butter factories and refrigerating works as well as variety of other minor concerns. From 1917, only the profits of a group of these enterprises styled 'State Trading Concerns' were credited to revenue in *Public Accounts*. *Finance Bulletin* includes most in its residual category, though omitting State Trading Concerns from 1919 to 1926 and widening its net before 1916. Harbours Trusts and Boards, which might legitimately be treated as businesses are omitted because *Finance Bulletin* includes transactions (especially spending) on rivers and navigation in this category.
- Col. 5 Land is receipts from land sales and leases (including the interest component on credit sales), timber leases and forestry royalties, mining licences and royalties and other other revenue associated with these activities.
- Col. 6 Other is an heroic amalgamation, bringing together separable items such as interest, fees and fines, harbours and, with the exception of commonwealth grants, all receipts not elsewhere included.
- Col. 7 Commonwealth comprises payments made by the commonwealth and credited to CRF. It excludes payments for services rendered and interest on transferred properties.
- Col. 8 Total revenue is on account of CRF and from 1884 is net of refunds.

## TABLE 2 State total expenditure

In this Table, CRF and loan expenditures are aggregated, net of inter-account transfers. There is a break in the series between 1906 and 1907. Data on loan expenditure are not available prior to 1882.

While it is possible to take from *Public Accounts* revenue details to fill the gap left by the non-publication of *Finance Bulletin* it has proved impractical to follow that course in respect of expenditure. In the absence of detailed definition of the latter's categories, its figures for adjacent years cannot be reproduced from the former. Expenditure totals are taken from *Finance Bulletin* long-run tables.

Col. 9 Debt charges are interest (and exchange) on the public debt, together with sinking fund payments, redemptions from CRF, and debt management costs. There is no information prior to 1877.

Col. 10 Businesses comprise costs met from CRF and from loans and have the same coverage as Col.4 except that loan expenditure only is available for electricity supply.

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 to private providers of health and education services, and unemployment relief. Exceptions are that loan expenditure on schools is available only to 1912, on hospitals, libraries etc only to 1906 and on unemployment only from 1933; they are otherwise included as 'other public buildings' on Col. 11.

Col. 13 Law and defence includes police, courts, prisons, public safety, delinquent children and reformatories, together with defence and war expenditures and associated buildings. Loan expenditure is captured only to 1906.

Col. 14 Primary is expenditure on land administration, forestry, stock and agriculture, water and soil conservation, closer settlement and assistance to primary industries. Wrongly, it also includes loan expenditure on mining 1907-68. This error exists in preceding Source Papers of this series and in the figures to be published in W. Vamplew (ed), *Australians: historical statistics*.

Col. 15 Other includes mining and assistance to that industry, except for the exclusion of loan expenditure for that purpose, 1907-68.



Col. 16 Total expenditure is the sum of CRF and net loan expenditures (that is, after taking to credit any sales of surplus materials etc) and net of transfers between them. It is net of refunds of revenue from 1884.

TABLE 3 State debt and state and local government 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 1851-1968 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 road 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, 1872-1914

This table covers municipalities, road trusts and districts, local boards of health, municipal tramways and fire brigades.

The source provides little detail prior to 1880.

Col. 35 Rates are general municipal property rates.

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

Col. 37 Business is the sales and charges revenue of municipal tramways; revenue of other minor businesses that have been operated by individual municipalities is included in Col. 38.

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 is the operating expenditure of municipal tramways.

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 figures are 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 revenue and expenditure were included in 'Other' (Cols 48 and 53 respectively). Loan receipts and expenditures are not separately specified before 1936. Loan expenditure and business enterprise finances for 1936-38 are from the source volume for 1945-46, Tables 85 and 87.

Non-publication of *Finance Bulletin* in 1917, 1918 and 1920 means that no data are available for each preceding year; the low priority afforded by the Statistician to local government statistics during and immediately after the 1939-45 war leaves large gaps in 1941-44.

Figures for 1933 are not available. Those appearing in the appropriate issue (1934) of *Finance Bulletin* duplicate those of the previous year.

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, revenues of businesses to 1936 and 'other' revenues of businesses from 1939. It also includes revenue from motor vehicle registration.

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

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

Col. 54 Total expenditure.

#### TABLE 7 Taxation collections 1870-1929

No figures for motor taxes are available during this period. Those collected in metropolitan areas were credited to the Metropolitan Traffic Trust Account; beyond those boundaries, they were collected by local government authorities. *Statistical Register* and *Pocket Year Book of Western Australia*, the only official statistical collections during the years 1906-29, make no reference to the sums involved.

Col. 55 Customs includes excise duties and taxes on exports. Figures before 1884 include minor amounts of storage charges and warehouse rent.

Col. 56 Income tax includes companies duty and dividend tax.

Col. 57 Land tax

Col. 58 Probate and succession duties

Col. 59 Other stamp duty, not elsewhere included.

Col. 60 Gambling taxes are racing taxes.

Col. 61 Liquor taxes are distinguished in *Public Accounts* only from 1925 and not at all in *Statistical Register* during this period. Before this date they are included with licences, Col. 62.

Col. 62 Licences to undertake various other forms of business, including liquor trading to 1924.

Col. 63 Other includes includes transaction duties and Scab Act contributions.

Col. 64 Total.

**TABLE 8 Taxation 1930-68**

Tables 8 and 9 differ from earlier representations of taxation in this paper in that they include not merely collections credited to CRF but also those credited to various Special Funds and Trust Accounts and ear-marked for specified expenditure purposes.

Col. 65 Income taxes include dividend and salary taxes, taxes on gold- mining profits, unemployment relief tax, financial emergency tax and hospital tax.

Col. 66 Land tax.

Col. 67 Probate.

Col. 68 Other stamp duties not elsewhere included.

Col. 69 Motor taxes include drivers' licences and fees, vehicle registration fees, taxes and stamp duties, road transport taxes, road maintenance contributions and third party insurance surcharges and duties. The source indicates specifically that figures for 1934-39 inclusive include collections made by local government authorities outside metropolitan areas. It is most probable that the same is true for years before and after these dates.

Col. 70 Gambling taxes include entertainment tax, racing taxes of various sorts and lottery taxes.

Col. 71 Liquor taxes include retail and wholesale licences.

Col. 72 Other taxes include licences not elsewhere included and, in 1968, 'other taxes' and 'other government authority taxation' and lottery profits.

Col. 73 Total.

**TABLE 9 Taxation 1963-82**

This table includes taxation raised by all state government authorities.

Col. 74 Land tax includes Metropolitan Improvement Rates.

Col. 75 Probate includes estate, gift and succession duties.

Col. 76 Other stamp duties not elsewhere included.

Col. 77 Motor taxes include stamp duties on vehicle registrations, road transport taxes, road maintenance contributions and surcharge and duties on third party insurance.

Col. 78 Gambling includes totalizator duty and licences, betting taxes and licences and profits of state lotteries.

Col. 79 Liquor encompasses liquor licences, permits and fees.

Col. 80 Payroll tax.

Col. 81 Other includes fire brigade contributions from insurance companies, business franchise fees relating to petrol gas and tobacco and levies on public corporations.

Col. 82 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. 83.

Col. 83 Fees etc. See Col. 82.

#### DATING

From 1851 to 1892, the financial year used in tables relating to state finances ended on 31 December. It then changed to 30 June, so that 1893 data relate to the six months ending on that date and all figures subsequent are for financial years ending on that date.

Local government figures, 1872-1914, are for financial years ending 31 October with the following exceptions: until 1902 Roads Boards balanced on 31 December and thereafter on 30 June; to 1910 non-municipal boards of health used 30 November and thereafter 30 June. For the period 1915-61 the balance date is 31 October, except Road Boards which used 30 June. All instrumentalities changed to 30 June in 1962.

TABLE 1

## STATE DEBT, SURPLUS AND REVENUE, 1851-1968 (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)
1851	0	1	11	0	4	10	0	25
1852	0	2	17	1	5	14	0	37
1853	0	-1	19	1	5	12	0	37
1854	0	1	22	1	6	17	0	46
1855	1	0	20	1	7	21	0	49
1856	1	4	27	2	7	15	0	51
1857	1	-4	17	2	6	16	0	41
1858	0	6	27	2	9	15	0	53
1859	2	3	29	3	10	16	0	58
1860	2	8	33	3	17	17	0	70
1861	2	-14	32	3	17	15	0	67
1862	2	-3	32	3	15	19	0	69
1863	2	1	32	3	14	23	0	72
1864	2	1	34	4	15	19	0	72
1865	2	3	39	4	16	19	0	78
1866	0	4	45	4	19	21	0	89
1867	0	0	42	4	22	22	0	90
1868	0	9	46	4	25	25	0	99
1869	0	1	53	5	23	23	0	104
1870	0	-15	47	4	20	27	0	98
1871	0	-9	50	4	18	26	0	98
1872	35	7	60	4	18	23	0	105
1873	119	21	74	6	21	34	0	135
1874	135	5	86	8	27	27	0	148
1875	135	-11	86	8	33	31	0	158
1876	161	-17	90	9	33	30	0	162
1877	161	-18	86	10	39	30	0	165
1878	161	-35	80	10	45	28	0	163
1879	361	0	94	12	36	54	0	196
1880	361	-24	98	16	36	30	0	180

TABLE 1 CONTINUED

(YEAR)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1881	511	57	114	22	40	77	0	254
1882	511	45	129	27	66	28	0	250
1883	611	43	131	29	94	30	0	284
1884	765	-1	129	35	90	36	0	290
1885	1288	14	147	44	100	32	0	323
1886	1286	-6	177	57	104	51	0	389
1887	1281	-79	183	66	77	52	0	378
1888	1275	-28	172	64	81	40	0	357
1889	1372	-4	188	68	87	39	0	382
1890	1367	12	197	77	108	32	0	414
1891	1614	62	255	98	102	43	0	498
1892	2262	-7	296	131	79	38	0	544
1893	2280	-38	133	80	65	20	0	298
1894	3417	25	349	182	99	51	0	681
1895	3993	189	545	388	141	52	0	1126
1896	4737	35	850	657	287	65	0	1859
1897	7311	4	1176	1168	397	102	0	2843
1898	9204	-502	1087	1273	256	139	0	2755
1899	10372	-60	919	1230	213	117	0	2479
1900	11675	259	1044	1479	218	134	0	2875
1901	12709	-97	634	1506	232	147	441	2960
1902	15477	199	160	1553	216	195	1226	3350
1903	16256	108	212	1658	222	282	1256	3630
1904	16819	-148	235	1690	221	339	1065	3550
1905	17459	-130	222	1730	221	414	1028	3615
1906	19120	-73	261	1767	233	426	872	3559
1907	20484	-89	266	1675	244	437	780	3401
1908	21764	-2	277	1640	258	447	754	3377
1909	23631	-102	297	1636	281	437	619	3269
1910	24021	210	336	1785	318	515	704	3658
1911	24474	116	325	2016	393	547	570	3850
1912	27113	-134	352	2054	380	542	638	3967
1913	31638	-190	394	2422	382	794	605	4597
1914	35570	-136	386	2798	398	983	641	5205
1915	38583	-566	372	2569	396	1198	607	5141
1916	40311	-348	408	2632	382	1354	582	5357
1917	42769	-700	402	2676	330	599	570	4577
1918	44112	-705	449	2711	316	586	561	4623
1919	45487	-652	629	2385	345	1029	557	4945
1920	48618	-668	844	3200	409	842	569	5864
1921	50879	-686	955	3316	437	1516	565	6790
1922	56843	-732	881	3460	435	1576	555	6907
1923	60394	-406	988	3567	403	1695	554	7207
1924	64737	-229	1174	3890	462	1754	586	7866
1925	66550	-59	1224	4058	502	2035	562	8381



TABLE 1 CONTINUED

(YEAR)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1926	72368	-99	1418	4075	541	2185	589	8808
1927	72522	28	1211	4367	551	2494	1127	9751
1928	78953	-26	1296	4684	610	2434	783	9808
1929	72254	-276	1370	4717	515	2583	763	9948
1930	74210	-518	1453	4598	475	2451	773	9751
1931	79674	-1420	1134	4015	339	2425	773	8687
1932	95022	-1559	1007	3771	292	2191	773	8034
1933	99123	-864	1129	3768	278	2183	973	8332
1934	101126	-790	1368	3741	312	1986	1073	8481
1935	103862	-168	1902	4167	407	1650	1206	9331
1936	105580	89	2203	4391	383	1749	1308	10034
1937	107472	-372	2432	4877	385	1483	1008	10185
1938	108874	-11	2625	5113	375	1657	1049	10819
1939	110775	-220	2897	5124	316	1569	1043	10950
1940	111838	-147	3030	5100	317	1605	1068	11120
1941	113323	11	3160	5290	319	1540	1123	11432
1942	109597	2	3139	5705	309	1683	1103	11940
1943	109662	25	1165	6314	318	1906	3450	13152
1944	108691	38	942	6408	350	2062	3827	13589
1945	108098	5	942	6352	348	2347	3964	13954
1946	107930	0	1051	6230	353	1843	4930	14408
1947	111970	-47	1138	5513	525	2108	5697	14981
1948	113454	-352	1229	6187	600	2452	7243	17710
1949	116124	-817	1395	6998	552	3015	8600	20561
1950	123735	24	1691	7974	613	3766	11974	26018
1951	137493	160	2013	8963	615	3842	13541	28974
1952	152971	-592	2380	11587	650	4299	15039	33955
1953	171166	-508	2693	10759	756	5066	19451	38725
1954	186788	-103	3346	14516	964	5150	19620	43596
1955	202385	-484	3757	15892	1007	5686	19728	46070
1956	216524	-1831	4155	16744	1249	5375	22089	49612
1957	234385	-1912	4665	18278	1216	6315	23857	54331
1958	252911	-1123	5549	16977	1258	6913	26357	57054
1959	269781	-1685	5377	17737	1392	7235	28327	60068
1960	287010	-1407	5994	19004	1439	7982	29969	64387
1961	306901	-1204	6120	20154	1399	8347	33313	69333
1962	327426	-964	6568	20978	1642	8967	36771	74926
1963	350365	-753	7621	21520	1751	9701	37998	78591
1964	375929	-1397	9115	22448	1875	10930	39576	83944
1965	402270	-2348	10136	19644	2053	13888	44353	90072
1966	429552	-5	11657	22586	2299	14988	51798	103328
1967	457954	-14	14360	26134	3828	16300	53453	114073
1968	484046	415	17912	27842	5923	17290	56404	125369

TABLE 2

## STATE TOTAL EXPENDITURE, 1851-1968 (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)
1851	0	1	4	0	0	0	19	24
1852	0	1	9	0	0	0	25	35
1853	0	2	9	0	0	0	27	38
1854	0	2	7	0	0	0	36	45
1855	0	2	7	0	0	0	40	49
1856	0	2	5	0	0	0	40	47
1857	0	2	5	0	0	0	38	45
1858	0	2	5	0	0	0	40	47
1859	0	2	7	0	0	0	46	55
1860	0	4	13	0	0	0	45	62
1861	0	4	27	0	0	0	50	81
1862	0	5	16	0	0	0	51	72
1863	0	4	11	0	0	0	56	71
1864	0	4	10	0	0	0	57	71
1865	0	4	8	0	0	0	62	75
1866	0	5	12	0	0	0	68	85
1867	0	5	14	0	0	0	71	90
1868	0	6	16	0	0	0	68	90
1869	0	6	27	10	25	7	28	103
1870	0	7	27	8	33	6	26	113
1871	0	9	20	12	33	7	25	107
1872	0	8	15	14	32	6	23	98
1873	0	10	20	16	32	6	30	114
1874	0	11	16	18	38	6	54	143
1875	0	15	22	19	39	8	55	169
1876	0	16	26	21	42	9	65	179
1877	0	19	26	25	42	8	63	183
1878	10	25	30	23	39	9	62	198
1879	15	29	30	25	38	9	50	196
1880	20	36	17	26	43	10	52	204

TABLE 2 CONTINUED

(YEAR)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1881	31	32	8	25	41	9	52	197
1882	33	67	28	25	44	11	36	244
1883	36	83	44	26	51	16	40	296
1884	38	209	31	27	51	17	82	455
1885	49	217	24	29	59	21	74	473
1886	60	190	46	37	80	24	91	528
1887	66	267	68	43	93	21	101	660
1888	64	116	34	38	75	22	81	429
1889	68	137	45	35	75	21	73	454
1890	72	108	35	34	70	20	79	418
1891	77	160	41	36	74	21	105	514
1892	98	396	103	44	89	33	126	893
1893	54	281	69	29	52	20	83	607
1894	133	753	190	55	94	42	142	1408
1895	155	666	291	105	120	49	155	1542
1896	194	1107	500	160	156	67	290	2475
1897	251	2159	761	326	235	98	530	4359
1898	338	3493	867	348	262	414	531	6252
1899	427	1699	492	227	212	93	413	3563
1900	440	1853	377	219	225	69	446	3629
1901	487	2494	445	282	274	92	546	4620
1902	602	2603	439	284	232	107	458	4725
1903	693	2524	447	317	251	161	491	4884
1904	715	2303	404	342	234	187	600	4786
1905	764	1717	351	388	251	336	636	4443
1906	822	1520	228	376	229	229	620	4024
1907	865	1776	246	336	125	374	670	4391
1908	914	1641	207	356	213	237	545	4113
1909	953	1826	209	380	211	266	537	4383
1910	1006	1861	240	368	197	170	636	4477
1911	1046	2285	294	393	197	196	807	5218
1912	1101	3023	342	478	208	698	596	6445
1913	1208	4319	246	538	210	652	1037	8210
1914	1384	3744	91	571	203	1002	1228	8224
1915	1550	3451	302	581	236	1246	863	8229
1916	1668	2935	192	606	233	684	972	7290
1917	NA	NA	NA	NA	NA	NA	NA	6132
1918	NA	NA	NA	NA	NA	NA	NA	6382
1919	1977	2249	116	697	215	415	979	6647
1920	NA	NA	NA	NA	NA	NA	NA	9195
1921	2234	3514	197	862	291	1911	1052	10062
1922	2444	3566	171	935	282	1022	1674	10094
1923	2588	3655	151	954	276	2353	1025	11002
1924	2839	4076	326	971	289	2552	978	12032
1925	3103	4338	387	1008	291	2405	1007	12539

TABLE 2 CONTINUED

(YEAR)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1926	3304	4630	416	1040	314	2250	1031	12986
1927	3302	4598	516	1087	334	1952	2046	13836
1928	3188	5268	765	1115	341	1843	1994	14514
1929	3347	5404	774	1171	358	2022	1520	14596
1930	3454	5272	658	1218	376	2064	920	13962
1931	3962	4043	155	1526	363	1086	733	11866
1932	4142	3501	94	1663	291	557	613	10861
1933	4094	3327	388	1326	297	1288	524	11244
1934	4070	3819	500	1217	316	1296	615	11834
1935	4043	4627	630	1224	321	680	606	12133
1936	4030	3699	148	3078	349	330	666	12301
1937	4072	3793	187	2914	370	512	743	12589
1938	4245	4300	199	2407	386	487	966	12990
1939	4353	4247	186	2523	405	342	749	12806
1940	4490	3945	445	2643	413	345	798	13079
1941	4553	3990	225	2405	420	365	873	12830
1942	4592	4408	165	1393	428	520	1111	12618
1943	4582	4951	299	1621	438	450	1164	13504
1944	4612	5046	186	1695	449	490	1178	13657
1945	4644	5168	286	1859	455	584	1499	14496
1946	4527	5820	460	1770	488	753	1402	15220
1947	4403	6327	677	2333	557	1125	1649	17072
1948	4417	8803	974	3077	667	815	1846	20599
1949	4496	11310	1106	3782	818	1214	2232	24958
1950	4659	16086	1419	4757	941	2491	3746	34099
1951	4927	18222	1950	5927	1155	2708	4252	39141
1952	5298	27166	3208	8355	1478	3077	3723	52305
1953	5728	25767	4613	11381	1705	2837	4808	56839
1954	6488	26460	3712	11295	1854	2610	5474	57893
1955	7327	26799	3770	13276	1976	2875	5262	61285
1956	8102	26683	3844	15165	2246	3485	5232	64757
1957	8893	30139	4152	15915	2465	4217	6740	72521
1958	10066	27354	5247	17437	2627	4824	4758	72313
1959	10913	28629	5995	18626	2759	5047	5955	77924
1960	12050	29316	6447	20269	3014	4998	5952	82046
1961	12881	28552	8031	22767	3256	5764	6995	88246
1962	14246	30055	9556	24778	3269	5480	7382	94766
1963	15660	30289	10574	26269	3531	5240	7228	98791
1964	16576	31703	12336	29458	3858	6136	6824	106891
1965	17994	32182	14520	32048	4277	6234	8554	115810
1966	19619	35756	14181	35852	4691	7007	10130	127233
1967	20920	40170	13692	39902	5361	7770	11778	139595
1968	22093	45222	14580	44739	6297	8329	10287	151543

TABLE 3

## STATE DEBT, STATE AND LOCAL GOVERNMENT 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	701	35.9	11.8	6.4	108.8	42.4	9.7	9.2	224.2
1964	752	40.6	9.5	8.4	115.5	48.0	9.8	9.1	240.9
1965	805	44.8	9.2	8.8	127.5	52.2	12.3	20.4	275.2
1966	859	52.3	14.5	9.9	146.9	59.4	13.3	26.7	323.0
1967	916	63.3	20.1	13.1	153.5	61.8	14.7	16.4	342.9
1968	968	74.6	22.5	17.7	164.8	66.6	19.5	6.4	372.1
1969	1039	87.8	18.8	24.4	180.4	65.2	21.3	6.4	404.4
1970	1096	103.0	23.4	31.9	203.5	65.9	23.1	27.7	478.4
1971	1168	104.6	24.6	41.7	256.4	53.5	26.6	37.7	545.1
1972	1310	138.3	31.1	44.6	278.7	55.0	83.0	47.3	677.9
1973	1434	160.0	23.4	53.0	323.5	61.1	37.7	38.5	697.1
1974	1068	195.5	21.0	63.6	394.4	60.1	40.4	35.9	811.0
1975	1122	255.5	23.2	72.4	552.4	113.3	43.2	81.5	1141.4
1976	1090	324.8	45.2	71.2	771.8	116.4	59.1	-27.5	1361.0
1977	1161	372.8	20.8	89.5	844.8	116.6	68.5	77.9	1590.9
1978	1237	425.9	21.0	119.0	974.2	127.3	90.0	67.2	1824.6
1979	1307	468.6	24.5	124.7	1053.5	112.4	109.1	113.1	2005.9
1980	1361	522.7	14.9	137.1	1165.1	77.9	139.4	143.0	2200.1
1981	1424	596.8	38.7	161.3	1303.7	82.7	182.4	75.0	2440.5
1982	1486	699.4	62.3	199.8	1426.0	71.4	265.9	16.4	2741.2

TABLE 4

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

(YEAR)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
(26) Final consumption									
(27) New assets									
(28) Existing assets and stocks									
(29) Interest									
(30) Personal benefits									
(31) Subsidies									
(32) Grants									
(33) Advances									
(34) Total outlays									
1963	78.2	101.6	0.5	31.2	1.3	0.9	0.4	10.1	224.2
1964	84.2	106.6	5.0	33.9	2.3	3.9	0.1	5.0	240.9
1965	92.7	131.8	1.1	37.3	2.5	4.1	0.5	5.2	275.2
1966	104.5	150.6	6.2	41.6	4.2	6.3	2.0	7.8	323.0
1967	115.7	159.8	2.7	45.7	4.7	6.2	1.9	6.2	342.9
1968	131.9	169.5	5.1	50.3	4.6	3.6	1.8	5.3	372.1
1969	148.1	181.5	3.4	55.2	5.8	1.6	1.8	7.1	404.4
1970	175.2	216.8	5.1	61.1	6.7	1.7	2.8	9.3	478.4
1971	212.7	242.0	5.8	66.1	8.2	1.1	1.2	8.1	545.1
1972	263.1	246.2	63.7	76.6	11.3	2.3	0.7	14.0	677.9
1973	300.8	271.7	6.0	82.9	17.9	1.7	0.9	15.4	697.1
1974	380.1	307.6	3.8	92.5	16.3	1.6	1.3	7.9	811.0
1975	559.4	400.9	30.7	98.7	18.2	5.5	3.2	24.7	1141.1
1976	731.1	465.1	4.3	115.6	18.5	5.2	3.4	17.8	1361.0
1977	884.1	527.5	-3.5	136.8	20.7	5.8	2.3	17.2	1590.9
1978	1014.9	592.5	-1.6	163.4	26.5	6.8	3.3	18.8	1824.6
1979	1127.0	657.1	-10.4	182.1	23.5	7.8	3.3	15.5	2005.9
1980	1281.6	671.6	13.1	195.2	26.9	9.1	3.1	-0.4	2200.1
1981	1471.2	716.7	-13.8	230.8	19.1	10.9	3.1	2.4	2440.5
1982	1627.7	799.5	16.0	263.7	18.0	11.5	5.9	-1.3	2741.2

TABLE 5

## LOCAL GOVERNMENT FINANCES, 1872-1914 (Pounds thousand)

(35) Rates  
 (36) Grants  
 (37) Business revenue  
 (38) Other revenue  
 (39) Total revenue  
 (40) Works and services  
 (41) Business expenditure  
 (42) Other expenditure  
 (43) Total expenditure

(YEAR)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
1872	NA	NA	0	0	1	NA	0	NA	1
1873	NA	NA	0	0	2	NA	0	NA	2
1874	NA	NA	0	0	2	NA	0	NA	2
1875	NA	NA	0	0	2	NA	0	NA	2
1876	NA	NA	0	0	1	NA	0	NA	1
1877	NA	NA	0	0	2	NA	0	NA	2
1878	1	NA	0	1	6	1	0	NA	5
1879	1	NA	0	1	6	1	0	1	5
1880	3	1	0	1	6	3	0	2	4
1881	4	1	0	8	13	8	0	2	10
1882	4	0	0	3	8	6	0	3	9
1883	5	1	0	5	11	7	0	5	12
1884	5	1	0	5	11	5	0	4	9
1885	7	1	0	14	22	8	0	5	13
1886	7	1	0	10	18	6	0	15	21
1887	9	2	0	18	29	18	0	8	26
1888	10	1	0	13	24	14	0	9	23
1889	12	1	0	21	34	13	0	19	32
1890	13	2	0	5	20	14	0	12	26
1891	15	1	0	8	24	11	0	13	23
1892	19	6	0	4	30	17	0	14	30
1893	18	7	0	20	45	20	0	15	35
1894	20	7	0	5	32	18	0	15	33
1895	29	21	0	28	79	40	0	35	75

TABLE 5 CONTINUED

(YEAR)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
1896	38	81	0	66	186	80	0	91	171
1897	69	163	0	137	369	184	0	160	344
1898	85	145	0	106	336	208	0	157	365
1899	99	83	0	151	333	189	0	143	332
1900	105	113	0	108	326	162	0	151	313
1901	102	104	0	112	318	157	0	154	311
1902	123	153	0	150	426	195	0	218	413
1903	127	83	0	147	357	142	0	224	366
1904	163	234	0	265	663	289	0	296	584
1905	180	177	0	223	580	282	0	322	605
1906	203	183	0	277	662	268	0	356	624
1907	205	147	1	214	567	231	1	399	631
1908	216	126	1	252	595	198	1	424	623
1909	224	90	24	290	628	171	19	419	609
1910	232	75	27	323	656	175	47	456	678
1911	243	129	27	356	755	184	29	511	724
1912	266	91	31	962	1350	217	25	1039	1280
1913	290	80	34	470	874	295	24	584	904
1914	301	77	35	617	1030	363	31	609	1003



TABLE 6

## LOCAL GOVERNMENT FINANCES, 1915-67 (Pounds thousand)

- (44) General rates  
 (45) Other rates  
 (46) Businesses  
 (47) Government grants  
 (48) Other revenue  
 (49) Total revenue  
 (50) Works and services  
 (51) Debt charges  
 (52) Businesses  
 (53) Other expenditure  
 (54) Total expenditure

(YEAR)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
1915	197	62	..	38	514	811	606	134	..	156	896
1916	NA	NA	..	NA	NA	NA	NA	NA	..	NA	NA
1917	NA	NA	..	NA	NA	NA	NA	NA	..	NA	NA
1918	214	111	..	34	384	743	463	144	..	138	745
1919	NA	NA	..	NA	NA	NA	NA	NA	..	NA	NA
1920	242	183	..	54	442	921	536	161	..	212	909
1921	309	91	..	40	617	1057	669	172	..	194	1035
1922	332	96	..	36	659	1123	757	192	..	205	1154
1923	368	104	..	58	713	1243	806	210	..	195	1212
1924	387	114	..	79	885	1465	1021	216	..	236	1473
1925	406	125	..	67	1046	1644	1099	248	..	215	1562
1926	415	46	..	98	1051	1610	1136	263	..	261	1660
1927	442	154	..	85	1200	1881	1348	271	..	244	1863
1928	458	175	..	143	1354	2130	1416	290	..	414	2120
1929	491	184	..	190	1761	2626	1604	333	..	492	2428
1930	452	205	..	216	1629	2502	1657	368	..	503	2528
1931	339	209	..	271	1165	1984	744	365	..	868	1977
1932	311	201	..	163	1136	1811	610	355	..	808	1772
1933	NA	NA	..	NA	NA	NA	NA	NA	..	NA	NA
1934	368	210	..	56	1314	1948	630	353	..	970	1953
1935	324	273	..	46	1440	2083	616	361	..	1042	2019
1936	620	187	783	70	406	2066	1008	233	730	191	2162
1937	659	195	821	95	424	2194	1107	241	806	202	2356
1938	693	174	903	130	448	2348	1125	239	924	213	2502
1939	695	189	924	81	521	2409	1158	370	887	202	2617
1940	707	176	937	172	532	2524	1185	379	851	205	2620

TABLE 6 CONTINUED

(YEAR)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
1941	NA	NA	NA	NA	NA	2356	NA	NA	898	NA	2341
1942	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1943	NA	NA	NA	NA	NA	2389	NA	NA	973	NA	2212
1944	715	104	1071	21	568	2479	301	317	982	745	2344
1945	NA	NA	NA	NA	NA	2506	NA	NA	1077	NA	2424
1946	739	243	1237	29	451	2700	1168	256	1122	253	2799
1947	833	295	1360	64	551	3103	1467	238	1317	310	3333
1948	919	364	1470	163	644	3561	1824	253	1453	360	3891
1949	1028	491	714	214	723	3171	2127	257	753	434	3571
1950	1123	654	504	310	791	3382	2587	264	574	490	3915
1951	1326	750	533	615	909	4133	3164	304	614	579	4661
1952	1628	925	421	680	940	4594	3903	355	468	739	5465
1953	1951	1150	447	858	1051	5457	4351	409	479	781	6021
1954	2211	1218	500	1704	235	5867	4595	494	561	902	6551
1955	2417	1346	550	1942	231	6486	5540	614	596	958	7708
1956	2704	1466	611	2158	248	7187	6508	751	631	1076	8966
1957	3209	1562	626	2395	256	8048	6573	884	627	1155	9239
1958	3401	1586	678	2717	286	8668	7117	1043	804	1230	10194
1959	3692	1906	749	2660	308	9315	7999	1203	821	1304	11327
1960	3950	2100	811	3124	348	10333	8239	1487	883	1537	12146
1961	4436	2088	853	2266	1717	11360	9593	1696	914	1657	13860
1962	4184	2056	767	2641	1655	11304	10069	1699	779	1446	13993
1963	5283	2866	929	2645	1884	13607	12301	2182	1079	1583	17145
1964	5700	3339	1070	2982	2088	15180	13058	2452	1092	1808	18408
1965	6219	4369	1082	4687	2282	18638	14384	2714	1340	1900	20337
1966	6954	3805	1293	3774	2729	18554	16434	3066	1466	2087	23052
1967	9890	5143	1509	4200	765	21506	18695	3446	1708	2257	26105

TABLE 7

## STATE TAXATION COLLECTIONS, 1870-1929 (Pounds thousand)

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

(YEAR)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
1870	43	0	0	0	0	0	0	3	1	47
1871	46	0	0	0	0	0	0	3	1	50
1872	56	0	0	0	0	0	0	3	1	60
1873	68	0	0	0	0	0	0	5	1	74
1874	82	0	0	0	0	0	0	3	1	86
1875	81	0	0	0	0	0	0	4	1	86
1876	85	0	0	0	0	0	0	4	1	90
1877	81	0	0	0	0	0	0	4	1	86
1878	76	0	0	0	0	0	0	3	1	80
1879	88	0	0	0	0	0	0	5	1	94
1880	95	0	0	0	0	0	0	2	2	99
1881	107	0	1	0	1	0	0	4	1	114
1882	119	0	0	0	5	0	0	4	1	129
1883	121	0	0	0	6	0	0	4	1	132
1884	118	0	0	0	5	0	NA	5	1	129
1885	133	0	0	0	7	0	NA	5	2	147
1886	162	0	0	0	8	0	NA	6	1	177
1887	168	0	0	0	7	0	NA	7	1	183
1888	156	0	0	0	8	0	NA	7	0	171
1889	170	0	0	0	9	0	NA	8	0	187
1890	180	0	0	0	8	0	NA	8	0	196

TABLE 7 CONTINUED

(YEAR)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
1891	235	0	0	0	11	0	NA	8	0	254
1892	274	0	0	0	12	0	NA	9	0	295
1893	119	0	0	0	12	0	NA	9	0	140
1894	327	0	0	0	11	0	NA	10	0	348
1895	509	0	0	0	23	0	NA	12	0	544
1896	775	0	0	0	59	0	NA	15	0	849
1897	1078	0	0	4	75	0	NA	23	0	1180
1898	1002	0	0	19	59	0	NA	26	0	1106
1899	857	0	0	4	35	0	NA	27	0	923
1900	925	55	0	3	37	0	NA	27	0	1047
1901	494	68	0	4	42	0	NA	30	0	638
1902	0	86	0	14	44	0	NA	30	0	174
1903	0	128	0	9	54	0	NA	31	0	222
1904	0	125	0	22	56	0	NA	33	0	236
1905	0	124	0	11	55	0	NA	32	0	222
1906	0	137	0	16	59	6	NA	43	0	261
1907	0	117	0	34	64	8	NA	44	0	267
1908	0	114	11	42	60	8	NA	43	0	278
1909	0	134	33	20	58	7	NA	44	0	296
1910	0	132	34	57	63	7	NA	43	0	336
1911	0	134	38	23	79	8	NA	43	0	325
1912	0	154	45	22	75	9	NA	47	0	352
1913	0	171	47	48	71	11	NA	46	0	394
1914	0	175	46	31	77	12	NA	46	0	387
1915	0	175	36	40	64	12	NA	44	0	371
1916	0	196	48	44	65	12	NA	43	0	408
1917	0	197	42	41	67	15	NA	41	0	403
1918	0	208	63	39	81	19	NA	40	0	450
1919	0	360	34	40	112	42	NA	40	0	628
1920	0	416	46	122	174	46	NA	40	0	844
1921	0	579	58	42	177	57	NA	41	0	955
1922	0	498	43	77	165	58	NA	41	0	881
1923	0	579	80	46	173	54	NA	55	0	988
1924	0	719	71	67	194	54	NA	69	0	1174
1925	0	716	114	68	204	53	63	6	0	1224
1926	0	832	114	85	231	53	64	5	0	1418
1927	0	620	147	66	253	55	66	5	0	1211
1928	0	649	163	81	271	59	67	7	0	1296
1929	0	645	196	82	298	58	83	7	0	1370

TABLE 8

## STATE TAXATION COLLECTIONS, 1930-68 (Pounds thousand)

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

(YEAR)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
1930	751	219	76	256	314	70	76	83	1845
1931	563	169	72	171	286	117	56	91	1525
1932	572	132	63	189	279	124	54	27	1440
1933	687	131	92	182	275	122	58	26	1573
1934	929	119	70	210	293	132	58	25	1836
1935	1420	122	74	252	319	147	65	37	2436
1936	1668	118	113	252	342	161	75	34	2763
1937	1916	117	93	264	410	168	75	42	3085
1938	2085	124	102	281	429	167	76	44	3308
1939	2359	115	124	275	453	172	77	44	3619
1940	2524	99	122	251	451	161	83	39	3730
1941	2628	121	165	236	457	155	88	44	3894
1942	2625	136	180	219	374	157	78	49	3818
1943	443	132	179	195	357	109	78	49	1542
1944	140	122	233	205	381	133	79	36	1329
1945	58	118	275	229	359	145	86	42	1312
1946	50	111	262	293	393	207	90	46	1452
1947	33	112	261	388	429	184	117	49	1573
1948	14	111	308	433	691	200	118	58	1933
1949	13	132	359	501	690	210	130	64	2099
1950	22	158	405	673	828	216	150	66	2518
1951	7	180	460	889	956	244	171	69	2976
1952	10	208	683	916	1069	282	215	72	3455
1953	3	269	843	945	1197	322	236	97	3912
1954	7	297	877	1197	1338	586	268	112	4682
1955	1	391	1062	1250	1458	631	287	130	5210
1956	1	529	1107	1195	1516	878	301	143	5670
1957	1	1108	1011	1250	1811	867	367	78	6493
1958	2	1522	1090	1416	2225	1004	423	79	7761
1959	0	1238	1091	1481	2325	918	446	156	7655
1960	0	1299	1304	1788	2694	1061	456	412	9014
1961	0	1094	1421	1958	3065	1054	503	423	9518
1962	0	1272	1531	2121	3271	1001	529	475	10200
1963	0	1276	1544	2673	3681	1076	691	557	11498
1964	0	1350	1545	3562	4203	1159	906	632	13357
1965	0	1446	1515	3839	4910	1348	964	776	14798
1966	0	1699	1973	4361	6178	1447	1006	824	17488
1967	0	1757	2382	5930	8306	1577	1161	881	22000

TABLE 9

## STATE TAXATION, 1963-82 (\$ million)

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

(YEAR)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
1963	3.1	3.10	5.4	4.6	3.4	1.4	0.0	0.7	21.70	1.0
1964	3.3	3.10	6.9	5.7	3.6	1.8	0.0	0.8	25.20	1.2
1965	3.7	3.00	7.8	6.6	3.9	1.9	0.0	1.0	27.90	1.1
1966	4.3	3.90	8.8	8.5	4.1	2.0	0.0	1.1	32.70	1.3
1967	4.6	4.80	11.8	12.1	4.6	2.3	0.0	1.2	41.40	1.9
1968	6.5	5.20	16.8	13.4	4.7	2.6	0.0	1.0	50.20	2.2
1969	7.2	6.30	21.3	15.0	5.5	2.8	0.0	1.5	59.60	2.6
1970	9.2	9.40	23.9	21.9	6.3	3.3	0.0	1.8	75.80	3.0
1971	8.6	8.30	20.8	23.8	6.5	3.8	0.0	2.2	74.00	3.4
1972	10.9	7.60	18.9	26.0	7.6	4.4	23.8	2.7	101.90	4.3
1973	11.9	7.50	23.6	26.9	8.6	5.0	32.5	3.4	119.40	5.0
1974	11.6	10.10	28.0	29.6	10.6	5.9	49.0	4.5	149.30	5.7
1975	12.0	10.00	26.7	41.1	13.4	6.9	75.0	10.9	196.00	7.6
1976	13.8	11.70	39.9	50.4	16.7	9.0	91.9	17.2	250.60	10.3
1977	14.1	12.80	49.1	54.6	18.2	11.2	106.2	23.5	289.70	10.4
1978	17.5	14.80	55.1	65.3	20.0	12.9	119.2	27.0	331.80	11.4
1979	21.1	15.12	59.9	72.6	21.3	14.4	126.9	30.6	361.92	13.8
1980	27.2	13.00	71.1	64.1	23.9	16.3	137.0	50.7	403.30	16.7
1981	30.4	5.20	93.4	67.1	27.0	18.0	161.6	59.5	462.20	18.9
1982	34.9	1.30	104.7	85.0	31.2	19.4	190.3	56.2	523.00	22.9

AUSTRALIAN NATIONAL UNIVERSITY  
SOURCE PAPERS IN ECONOMIC HISTORY

Copies of the Source Papers can be obtained, free of charge, from SP Distributions, Department of Economic History, RSSS, 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) 206pp.

1985

- No. 5 A.M. Siriwardana, An Input Output Table for the Colony of Victoria in 1880. (September 1985) 30pp.
- \* No. 6 N.G. Butlin, Australian National Accounts 1788-1983. (November 1985) 76pp.
- \* No. 7 Glenn Withers, A. Endres and L. Perry, Australian Historical Statistics: Labour Statistics. (December 1985) 205pp.
- No. 8 Alan Barnard, Preliminary Statistics of N.S.W. Government Finances, 1850-1982. (December 1985) 30pp.
- No. 9 Alan Barnard, State and Local Government Finances in Queensland 1859-1982. (December 1985) 27pp.
- No. 10 Alan Barnard, The South Australian Budgetary Record 1850-1982, Preliminary Figures. (December 1985) 29pp.

1986

- No. 11 David Pope, Australian Money and Banking Statistics. (March 1986) 93pp.
- No. 12 N.G. Butlin, J. Ginswick, and P. Statham, Colonial Statistics Before 1850. (June 1986) 103pp.
- No. 13 Alan Barnard, Some Government Financial Data, 1850 to 1982. (August 1986) 47pp.
- No. 14 Alan Barnard, Tasmanian Government Finances, 1853-1982: A Statistical Survey. (December 1986) 29pp.
- No. 15 Alan Barnard, Victoria's Fisc, State and Local: Preliminary Statistics, 1851-1982. (December 1986) 29pp.
- No. 16 Alan Barnard, Finances of Western Australian Governments, 1851-1982. (December 1986) 28pp.



# FINANCES OF WESTERN AUSTRALIAN GOVERNMENTS, 1851-1982

Source Paper in Economic History, No. 16

## CORRIGENDA

P.5 Col. 4 Businesses needs amendment by omitting in the fourth and fifth lines 'and its subsequent category 'Other business undertakings'' and in the sixth line the words 'and uncertainty about the meaning of the latter'.

P. 6 Col 10 Businesses needs to be amplified by the following:

'For a number of years between about 1925 and 1935 the *Finance Bulletin* category 'Other public works' comprised exclusively expenditure on other public enterprises. The practice was not, however, completely consistent. For the whole period 1907-35, therefore, this category is included in col (15). There is therefore a break in the content here, in 1936, that occurs in a substantial way among the other states only in Victoria.'

P. 6 Col 11 Other public works should have added to it:

'Loan expenditure on unemployment relief works, despite its including sums that should - were it readily possible - properly be allocated to col (10), is included here.'

P. 6 Col 12 Social should be amended by the omission in line 6 of the phrase 'and on unemployment only since 1933' and by the addition of the sentence 'Loan expenditure on housing excludes that made under the Commonwealth States Housing Agreements.'

## TABLE 2 STATE TOTAL EXPENDITURE, 1851-1968

The following needs for correction also exist in figures to be published in W. Vamplew (ed), *Australians: Historical Statistics*, (Fairfax, Syme & Weldon Associates, forthcoming).

Arithmetic errors necessitate the following corrections:

1870	col (15)	32		
1875	col (15)	66		
1892	col (15)	130		
1893	col (10)	288	col (11)	80
1937	col (15)	741		
1968	col (15)	10283		

Changing the location of *Finance Bulletin's* 'Other public works' from col (10) to col (15) and moving loan expenditure on unemployment relief works from col (12) to col (11) gives the following correct figures:

(YEAR)	(10)	(11)	(12)	(15)
1907	1583			863
1908	1476			710
1909	1692			671
1910	1741			756
1911	2129			963
1912	2823			796
1913	4064			1292
1914	3449			1523
1915	2759			1555
1916	2450			1457
1917	NA			NA
1918	NA			NA
1919	2116			1112
1920	NA			NA
1921	3307			1259
1922	3472			1768
1923	3487			1193
1924	3873			1181
1925	4106			1239
1926	4392			1269
1927	4338			2306
1928	4998			2264

(YEAR)	(10)	(11)	(12)	(15)
1929	5115			1809
1930	4963			1229
1931	3759			1017
1932	3203			911
1933	3013			838
1934	3486			948
1935	4253			980
1936		2005	1221	
1937		1742	1359	
1938		1247	1359	
1939		1323	1386	
1940		1651	1437	
1941		1205	1425	
1942		165	1393	
1943		299	1621	
1944		186	1695	
1945		286	1859	
1946		460	1770	
1947		677	2333	
1948		974	3077	
1949		1106	3782	
1950		1419	4757	
1951		1950	5927	
1952		3208	8355	
1953		4613	11381	
1954		3712	11295	
1955		3770	13276	
1956		3844	15165	
1957		4152	15915	
1958		5247	17437	
1959		5995	18626	
1960		6447	20269	
1961		8031	22767	
1962		9556	24778	
1963		10574	26269	
1964		12336	29458	
1965		14520	32048	

(YEAR)	(10)	(11)	(12)	(15)
1966		14181	35852	
1967		13692	39902	
1968		14580	44739	

TABLE 7 STATE TAXATION COLLECTIONS, 1870-1929

Transcription errors require the following corrections for 1926:

	(57)	(60)
1926	146	55