

(viii) *Sale of Material, Land, &c.*—Where a local authority sells land it is not always able to use the profits for its general purposes, but frequently there are certain restrictions on the directions in which receipts from the sale of land may be expended. On the other hand, certain boroughs maintain quarries and similar institutions and derive a certain amount of revenue therefrom. No details are available to show the amounts derived from these sources separately, and the following table shows the amounts derived from the sale of material, land, &c. :—

Table showing Receipts of Borough Councils on account of Sale of Material, Land, &c., from 1924-25 to 1943-44

Financial Year.				Receipts.	Financial Year.				Receipts.
				£					£
1924-25	..	..	..	187,712	1934-35	..	..	..	125,898
1925-26	..	..	..	205,546	1935-36	..	..	..	134,525
1926-27	..	..	..	234,191	1936-37	..	..	..	196,388
1927-28	..	..	..	272,113	1937-38	..	..	..	231,958
1928-29	..	..	..	259,338	1938-39	..	..	..	172,414
1929-30	..	..	..	218,520	1939-40	..	..	..	134,599
1930-31	..	..	..	196,529	1940-41	..	..	..	172,534
1931-32	..	..	..	185,074	1941-42	..	..	..	217,983
1932-33	..	..	..	116,933	1942-43	..	..	..	205,519
1933-34	..	..	..	86,341	1943-44	..	..	..	192,110

(d) *Total Revenue Receipts*

It will be convenient at this stage to summarize the total revenue receipts of boroughs. The following table gives these figures :—

Table showing Revenue Receipts of Borough Councils for the years from 1924-25 to 1943-44

Financial Year.				Revenue from Rates.	Revenue from Public Utilities, Licenses, Rents, and other Sources.	Revenue from Government.	Total Revenue.
				£	£	£	£
1924-25	..	..	..	2,348,878	4,472,862	43,035	6,864,775
1925-26	..	..	..	2,497,825	4,692,412	43,520	7,233,757
1926-27	..	..	..	2,732,903	4,942,201	45,443	7,720,547
1927-28	..	..	..	2,875,231	5,225,859	45,802	8,146,892
1928-29	..	..	..	3,042,839	4,642,551	99,291	7,784,681
1929-30	..	..	..	3,188,157	4,706,253	118,511	8,012,921
1930-31	..	..	..	3,213,117	4,475,901	130,019	7,819,037
1931-32	..	..	..	3,219,178	3,851,531	141,159	7,211,868
1932-33	..	..	..	3,226,990	3,481,210	188,910	6,897,110
1933-34	..	..	..	3,270,803	3,352,057	189,643	6,812,503
1934-35	..	..	..	3,312,197	3,475,235	144,079	6,931,511
1935-36	..	..	..	3,336,404	3,621,687	159,506	7,117,597
1936-37	..	..	..	3,493,522	3,838,732	204,111	7,536,365
1937-38	..	..	..	3,787,506	4,317,302	207,717	8,312,525
1938-39	..	..	..	4,048,606	4,551,139	219,769	8,819,514
1939-40	..	..	..	4,263,939	4,929,531	225,546	9,419,016
1940-41	..	..	..	4,281,980	5,086,254	190,727	9,558,961
1941-42	..	..	..	4,387,904	5,102,509	180,104	9,670,517
1942-43	..	..	..	4,643,086	5,479,029	142,810	10,264,925
1943-44	..	..	..	4,699,886	5,813,478	128,680	10,642,044

The major increase over the period has been from receipts from rates, although revenue from Government subsidies has increased to a very considerable extent. Details of these revenue receipts from the Government are given later in this report.

(e) *Expenditure*

Some idea of the general expenditure structure of local authorities can be gained from the following tables. The first table shows an analysis of payments on construction and maintenance of works and utilities. The table is of value particularly as showing the general distribution of local-body expenditure. One interesting trend over the period as shown by the table has been the tendency for construction works to be financed out of revenue and grants rather than out of loans. This trend is merely the converse of the trend shown in subsequent tables discussing loan indebtedness. One important phase is the large increase in expenditure out of revenue and grants in recent years, which reflects the policy by which local authorities received considerable grants from the Employment Promotion Fund, thus obviating the necessity to raise loans. As stated elsewhere, this raises a policy question of considerable importance for post-war years. If grants from the Employment Promotion or a similar fund are not continued, there is no doubt that loans will have to increase.