TABLE XIV.—COMPARISON OF EXPENDITURE PER CAPITA, 1921 TO 1931.

Year.	Consolidated Fund.	Working Railways Account.	Post and Telegraph Account.	Main Highways Account.	Unem- ployment Fund.	Total.	Population.	Expenditure per Capita.
	£	£	£	£	£	£		£ s. d
$1921 \dots$	28,128,730	1				28,128,730	1,252,206	22 9 3
$1922 \dots$	28,466,838					28,466,838	1,285,711	22 2 10
1923	26,263,760					26,263,760	1,311,381	20 0 6
1924	26,148,005			1,100		26,149,105	1,334,029	19 12 0
1925	27,331,700			123,951		27,455,651	1,359,995	20 2 11
1926	23,149,108	5,981,654		303,196		29,433,958	1,392,073	21 2 10
1927	23,843,797	6,127,681		557,685		30,529,163	1,420,762	21 9 9
1928	24,148,675	6,324,636		905,008		31,378,319	1,443,323	21 14 9
1929	22,473,590	6,087,200	2,493,736	1,339,975		32,394,501	1,459,983	22 3 11
1930	23,565,494	6,737,413	2,630,199	1,871,687	٠	34,804,793	1,477,494	23 11 2
1931	22,965,848	6,223,025	2,800,648	1,506,194	319,141	33,814,856	1,497,732	22 11 6

Note.—Additional expenditure figures from accounts other than Consolidated Fund are quoted in order to maintain the comparison upon the same basis throughout. From 1923 taxation upon motor-tires, motor-spirit, &c., was credited to Consolidated Fund, although the Main Highways Act, 1922, provided that it should be earmarked for main highways, and has been segregated from the Consolidated Fund revenue for the purpose of the above return. Railway and Post and Telegraph accounts were separated from the Consolidated Fund in the years indicated, while the institution of the unemployment levy in 1931 resulted in further expenditure of direct taxation from a separate account, the Unemployment Fund.

Table XV.—Local-body Debt in New Zealand: Allocation of Indebtedness over Different Local Bodies, as at 31st March, 1921, 1926, and 1930.

	1921 £ m.		1930. £ m.
Counties	 1.05	3.05	4.24
Boroughs	 14.58	25.61	29.31
Town districts	 0.37	0.44	0.56
Road districts	 0.06	0.41	0.29
Electric-power districts	 0.15	8.75	12.64
Harbour Board districts	 7.53	9.84	10.33
Other districts	 2.45	3.63	6.68
Total	 26.19	51.73	$\overline{64.05}$

Note.—Figures are exclusive of debt owing by local bodies to General Government.

TABLE XVI.—LOCAL BODIES: RECEIPTS AND PAYMENTS.

	Revenue from							
Year ended 31st March,	Rates.	Licenses, Tolls, Rents, and other Sources.	Govern- ment.	Total Revenue.	Receipts not Revenue.	Total Receipts.	Payments of Local Districts.	
1921 1922	£ 3,549,590 3,779,895	£ 5,032,245 5,757,252	£ 304,129 317,530	£ 8,885,964 9,854,677	$\begin{array}{c} \pounds \\ 3,429,662 \\ 5,486,912 \end{array}$	£ 12,315,626 15,341,589	£ 12,761,690 15,091,875	
1923 1924 1925 1926	4,277,781 4,445,627 4,668,884 5,039,645	$\begin{bmatrix} 5,942,927 \\ 6,403,378 \\ 7,213,306 \\ 8,014,583 \end{bmatrix}$	301,024 300,766 298,774 319,338	$\begin{bmatrix} 10,521,732\\11,149,771\\12,180,964\\13,373,566 \end{bmatrix}$	$ \begin{bmatrix} 7,399,674 \\ 5,685,107 \\ 7,613,399 \\ 7,505,702 $	17,921,406 16,834,878 19,794,363 20,879,268	$15,695,507 \\ 16,520,950 \\ 19,422,833 \\ 20,915,645$	
1927 1928 1929 1930	5,311,260 5,615,672 5,844,495 6,010,987	8,621,964 $9,454,315$ $9,190,655$ $10,309,785$	332,721 331,956 392,921 436,946	$ \begin{vmatrix} 14,265,945 \\ 15,401,943 \\ 15,428,071 \\ 16,757,718 \end{vmatrix} $	6,680,176 5,667,651 6,042,007 5,495,427	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	21,747,557 22,423,167 21,300,024 22,061,088	