

Another view of the same movement is shown in the following table, which shows taxation per head of the mean population :—

Table showing Comparison between Local-body Taxation and Taxation per Head in the Years from 1918-19 to 1943-44

Financial Year.			Rates, Local Taxation.	Ordinary Taxation (excluding War Taxation).
			£ s. d.	£ s. d.
1918-19	..	..	2 13 9	11 17 1
1919-20	..	..	2 16 1	13 11 1
1920-21	..	..	3 0 11	17 14 4
1921-22	..	..	3 3 1	12 14 8
1922-23	..	..	3 9 7	11 19 8
1923-24	..	..	3 11 4	12 8 0
1924-25	..	..	3 13 8	12 3 5
1925-26	..	..	3 18 8	12 7 11
1926-27	..	..	4 2 11	12 5 6
1927-28	..	..	4 4 10	11 17 7
1928-29	..	..	4 6 11	12 4 3
1929-30	..	..	4 8 7	12 3 6
1930-31	..	..	4 2 5	12 12 0
1931-32	..	..	3 19 4	11 9 4
1932-33	..	..	3 15 1	12 17 7
1933-34	..	..	3 18 2	13 18 4
1934-35	..	..	3 17 9	15 18 4
1935-36	..	..	3 18 9	16 5 6
1936-37	..	..	4 3 11	19 14 10
1937-38	..	..	4 10 9	23 1 3
1938-39	..	..	4 15 11	23 9 2
1939-40	..	..	4 18 9	25 18 5
1940-41	..	..	4 19 5	27 17 9
1941-42	..	..	5 0 9	28 7 1
1942-43	..	..	5 1 4	29 10 0
1943-44	..	..	5 2 3	34 3 2

Revenue receipts, other than from taxation and Government subsidy, are principally from trading services. The details of revenue receipts from Government are given subsequently, and include statutory subsidies and allocation of motor-vehicles-tax receipts.

The next table shows the general distribution of total expenditure of local authorities from 1918-19 to 1943-44. It is not possible to divide such expenditure as between capital and revenue receipts, or capital and revenue expenditure for reasons stated earlier.