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VICTORIA'S FISC, STATE AND LOCAL: PRELIMINARY STATISTICS, 1851-1982

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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 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 COLLECTIONS

From its 1875 issue, Statistical Register of the Colony of Victoria carried longish-term tables (eventually with eleven years' coverage) of current revenue and expenditure. Both were classified in some detail: by the 1880s, 24 categories of revenue and 27 of expenditure. Victorian Year Book, first published in 1873, repeated the Statistical Register material for many years - indeed ran it in fifteen-year runs for a time. Since the 1890s, and more importantly after the Statistical Register ceased publication in this century, coverage has been restricted to five-year runs. Revenue and expenditure reports in the Year Book from the early years of the century until 1958 explicitly differ from those given in Treasurers' Finance statements by the inclusion of non-budget items, listed below at p.5. While not therefore complying with the general rubric stated in the preceding section, this was certainly a practice of consistency - though inconsistent with the practice of other States. From 1907 until 1936 the Commonwealth Statistician, whose publications form our source over that period, accepted this eccentricity.

Figures for loan expenditure appear in eleven-year runs in *Statistical Register*, with 1875 the earliest year reported. The concepts on which these series are constructed change over time. The statistics are said, in the late 1870s, to include recoupable expenditure made from CRF and to relate to the actual year of expenditure; in the 1880s, the fact that they differ from figures given in Treasurers' *Finance* statements is attributed to their derivation from departmental, rather than treasury sources. The figures themselves also change from time to time in consequence of revised approaches. Dissatisfaction with these series is

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This paper adds to the series presenting for each Australian state long-run statistics of central and local government finances. 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.

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. For Victoria, it is profitable to use eleven-year tables of nineteenth century revenue and expenditure published in the *Statistical Register* and running from 1874 and a much longer dissection of loan expenditure first appearing in *Statistical Register* for 1901. In the twentieth century the periods covered in State publications have become much shorter.

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 1857 to 1967 respectively, of the aggregated finance of all state and local authorities for 1963-82, and of total central government taxation collections for 1851 to 1968 and 1963 to 1982. Some of them significantly amend figures that will appear in W. Vamplew (ed) Australians: historical statistics (Fairfax,Syme & Weldon Associates, forthcoming).

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 (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 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

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

the only mention of loan expenditure in *Finance* occurs in the balance sheet. 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.

Public debt data are from Victorian Statistical Register for 1855-1900; from Mrs P. Brown's compilation, based on CBCS, Finance Bulletin and successor publications, and held in the Department of Economic History, RSSS, Australian National University, for 1901-75; and for 1976-82 from Budget Paper No. 8, (Commonwealth) Budget Papers, 1982-83. Breaks in the series occurs at each source change.

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 1857-1914 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 1851-73 are derived from the sources used for Tables 1 and 2; those for 1874-1916 are from Statistical Register; for 1917-29 Victorian Year Book 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

apparent in their almost complete replacement, in 1901, by the very long-run figures used as our source. Even in the twentieth century the statistics are subject to frequent revision.

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 and expenditure on education is given, for five-year periods, in *Victorian Year Book* for most of the first half of this century.

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

Sources, and consequently figures, used for 1851-55 differ from those I used in W.Vamplew (ed) Australians: historical statistics (forthcoming). For the full year 1851 it is necessary to use in conjunction the parliamentary return 'Revenue and Expenditure, Port Philip' appearing in Votes and Proceedings of the Legislative Council, 1852/53 and Parliamentary Paper (PP) C38A, V&P LA, 1856-57. (Port Philip accounts for the first half of the year were excluded from N.S.W. figures in Source Paper No. 8.) Sources for 1852, 1853 and 1854 are papers in V&P LC, respectively PPs A18/1854, A50/1854-55 and A64, 65 and 66/1855-56. For 1855, PP A76A V&P LA 1856-57 lacks coverage of Territorial Accounts prior to 23 November 1855 to obtain which it is necessary to use PP A68 V&P LC 1855-56.

Revenue and current expenditure for 1856-73 are calculated from Treasurers' *Finance* statements (variously named) and for 1874-1906 are the latest figures given in the eleven-year tables in the Victorian *Statistical Register*, adjusted on the basis of *Finance*; loan expenditure is taken from *Statistical Register* 1901 and 1906. Note that from 1856 to 1870

Auditor-General and Treasurer and in the CBCS, Finance Bulletin, predecessor of State, Territory and Local Government Authorities' Finance and Government Securities.

Less aggregated data for Victoria, as well as for other governments covered in this series, are held in the computerised data bank in the Department of Economic History, RSSS. 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

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. The accounts have been adjusted over the period 1851-73 to accomplish that. From 1874 Treasurers include in their expenditure 'Advances unadjusted and Accounts unpaid on 30th June' and, by the 1880s, a normally very small 'Amount unpaid on 31st August'. In other words, from 1874 until 1905 the accounts were effectively closed two months after the official closing date of 30 June. From 1906 to 1925 sums unpaid at the end of July were similarly specified.

The relevant source, CBCS Finance Bulletin, lacks detail for 1917, 1918 and 1920. Revenue figures have been added from Finance statements; difficulties in replicating from that source the expenditure figures for adjacent years given in Finance Bulletin mean, however, that only total expenditure has been added (from the Finance Bulletin's long-run table).

Though nominally restricted to transactions on CRF and Loan Fund, these tables incorporate the Territorial Accounts and Gold Fund (all net of inter-account transfers) in the 1850s. They also include the Mallee Land Account 1896-1928, the Licencing Act Compensation Fund 1914-16, Country Roads Board Fund, Licensing Fund, Assurance Fund and Police Superannuation Fund, all 1914-36, Metropolitan Roads Board and Cattle Compensation Funds 1926-36, Swine Compensation Fund 1928-36 and Milk Board Fund 1935-36. Expenditure from Surplus Revenue Fund appropriated for 'Revenue Services' and to Railway Reserve Account is also included. Transactions on the Passenger Rate and Chinese Rate Funds are excluded until their incorporation into CRF in 1856.

Revenue components and totals, 1851-57, incorporate amendments to those to be published in W. Vamplew (ed) *Australians: historical statistics*.

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 and those liquor taxes credited to both Licencing Funds and either transferred to CRF or added to the CRF total by the Statistician 1913-36. From 1914 to 1926 they exclude, and from 1927 to 1936 include, motor taxes (net of collection charges) credited to the Country Roads Board. In the earlier period they are shown as fees and fines and appear in Col. 6.

Col. 4 Businesses comprise the earnings of postal and telegraph services (to 1901), railways (excluding CRF transfers to the Department as subsidies for various reasons from 1919). water supply systems controlled by the State and, from 1937, electricity supply. Also included from 1925 are interest received from water trusts and corporations (on account of waterworks); from 1928, recoups of sinking fund contributions paid on their behalf from CRF; and, from 1929, interest received from sewerage authorities. From 1940, interest and sinking fund payments recoups received from the state's own water supply system are also included. Omitted from this classification 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 the Victorian businesses so excluded are electricity supply to 1935, the State Coal Mine when not operated by the railways, brickworks, Maffra Beet Sugar Works, Newport seasoning works, Victoria Cool Stores and Alfred gaving dock and slip. From 1931 to 1953 railway revenue includes contributions to CRF made by the Melbourne & Metropolitan Tramways Board (for other years, these are in Col. 6).

Col. 5 Land is receipts from land sales and leases (including the interest component on credit sales), with which are included similar receipts of the Mallee Land Account, timber leases and forestry royalties fees and fines and, until 1935, mining licences and royalties. Revenue from gold escort fees and charges for Treasury custody of gold are included in Col. 6. Receipts from land auction sales credited to the Developmental Railways Account 1913-39 are omitted both here and from total revenue.

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 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 and the Funds specified at the head of these definitions. From 1852 it is net of refunds of revenue. Note that while transfers from Trust Funds are included, the balance of the Land Fund transferred to CRF in 1855 is excluded.

TABLE 2 State total expenditure

In this Table, CRF (as defined in Table 1) and loan expenditures are aggregated, net of interaccount transfers. There is a break in the series between 1906 and 1907.

See general note to Table 1 regarding 1917, 1918 and 1920.

Figures given here for 1851-60, 1875-86, 1889, 1901 and 1904-06 are amendments of those to appear in W. Vamplew (ed) Australians: historical statistics.

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

Col. 10 Businesses have, with the exception that CRF expenditure on electricity supply is not available, the same coverage as col. 4 and comprise costs met from CRF and from loans.

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, with exceptions noted below, 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. Note that loan expenditure on schools only is captured 1906-33 and on unemployment relief works only thereafter. All others are described as 'other public buildings' and included in 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 on law is available only to 1906. Thereafter included in Col. 11.

Col. 14 Primary is expenditure on land administration, stock and agriculture, forestry, water and soil conservation, closer settlement and assistance to primary industries. It also,

wrongly, includes loan expenditure on mining and mining assistance, 1907-68. This error exists in preceding Source Papers and in the figures in W.Vamplew (ed), Australians: historical statistics.

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

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 1852. It includes expenditure from Surplus Revenue Fund but excludes payments made to that Fund from CRF.

TABLE 3 State debt and state and local receipts 1963-82

For the amalgamated state and local finance series, 1963-1982, 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, 1857-1967

The coverage here is of cities, towns, boroughs, road districts, and shires, the Melbourne and Metropolitan Board of Works, Geelong Waterworks and Sewerage Trust, waterworks and irrigation trusts, Melbourne and Geelong Harbour Trusts and metropolitan and country fire brigades.

Revenue is only partly categorised in the source before 1865, expenditure not at all before 1868.

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

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 and whether the coverage was extended in 1936. 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, Table 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.

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. Details are not available 1945-50 inclusive, being included in Col. 48.

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 expenditure by businesses.

Col. 54 Total expenditure

TABLE 7 Taxation collections 1851-1929

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 other funds, especially the Country Roads Board and Licencing Fund.

Col. 55 Customs includes excise duties and gold export duty.

Col. 56 Income tax

Col. 57 Land tax

Col. 58 Probate and succession duties

Col. 59 Other stamp duty.

Col. 60 Motor taxes includes driving licences, registration fees and allied collections.

Col. 61 Gambling taxes include racing clubs percentages, bookmakers' licences, betting tickets duty and entertainment tax.

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

Col. 63 Licences to undertake various other forms of business.

Col. 64 Other includes auction duty and bank notes duty.

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.

Col. 67 Land tax

Col. 68 Probate

Col. 69 Other stamp duties not elsewhere included.

Col. 70 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.

Col. 71 Gambling taxes include entertainment tax, racing taxes of various sorts and lottery taxes.

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 authority 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 includes Metropolitan Improvement Rates.

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

Col. 77 Other stamp duties not elsewhere included.

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 includes totalizator, stamp duties on betting, race club licences, lottery duty, football pools and bingo surcharge.

Col. 80 Liquor encompasses liquor licences, permits and fees.

Col. 81 Payroll tax

Col. 82 Other includes fire brigade contributions from insurance companies, business franchise fees relating to petrol gas and tobacco and levies on public corporations.

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 1851 to 1870, the financial year used in tables relating to state finances ended on 31 December. It then changed to 30 June, so that 1871 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 for 1857-1914 combine a variety of different closing dates: Melbourne and Geelong closed their books on 31 August (with Melbourne changing to 31 December in 1903), other municipalities and shires on 30 September, all water and sewerage works on 30 June and harbour trusts on 31 December. From 1915 figures shown are years ending 30 September - except that over 1915-38 Melbourne uses 31 December and Geelong 31 August and those two cities have 'years' of abnormal length in 1939 when they too change to a 30 September year.

TABLE 1

STATE GOVERNMENT DEBT, SURPLUS AND REVENUE 1851-1968, POUNDS THOUSAND

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

• •								
(YEAR)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			100	9	242	18	0	394
1851	0	-13	123	12	1185	90	0	1634
1852	0	686	347	26	2261	183	0	3248
1853	0	-31	778	20 67	1761	246	0	3073
1854	0	-961	999	83	973	164	0	2595
1855	480	583	1375	65 66	982	118	0	2987
1856	648	217	1821	86	1229	278	0	3247
1857	829	320	1654		1022	203	0	3047
1858	808	66	1719	103	1153	211	0	3234
1859	2090	-188	1682	189	997	217	0	3019
1860	5118	-275	1579	228	991 971	223	0	3020
1861	6345	5	1477	348	1242	143	0	3197
1862	7993	453	1350	462	844	160	0	2858
1863	8238	62	1258	596	832	181	0	2896
1864	8444	-163	1218	665	832 796	272	Ő	3171
1865	8622	181	1308	795	790 885	257	ő	2967
1866	8845	-272	1015	810		236	0	3175
1867	9481	212	1389	736	814	250 264	0	3195
1868	9418	-84	1261	806	864	325	0	3418
1869	10386	278	1415	835	843	293	0	3245
1870	11925	-385	1291	798	863	183	Ő	1680
1871	11995	-96	675	396	426	372	ő	3797
1872	11985	327	1543	891	991	361	0	3775
1873	12446	-708	1664	978	772	402	0	4065
1874	13991	-112	1769	1141	753	402	0	4170
1875	13995	-127	1603	1208	940	422	Ő	4325
1876	17011	-84	1651	1285	967	422 477	0	4514
1877	17019	178	1641	1404	992	334	0	4485
1878	17022	-51	1662	1546	943	286	0	4516
1879	20051	-275	1683	1582	965		0	4598
1880	22061	-205	1648	1836	842	272 350	0	5114
1881	22427	14	1959	1970	835		0	5590
1882	22103	444	2264	2141	824	361	0	5602
1883	24308	-42	2278	2293	680	351 381	0	5935
1884	27527	282	2261	2574	719	403	0	6290
1885	28629	168	2485	2735	667	403	U	(Jan 2)

TABLE 1 CONTINUED

(YEAR)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1886	30114	-98	2566	2866	564	420	0	6416
1887	33127	173	2667	3050	587	430	0	6734
1888	34627	321	2996	3430	654	528	0	7608
1889	37367	756	3649	3870	616	541	0	8676
1890	41443	-1127	3555	3883	580	501	0	8519
1891	43639	-785	3188	4042	613	501	0	8344
1892	46774	-754	3091	3633	520	485	0	7729
1893	46064	-1031	2484	3493	483	499	0	6959
1894	46804	-593	2454	3280	501	482	0	6717
1895	46829	-45	2669	3126	474	446	0	6715
1896	46854	-81	2644	2945	410	460	0	6459
1897	46929	61	2596	3155	428	466	0	6645
1898 1899	47058	206	2859	3165	396	478	0	6898
1900	48354 48775	356 167	3032	3438	409	510	0	7389
1901	68404	0	2925 1897	3631	388	509	1170	7453
1902	67101	-401	749	3760 3401	344	533	1178	7712
1903	67995	195	879	3075	367 357	560 539	1921	6998
1904	69850	415	938	3441	406	532	2105 2003	6955
1905	70402	215	898	3658	409	534	2003	7320 7516
1906	70959	453	991	3834	327	562	2017	7310 7811
1907	70906	667	1111	4099	322	621	2192	8346
1908	70925	452	978	3962	328	597	2449	8314
1909	72176	8	1072	4290	358	598	1930	8248
1910	72903	18	1088	4568	352	667	1922	8598
1911	75828	11	1345	5024	353	865	1618	9205
1912	78904	11	1502	5381	360	1099	1668	10010
1913	81158	29	1578	5427	383	1207	1692	10287
1914	85798	13	1599	5762	307	1329	1733	10731
1915	93476	-1178	1762	5342	284	1383	1758	10529
1916	97367	-212	2075	5957	291	1404	1743	11471
1917 1918	99273 100451	19	2203	6379	302	1148	1722	11814
1919	100451	42 21	2205 2745	7204	296	1229	1739	12673
1920	102403	114	3022	6656 8932	287	1591	1764	13044
1921	116082	112	3847	10132	380 539	1685 2658	1847	15866
1922	129068	61	3791	11070	433	2038 3144	1878 1919	19054 20358
1923	139783	24	4077	11641	420	3526	1919	20338
1924	147188	25	4476	12281	447	3857	2014	23076
1925	158734	135	4820	12989	412	4027	2056	24305
1926	170246	-290	5179	12894	431	4675	2090	25270
1927	180188	-616	6412	13913	411	4266	2127	27129
1928	196052	-163	7178	13308	400	4320	2153	27358
1929	196047	51	7154	13500	458	4941	2102	28156
1930	202597	-1173	7377	12350	383	5086	2127	27324

TABLE 1 CONTINUED

(YEAR)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1001	010156	-2454	8057	10396	279	4716	2127	25576
1931	213456 235763	-2454	7710	9900	257	4560	2127	24555
1932	237720	-841	8301	9866	360	4051	2127	24706
1933	240996	-769	8461	9477	379	4123	2127	24568
1934	241973	-151	8994	9676	368	4050	2677	25766
1935	241973	-116	9921	9935	430	4030	2267	26584
1936	246040	29	9067	11889	373	3627	2264	27221
1937	247316	31	9812	11478	435	3764	2127	27615
1938	262668	-787	10086	10998	387	3387	2127	26986
1939	276721	7	10699	11571	416	3289	2127	28103
1940	277292	143	10592	12821	534	3109	2127	29183
1941	195886	792	11201	15892	536	3357	2127	33112
1942	193880	-1246	5331	18974	724	3895	7566	36490
1943	194104	620	4100	17913	973	3741	8818	35544
1944	197193	349	4295	17403	939	3712	8923	35273
1945	197565	547 6	4669	16596	882	4114	8931	35191
1946	270758	. 5	5847	15733	825	4056	10898	37359
1947	281510	-554	6004	18309	846	4561	12009	41728
1948	299337	-1383	6870	19547	959	5166	14299	46842
1949	333031	-259	7576	22834	1004	5780	18363	55557
1950	403975	-343	9315	21573	1167	6981	24510	63546
1951	492151	-2406	12232	27872	1889	7850	31818	81661
1952	566344	-365	14364	35378	2663	9042	35548	96995
1953 1954	635707	711	17206	39595	2683	10163	37101	106748
1955	710952	1336	20861	42386	2259	11799	39484	116789
1955	777940	-3246	22904	42464	2322	12768	42694	123152
1957	849069	-4311	25433	42865	2701	13224	49031	133254
1958	922143	-3213	28387	42272	2854	13920	54903	142336
1959	997612	-2548	30332	44797	2800	15520	57799	151248
1960	1094242	313	37829	46088	3279	17219	63895	168310
1961	1170460	169	41940	50488	3263	18769	70641	185101
1962	1265099	11	43383	51903	3269	19580	78174	196309
1963	1364314	1	45386	52936	3368	21907	83478	207076
1964	1468455	-252	50757	56429	3449	22948	88602	222185
1965	1572789	0	57821	61928	3966	26809	898.10	240334
1965	1671334	-4067	61727	61913	4328	26220	100090	254277
1967	1780840	0	67463	67761	4486	30930	109157	279798
1968	1881702		74807	62933	4573	36102	122251	300664
1,00	1001102	20,						

TABLE 2

STATE GOVERNMENT EXPENDITURE, 1851-68, POUNDS THOUSAND

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

(YEAR)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1851	2	14	37	13	38	44	259	407
1852	27	. 29	156	30	186	193	327	948
1853	0	93	1362	113	152	881	698	3299
1854	1	552	1246	267	145	900	1307	4418
1855	66	222	442	99	151	625	529	2134
1856	222	450	703	183	217	750	585	3109
1857	99	641	977	241	167	688	622	3363
1858	111	778	740	279	163	758	714	3543
1859	182	1860	853	276	167	850	714	4902
1860	399	2546	683	275	147	809	643	5502
1861	380	1312	534	283	128	723	597	3957
1862	274	1637	317	265	126	640	732	3991
1863	476	1355	152	399	563	107	601	3653
1864	654	1021	211	334	575	106	688	3589
1865	604	734	237	335	571	98	618	3197
1866	583	685	236	470	623	148	656	3402
1867	627	774	208	396	550	84	716	3354
1868	663	1020	216	499	653	115	600	3767
1869	650	723	189	420	537	85	751	3355
1870	685	806	197	488	557	95	1039	3867
1871	437	540	97	224	322	39	381	2039
1872	722	1138	268	436	547	87	928	4126
1873	1152	1624	243	580	608	125	1036	5368
1874	744	1390	367	801	553	129	917	4901
1875	754	1679	313	838	585	152	873	5194
1876	772	1776	290	891	589	152	1032	5503
1877	795	1293	266	897	571	179	912	4912
1878	898	1611	215	1001	644	159	809	5338
1879	892	2277	332	902	653	161	911	6128
1880	979	2550	310	873	670	169	729	6280
1881	1087	1961	286	876	583	135	991	5920
1882	1140	2242	238	867	575	149	1000	6211
1883	1181	4216	288	914	692	155	852	8301
1884	1215	3129	292	904	727	140	846	7253
1885	1272	2999	323	979	608	156	949	7257

TABLE 2 CONTINUED

			E AND HALL	, 001.1-				
(YEAR)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		0 = 10 4	202	994	813	193	1005	8245
1886	1282	3574	383	978	810	184	991	8629
1887	1271	3946	450 451	1002	855	176	1155	9615
1888	1385	4591	451	1065	928	188	1416	11596
1889	1459	6077	463	1336	978	195	1402	13780
1890	1824	7457	587	1248	925	231	1265	11471
1891	1649	5708	445	1168	881	240	1363	9808
1892	1727	4186	380		734	244	1367	8802
1893	1836	3131	285	1068	702	182	1192	7716
1894	1928	2555	235	922	653	171	1020	6984
1895	1883	2236	174	847	597	160	926	6759
1896	1893	2166	160	857	610	120	951	6767
1897	1907	2170	135	873	610	180	973	7026
1898	1863	2381	121	898	668	185	1035	7745
1899	1913	2793	225	922	711	249	1071	8292
1900	1889	3078	278	975	722	300	1194	8644
1901	1948	2956	366	1136	497	273	1061	8310
1902	2036	2634	429	1380	497 466	157	973	7516
1903	1975	2337	381	1226	462	200	976	7352
1904	2043	2282	201	1188	462 460	218	1126	7673
1905	1998	2278	216	1236		986	1070	8291
1906	2015	. 2189	225	1258	467	581	1046	8267
1907	2091	3027	34	1211	277	501	779	8645
1908	2093	3364	37	1377	494	301 484	834	9338
1909	2044	3927	33	1524	492	552	892	9790
1910	2155	4198	83	1400	510 552	1364	1159	11851
1911	2219	4964	90	1503	562	1345	1359	12973
1912	2314	5666	90	1637	502 612	440	1966	12461
1913	2416	5285	115	1627	618	801	1402	13995
1914	2502	6680	210	1782	653	984	2615	17059
1915	2650	7640	523	1994	605	627	1773	15711
1916	2973	7132	687	1914	NA	NA	NA	14236
1917	NA	NA	NA	NA	NA	NA	NA	14563
1918	NA	NA	NA	AM	623	1532	2017	15956
1919	3388	5926	468	2002	NA	NA	NA	23353
1920	NA	NA	NA	AM	888	7433	2752	30037
1921	4390	10686	1060	2828	887	4951	2470	32102
1922	4982	14597	1063	3152	927	2987	2356	30375
1923	5777	14367	673	3288	1143	3048	2434	31459
1924	6153	14478	717	3486	1145	2357	2534	32970
1925	6469	15357	1267	3851		2066	2387	33561
1926	6968		1260	3976	1279	2473	3673	37022
1927	7517		1215	4271		2780	3983	35999
1928	7287		1061	4641 4649		1967	2960	35233
1929	7941			4649 4663			2888	
1930	8174	14012	818	4003	1570	, and C 2000 2	•	

TABLE 2 CONTINUED

(YEAR)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1021	9077	10896	414	5460	1214	2782	2234	32078
1931 1932	9157	8105	117	5324	1094	1410	1959	27166
1932	8439	7888	121	6633	1098	1690	1772	27641
1933	8415	7567	119	6524	1117	1988	1797	27528
1934	7966	7763	159	6821	1189	1718	2087	27704
1935	7969	7666	1245	8530	1120	1491	1795	29816
1930	8128	9030	275	7941	1230	1453	1753	29809
1938	8114	9168	243	8641	1274	754	1734	29929
1939	8230	9483	334	7946	1284	1076	1711	30063
1940	8460	9949	398	8639	1356	672	1765	31238
1941	8611	10838	548	7321	1394	296	1771	30779
1942	8796	13223	585	6296	1616	694	2208	33418
1943	8375	15459	338	6474	1940	860	2491	35938
1944	8401	14752	350	6327	1814	955	2453	35052
1945	8432	14272	1031	7317	1790	1702	2464	37008
1946	8403	14571	686	6195	1768	1181	2420	35224
1947	8216	15844	1379	8707	2027	3615	2658	42445
1948	8392	18702	1782	10409	2277	6342	3165	51068
1949	8696	22538	2936	11757	2722	5386	4724	58759
1950	9295	28070	5496	14841	3410	6877	5697	73686
1951	9903	40187	7509	19800	4108	8332	6074	95913
1952	11074	64035	9563	28607	5235	10744	6382	135640
1953	12298	60329	10742	29427	5736	9218	7373	135123
1954	14327	63616	14047	32984	6005	8845	8723	148547
1955	16782	60072	14284	38763	6377	9756	8199	154233
1956	19160	57077	16511	44131	7263	8985	9614	162741
1957	21080	59381	17764	49217	8475	9340	10757	176014
1958	23919	57471	19471	53923	9275	8471	11440	183970
1959	26216	59240	20682	58932	9567	8421	12229	195287
1960	29646	62814	22944	61550	10375	6153	18189	211671
1961	31993	67211	25341	67878	11362	7627	22108	233520
1962	35266	68126	27097	74255	12103	8403	21509	246759
1963	38826	70163	26389	80433	12141	8520	22944	259416
1964	41419	72637	29893	88006	13240	8642	24348	278185
1965	44529	76603	32978	96299	13942	9724	26395	300468 319696
1966	47970	77502	34032	107030	14480	10959	27725	319090
1967	51500	79391	37246	118567	15873	10957	30595	369909
1968	55387	79936	38952	132220	17164	13162	33089	シ ロブブロブ

TABLE 3

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

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

(YEAR)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
1963	2729	188.9	75.5	16.0	203.2	113.6	94.3	-4.9	686.7
1964	2937	206.7	81.6	18.6	214.0	118.8	92.0	39.5	771.2
1965	3146	234.5	96.4	21.0	226.0	132.7	86.9	54.9	852.5
1966	3343	256.2	95.3	23.8	249.4	132.4	89.3	90.0	936.4
1967	3562	287.8	101.5	25.7	275.8	139.5	105.1	81.5	1016.9
1968	3763	320.4	107.4	27.4	317.8	148.8	106.3	88.0	1116.1
1969	4009	372.0	117.2	29.6	341.6	156.6	124.0	81.3	1222.3
1970	4235	395.0	126.0	35.8	384.2	172.9	111.9	109.3	1335.0
1971	4458	421.2	122.2	54.4	536.1	132.6	134.1	72.0	1472.6
1972	4769	544.5	123.4	57.6	568.0	142.9	148.8	41.7	1627.0
1973	5097	662.3	113.7	63.4	661.6	165.2	189.9	34.9	1891.0
1974	2747	841.4	107.7	80.3	825.1	184.4	176.0	57.4	2272.4
1975	2896	1072.8	92.6	95.2	1269.6	306.7	213.4	144.7	3195.1
1976	2834	1310.6	118.4	106.8	1761.5	355.2	302.0	7.4	3961.8
1977	3032	1497.2	168.8	131.3	1888.3	327.6	376.4	188.7	4578.3
1978	3244	1649.9	203.8	160.9	2130.5	314.3	481.4	215.8	5156.6
1979	3428	1749.1	247.8	172.6	2287.3	284.3	576.5	320.8	5638.4
1980	3585	2000.1	297.2	217.4	2504.6	205.1	774.1	150.3	6148.7
1981	3758	2261.7	329.6	277.2	2790.3	219.5	787.9	339.1	7005.4
1982	1932	2661.3	402.0	313.6	3088.6	197.6	1109.3	420.5	8192.7

TABLE 4

STATE AND LOCAL AUTHORITIES OUTLAYS, 1963-82, \$ MILLION

- 26) FINAL CONSUMPTION
- (27) EXPENDITURE ON NEW FIXED ASSETS
- (28) EXISTING ASSETS PLUS INCREASE IN STOCKS
- (29) INTEREST PAID
- (30) PERSONAL BENEFITS
- (32) GRANTS FOR PRIVATE CAPITAL PURPOSES
- (33) TOTAL NET ADVANCES
- (34) TOTAL OUTLAY

				•					
(YEAR)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
1963	236.5	304.9	-1.6	123.7	2.7	0.8	0.5	18.7	686.7
1964	255.3	343.3	4.2	135.1	11.8	1.8	1.8	17.6	771.2
1965	279.4	374.7	15.6	143.2	13.2	2.0	2.7	21.4	852.5
1965	311.8	410.6	15.3	156.8	14.7	1.8	2.2	22.9	936.4
1967	341.1	452.6	15.2	167.9	16.2	2.0	2.5	19.5	1016.9
1967	383.1	480.3	15.1	182.6	18.1	4.9	3.8	28.2	1116.1
1969	432.9	523.9	16.6	198.8	21.0	4.3	4.2	20.5	1222.3
	507.0	541.1	20.8	218.2	22.0	1.9	4.2	19.9	1335.0
1970	598.4	539.3	27.1	243.7	27.3	3.3	5.2	28.3	1472.6
1971	598.9	569.1	21.2	266.5	35.1	4.8	5.6	25.8	1627.0
1972		631.4	45.7	290.9	44.5	6.2	6.1	18.1	1891.0
1973	848.2	717.8	74.7	313.1	46.2	6.3	8.6	20.1	2272.4
1974	1085.6	1062.3	127.3	351.1	54.8	9.4	14.7	70.2	3195.1
1975	1505.3	1250.4	92.5	404.3	63.0	13.9	18.6	96.4	3961.8
1976	2022.5		86.8	485.0	66.7	19.5	14.5	108.3	4578.3
1977	2389.2	1408.3	70.0	566.8	66.4	24.1	19.7	94.3	5156.6
1978	2722.7	1592.6	60.3	650.9	65.6	29.6	23.3	63.2	5638.4
1979	2998.2	1747.2		750.0	64.1	37.7	18.0	36.6	6148.7
1980	3361.5	1837.1	43.5	906.7	59.4	46.8	14.7	26.9	7005.4
1981	3840.6	2057.3	52.9		61.8	56.1	15.3	5.9	8192.7
1982	4433.2	2557.2	-75.0	1138.3	01.0	20.1	A		

TABLE 5

LOCAL GOVERNMENT FINANCES, 1857-1914, POUNDS THOUSAND

- (35) RATES
- (36) GOVERNMENT GRANTS
- (37) BUSINESSES
- (38) OTHER REVENUE
- (39) TOTAL REVENUE
- (40) WORKS AND SERVICES
- (41) BUSINESSES
- (42) OTHER EXPENDITURE
- (43) TOTAL EXPENDITURE

(YEAR)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
1857	0	NA	0	NA	278	NA	0	NA	344
1858	0	222	0	191	413	NA	0	NA	382
1859	0	230	0	207	437	NA	0	NA	469
1860	0	232	0	215	447	NA	0	NA	462
1861	0	207	0	224	430	NA	0	NA	419
1862	0	252	0	237	489	NA	0	NA	489
1863	0	176	0	282	458	NA	0	NA	474
1864	0	255	0	431	686	NA	0	NA	662
1865	220	206	0	253	679	NA	0	NA	787
1866	234	228	0	282	744	NA	0	NA	707
1867	235	235	0	286	755	NA	0	ŅΑ	774
1868	245	137	0	490	872	472	0	336	808
1869	251	300	0	407	958	516	0	449	966
1870	267	274	0	375	916	595	0	349	943
1871	293	255	0	380	928	646	0	359	1005
1872	293	248	0	393	934	599	0	354	953
1873	300	274	0	366	940	682	0	354	1036
1874	318	261	0	406	985	708	0	387	1094
1875	433	418	0	250	1101	613	0	378	991
1876	420	357	0	264	1041	649	0	357	1006
1877	439	320	44	236	1039	635	17	317	969
1878	415	270	87	224	996	642	92	341	1075
1879	398	430	79	225	1132	653	91	359	1103
1880	401	206	71	215	893	623	104	354	1081

TABLE 5 CONTINUED

(YEAR)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
1881	418	363	87	234	1102	624	94	314	1032
1882 ′	422	457	111	232	1222	707	122	333	1162
1883	446	393	104	247	1191	757	190	367	1314
1884	473	372	113	284	1242	795	303	417	1514
1885	503	363	127	286	1280	762	267	450	1478
1886	547	372	149	312	1380	832	272	437	1541
1887	592	370	154	329	1445	838	239	518	1596
1888	647	371	195	410	1622	928	257	576	1760
1889	739	433	215	443	1830	1229	429	605	2263
1890	802	577	211	471	2062	1309	603	776	2688
1891	838	514	180	528	2060	1278	479	820	2576
1892	808	515	352	443	2119	1133	644	902	2679
1893	773	271	295	444	1782	898	922	980	2801
1894	747	317	293	409	1767	656	636	774	2066
1895	705	154	284	430	1573	445	908	830	2184
1896	717	112	285	404	1518	445	970	803	2217
1897	697	96	308	406	1507	507	1358	760	2624
1898	680	92	303	391	1467	481	907	737	2124
1899	694	166	389	421	1670	512	979	739	2231
1900	691	152	419	490	1752	560	893	776	2229
1901	722	176	446	813	2158	643	1227	993	2862
1902	785	99	477	499	1860	587	980	895	2462
1903	766	99	527	550	1942	493	1025	891	2409
1904	808	81	533	496	1918	547	1517	880	2944
1905	855	91	546	539	2031	627	1120	855	2602
1906	905	95	636	782	2420	655	1250	865	2770
1907	963	117	708	679	2467	765	1285	972	3022
1908	1001	173	741	625	2539	857	1167	1048	3072
1909	1056	176	768	655	2655	848	1484	1057	3387
1910	1113	187	894	1054	3250	960	1318	1154	3432
1911	1115	157	910	792	3028	995	1408	1143	3547
1912	1228	162	914	1051	3384	1199	1578	1254	4030
1913	1335	161	947	1107	3589	1229	2048	1322	4598
1914	1398	144	1088	1847	4477	1315	1974	1548	4837

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)
1015	1 <i>477</i>	271		1 4 1	E11	2225	1 1 (=)	246		40.5	0000
1915	1277	271	* * * * * * * * * * * * * * * * * * *	141	516	2205	1467	346		425	2238
1916	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1917	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1918	1463	370	• •	62	631	2526	1702	402	6 4	442	2546
1919	NA	NA	NA	NA	NА	NA	NA	NA	NA	NA	NA
1920	1751	826		75	573	3225	1698	393	• •	1013	3104
1921	2084	1043	• •	66	400	3593	2012	410	• •	1177	3599
1922	2304	407		76	1245	4032	2779	441	• •	726	3946
1923	2560	1208		61	660	4489	2352	509	6 6	1354	4216
1924	2847	428		88	1638	5001	3161	568	• •	1517	5247
1925	3153	459	9.9	88	1879	5579	3613	669	• •	1619	5900
1926	3381	1536	• •	147	1048	6112	3754	743	• •	1795	6293
1927	3616	495	• •	163	2308	6582	3894	851	• •	2021	6766
1928	3773	• •		154	4628	8555	5609	954	* *	2167	8729
1929	3925		4 9	144	5001	9070	5793	1077		2239	9108
1930	3914	4 6		149	4201	8264	5266	1186		2286	8739
1931	3579	9.6	• a	203	3293	7075	3863	1316		2076	7254
1932	3332	70	• •	155	2836	6393	3677	1264	4 6	1152	6093
1933	3247	66	• •	119	3046	6478	3789	1284	• •	1166	6239
1934	3272	78	* 4	64	3575	6989	4381	1203	• •	1086	6670
1935	3308	50	• •	143	3684	7185	4785	1202	••	1041	7028
1936	3557	788	1834	248	335	6761	3780	848	1982	1040	7650
1937	3717	871	1935	987	313	7823	3757	892	2186	1795	8629
1938	3826	905	2004	1012	328	8075	4146	914	2288	1785	9133
1939	3751	897	1729	1161	346	7885	4016	1022	2097	1975	9111
1940	4005	977	2019	927	332	8260	3973	1125	2097	1790	8985

TABLE 6 CONTINUED

(YEA	AR) (44) (45) (46)) (47)	(48)	(49)	(50	(51)	(52) (53)	(54)
1941	NA	NA	NA	NA	NA	7893	3 246	5 NA	2310	S BYA	0116
1942	NA	NA NA	NA NA	NA			•				0 0
1943	NA	NA.	NA NA	NA	NA	- 1= .					
1944	NA	NA	NA	NA	NA						
1945	4218	923	NA	191	2952						
1946	4343	1014	. NA	254	2985	8596					
1947	4665	1228	NA	280	3101	9273			2962		. –
1948	5147	1486	NA	244	3664	10541					
1949	5759	1735	NA	299	4064	11857			4252		002
1950	6526	2133	NA	380	4936	13976			5174		
1951	7795	2469	4960	386	529	16139	9301	1277	6133		15836
1952	9737	2934	6209	440	492	19813	11487	1458	7754		19259
1953	11375	3408	7533	466	515	23297	12594	1735	8955		23830
1954	12587	3637	8045	538	594	25401	13518	1834	8934		26649
1955	13692	4061	604	573	8653	27583	15632	1975	9481	3753	28038
1956	15461	4834	9833	691	800	31619	18330	2255	10527	4230	31318
1957	17555	5712	11163	997	875	36302	20721	2529	11927	4488	35600
1958	18890	6430	12584	912	947	39763	22249	3053	13800	6238	41415
1959	20447	7362	14707	1173	1009	44698	24335	3479	15733	6660 6417	45762
1960	22336	8589	15968	1350	1126	49369	26708	3840	16955		49965
1961	24449	9338	16247	1465	1221	52720	29994	4400	17492	7046 7806	54549
1962	26535	10118	17007	1773	1310	56743	31869	5051	18746		59692
1963	28004	10919	18366	2273	1561	61123	34594	5650	20053	8343	64009
1964	29546	11656	19591	2220	1534	64545	38093	6480	20033	8622 9575	68919
1965	33489	12853	22186	2466	1748	72741	43082	7243	23354		74939
1966	36341	13595	23282	2508	1840	77566	46441	8175	24753		83904
1967	40827	23778	24912	2670		94058	57814		26445		91171
							wryar.	* * * * 1	2044J	13214	108689

TABLE 7
TAXATION, 1851-1929, POUNDS THOUSAND

- (55) CUSTOMS
- (56) INCOME TAX
- (57) LAND TAX
- (58) PROBATE DUTY
- (59) OTHER STAMP SUTY
- (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)
1851	114	0	0	0	1	0	0	0	11	0	126
1852	328	0	0	0	0	0	0	0	12	0	340
1853	766	0	0	0	0	0	0	0	19	0	785
1854	854	. 0	0	0	0	0	0	0	152	0	1006
1855	1216	Ő	0	0	0	0	0	0	166	0	1382
1856	1658	0	0	0	0	0	0	0	161	0	1819
1857	1589	0	0	0	0	0	0	0	70	0	1659
1858	1642	0	0	0	0	0	0	0	78	0	1720
1859	1597	0	0	0	0	0	0	0	85	0	1682
1860	1496	0	0	0	0	0	0	0	83	0	1579
1861	1392	0	0	. 0	0	0	0	0	85	0	1477
1862	1265	0	0	0	0	0	0	0	89	0	1354
1863	1175	0	0	0	0	0	0	0	83	0	1258
1864	1183	0	0	0	0	0	0	0	35	0	1218
1865	1284	0	0	0	0	0	0	0	24	0	1308
1866	993	.0	0	0	0	0	0	0	22	0	1015
1867	1369	0	0	0	0	0	0	0	20	0	1389
1868	1242	0	0	0	0	0	0	0	19	0	1261
1869	1393	0	0	0	0	0	0	0	21	0	1414
1870	1272	0	0	0	0	0	0	0	19	0	1291
1871	670	0	0	0	0	0	0	0	4	0	674
1872	1508	0	0	25	0	0	0	0	10	0	1543
1873	1603	0	0	50	0	0	0	0	11	0	1664
1874	1687	0	0	72	0	0	0	0	10	0	1769
1875	1559	0	0	33	0	0	0	0	11	0	1603
1876	1584	0	0	49	0	0	0	0	1 m	7	1651
1877	1558	0	0	44	0	0	0	0	12	27	1641
1878	1495	0	50	73	0	0	0	0	17	27	1662
1879	1388	0	202	48	0	0		0	20	25	1683
1880	1395	0	88	38	83	0	0	0	22	22	1648

TABLE-7 CONTINUED

(YEAR)	(55	(56) (57	⁷) (58	8) (59	9) (60)) (61)) (62)	(63)	(64) (65)
1881	158	7 (0 13	n 5	⁷ 8 11	6	^			
1882	1884) 12:				0 0	_	24	24 1959
1883	1875		$\begin{array}{ccc} 12 & 12 & 12 & 12 & 12 & 12 & 12 & 12 &$				0 0	•	26	27 2264
1884	1865						0 0		28	29 2278
1885	2029	_			_		0 0	•	32	29 2260
1886	2105	_					0 0	-	33	28 2485
1887	2215	~					0		34	29 2565
1888	2440	_					0		19	28 2778
1889	2972	_						_	21	28 3106
1890	2749			_		-		115	24	34 3764
1891	2611	_			-		_	116	22	32 3671
1892	2492					_	-	115	22	31 3303
1893	1967	_					_	114	21	28 3201
1894	1998	_				-	_	113	20	24 2597
1895	2092	141	120			-	_	110	18	25 2563
1896	2002	168	120			_	_	107	17	21 2776
1897	2024	179	115		_			104	17	19 2748
1898	2111	186	115					103	17	19 2698
1899	2235	182	109	239		_	-	102	18	19 2962
1900	2267	215	109	306	-		0	101	19	18 3133
1901	1202	220	98	126		0	0	101	19	19 3026
1902	0	221	98	156	-	-	0	101	. 18	19 1998
1903	0	415	93	218		_	0	99	17	19 848
1904	0	311	106	162 309		-	0	100	17	18 979
1905	o.	317	98	266		_	0	100	18	18 1038
1906	Õ	318	104	327		0	0	100	18	16 998
1907	0	355	92	327 402	205	0	0	101	18	17 1090
1908	Ő	317	90	305	223	0	5	103	19	18 1217
1909	0	304	- 86	418	223	0	6	105	18	18 1082
1910	Ő	339	114	358	221 233	0	6	100	19	17 1171
1911	0	396	211	433	253 257	0	6	100	19	17 1186
1912	0	443	294	448	277	0	8	102	21	18 1446
1913	0	542	308	442	249	0	9	97	21	8 1597
1914	0	<i>5</i> 28	302	457	276	20	10	97	20	3 1691
1915	0	506	304	537	287	30	11	96	21	2 1723
1916	0	703	352	510	398	34 43	13	94	19	2 1796
1917	0	767	369	546	430	43 47	11	79	19	2 2117
1918	0	773	353	507	506		69 06	136	19	2 2385
1919	0	928	324	718	582	59 68	86	139	20	2 2445
1920	0	916	314	881	722		92	158	21	2 2893
1921	0	1591	332	702	836	82 94	112	187	23	15 3351
1922	0	1443	372	706	780	94 116	109	245	24	19 4044
1923	0	1514	392	697	951	153	168	291	23	19 4069
1924	0	1702	412	798	1013	216	184	301	28	21 4406
1925	0	2077	422	802	963	419	185	319	36	22 4868
1926	0	2238	457		1017	641	171 133	343	39	2 5238
1927	0	2383		1112	1060	804	133	352	38	2 5819
1928	0	3035			1004	922	135	354 365	38	2 6412
1929	0	2981		1133		1148	199	365 362	37 26	2 7177
							× / /	ノびム	36	2 7377

TABLE 8
TAXATION, 1930-68, POUNDS THOUSANDS

- (66) INCOME TAXES
- (67) LAND TAX
- (68) PROBATE DUTY
- (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	2981	531	1133	985	1148	201	362	36	5 7377
1931	3899	506	1132	705	1118	320	346		
1932	3712	498	1015	640	1124	372	270		
1933	3935	504	1164	726	1223	489	180		
1934	3983	536	1143	733	1281	515	184		
1935	4299	495	1125	826	1403	548	193		
1936	4738	494	1341	859	1593	579	204		
1937	5254	492	1510	917	1683	622	222		
1938	5911	498	1431	952	1825	677	233		_
1939	6251	483	1374	960	1913	676	255 255		
1940	6738	490	1457	979	1982	681	262	123	
1941	6594	493	1444	974	1925	727	287	114	
1942	7188	516	1427	939	1675	752	319	110	
1943	1731	355	1518	809	1493	487	362	107	6862
1944	199	360	1778	823	1582	487	382	102	5713
1945	94	358	1854	887	1655	646	382	107	5983
1946	86	321	1825	1071	1847	878	389	110	6527
1947	89	383	2461	1335	2094	969	484	128	7943
1948	86	374	2095	1483	2389	1251	551	135	8364
1949	71	371	2573	1656	2647	1402	607	136	9463
1950	66	293	2611	2377	3179	1482	680	126	10814
1951	53	415	3442	2987	3809	1609	780	132	13227
1952	29	876	3874	3321	5215	2113	1323	192	16943
1953	57	1370	4833	3206	5455	2254	1761	221	19157
1954	27	2016	5387	3685	5883	3107	1963	232	22300
1955	22	2624	6305	4172	6329	5694	2108	243	27497
1956	25	3250	7102	4381	6778	5913	2310	245	30004
1957	9	4170	7005	5249	9190	6564	2515	258	34960
1958	3	4607	8065	6253	11367	6745	2818	253	40111
1959	3	4661	7838	8485	12057	6540	2908	285	42777
1960	0	5854	9413	12471	13881	6738	2994	287	51638
1961	3	6706	11531	12557	14484	7155	3218	292	55946
1962	0	7406	12540	11998	14932	7224	3363	356	57819
1963	0	8545	12322	12839	16085	7303	3475	413	60982
1964	0	9123	14726	14588	17641	7811	3502	477	67868
1965	0	9862	15807	17199	20024	8570	3762	593	75817
1966	0	9940	16001	18221	26471	9242	4015	622	84512
1967	0	10566	17498	20273	27970	10242	4480	672	91701
1968	0	10488	18821	26454	29899	11054	4872	10767	112355

TABLE 9 TAXATION, 1963-82, \$ MILLION

- (75) LAND TAXES
- (76) PROBATE DUTY
- (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	20.6	24.6	25.7	32.0	14.2	7.0	0.0	3.3 127.4	4.7
1964	21.8	29.5	29.2	35.0	15.8	7.0	0.0	3.6 141.9	4.5
1965	23.4	31.6	34.3	39.8	17.3	7.6	0.0	4.0 158.0	8.7
1966	24.4	32.0	36.4	52.7	18.7	8.1	0.0	4.5 176.8	5.5
1967	25.9	35.0	40.2	55.2	20.7	9.0	0.0	5.1 191.1	12.5
1968	26.5	37.6	52.9	59.8	22.0	9.7	0.0	5.9 214.4	15.0
1969	27.5	46.8	73.6	67.8	23.0	10.6	0.0	6.2 255.5	17.6
1970	29.5	44.4	80.4	72.1	25.5	11.4	0.0	7.3 270.6	18.4
1971	36.1	49.9	73.5	77.7	27.2	11.8	0.0	8.8 285.0	19.5
1972	37.1	44.6	79.7	85.4	31.4	12.8	89.5	20.3 400.8	13.0
1973	37.7	50.3	107.7	92.4	40.7	13.3	134.3	22.4 498.8	15.5
1974	43.7	59.5	148.1	104.5	52.7	14.5	195.8	26.4 645.2	19.4
1975	64.1	60.7	141.7	131.7	76.3	21.9	287.4	35.9 819.7	23.7
1976	69.5	71.4	192.6	162.2	97.1	24.8	336.4	55.01009.0	27.1
1977	73.5	80.5	230.3	190.2	122.6	26.1	365.9	73.71162.8	30.9
1978	74.2	89.1	236.4	222.7	140.7	34.1	400.0	84.11281.3	34.5
1979	84.2	63.0	247.7	237.5	152.0	37.2	427.4	96.11345.1	39.2
1980	105.1	52.5	290.4	235.4	175.0	42.8	473.7	171.41546.3	44.7
1981	136.0	52.4	335.8	245.9	184.5	49.4	522.1	214.71740.8	48.5
1982	139.2	56.2	367.5	268.0	218.2	52.3	667.2	274.82043.4	83.6

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No. 15 Alan Barnard, Victoria's Fisc, State and Local: Preliminary Statistics, 1851-1982. (December 1986) 29pp.

VICTORIA'S FISC, STATE AND LOCAL: PRELIMINARY STATISTICS, 1851-1982

Source Papers in Economic History No. 15

CORRIGENDA

P.6 Col.4 Businesses should be amended by the omission, in the ninth and tenth lines of the words 'and its subsequent category 'Other business undertakings" and in the following line the words in the first category and uncertainty about the meaning of the latter'.

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

The Finance Bulletin 1907-35 category 'Other public works' contains, though not exclusively nor even consistently, expenditure on other public enterprises. It is excluded here and placed instead in col (15) (Other) The inclusion of other enterprises (Finance Bulletin category 'Other business and industrial undertakings') here from 1936 creates a break in the series in that year, just as it does in Western Australia and Tasmania.'

P.7 Col. 11 Other public works needs the following addition:

'Loan expenditure on unemployment relief works was directed to numerous purposes, including some that should properly be included in other columns. The difficulties of dissecting that expenditure adequately mean that it has had to be included here.'

P.7 Col.12 Social needs to be amended by omitting all words after 1906-33' in line six and adding 'Loan expenditure on housing excludes that under the Commonwealth State Housing Agreements. Loan expenditure on unemployment relief works is included in col (11).'

TABLE 2 STATE GOVERNMENT EXPENDITURE 1851-1968

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

Isolated manipulative and transcription errors in preparing the table are corrected in the following figures:

1857	col. (16)	3435	(this does not affect the surplus)
1885	col. (12)	949	· · · · · · · · · · · · · · · · · · ·
1892	col. (10)	4049	
1893	col. (10)	3268	
1899	col. (15)	1039	
1900	col. (11)	319	
1901	col. (11)	394	col. (15) 1189
1905	col. (10)	2420	
1906	col. (10)	2271	

The following figures correct for the former inclusion of the *Finance Bulletin* category 'Other public works' in col. (10) and of loan expenditure on unemployment relief works in col. (12). They are now in cols (15) and (11) respectively:

(YEAR)	(10)	(11)	(12)	(15)
1907	2467			1606
1908	2894			1249
1909	3293			1468
1910	3818			1272
1911	4661			1462
1912	5424			1601
1913	5067			2184
1914	6489			1593
1915	7393	•		2862
1916	6941			1964
1917	NA			NA
1918	NA			NA
1919	5668			2275
1920	NA			NA
1921	10400			3038
1922	14269			2798
1923	13847			2876
1924	13937			2975
1925	14707			3184
1926	15094			3005
1927	15740			4527

(YEAR)	(10)	(11)	(12)	(15)
1928	14721			
1929	14189			4209 4224
1930	12800			4100
1931	9782			3348
1932	7122			2942
1933	6845	1327	5427	2815
1934	6559	1407	5236	2805
1935	6723	1454	5526	3127
1936		3745	6030	JIAI
1937		1880	6336	
1938		1752	7132	
1939		1484	6796	
1 940		1799	7238	
1941		1027	6842	
1942		518	6363	
1943		274	6538	
1944		300	6377	
1945		855	7493	
1946		645	6236	
1947		1345	8741	
1948		1754	10437	
1949		2909°	11784	
1950		5465	14872	
1951		7475	19834	
1952		9554	28616	
1953		10733	29436	
1954		14035	32996	
1955		14276	38771	
1956		16502	44140	
1957		17748	49233	
1958		19469	53925	
1959		20679	58935	
1960		22941	61553	
1961		25338	67881	
1962		27095	74257	
1963		26387	80435	
1964		29891	88008	
1965		32976	96301	
1966		34030	107032	
1967		37244	118569	
1968		38950	132222	

TABLE 5 LOCAL GOVERNMENT FINANCES 1957-1967

Transcription errors are evident in 1911-13. They are repeated in W. Vamplew, op.cit..

Corrections to col. (38) are needed as follows:

	(38)
1911	846
1912	1080
1913	1146

TABLE 7 TAXATION, 1851-1929

Transcription errors occur in the total 1920-24. Correct figures are:

	(65)
1920	3252
1921	3952
1922	3918
1923	4241
1924	4703