

Legislative Assembly.

Thursday, 4th October, 1945.

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The SPEAKER took the Chair at 4.30 p.m., and read prayers.

QUESTIONS.

DROUGHT RELIEF.

As to Farmers' Expenditure on Water Carting.

Mr. WATTS asked the Premier:

1, Has he received a decision from the Federal authorities as to the provision of drought relief to those farmers who were put to heavy expense regarding water carting and/or suffered stock losses during the past year by reason of drought?

2, If so, what is the decision?

3, If no decision has been given, does he anticipate that the Commonwealth Government will be favourably inclined towards the representations that have been made for the extension of drought relief to the sufferers, and will he endeavour to obtain an early and favourable reply?

The PREMIER replied:

1, No.

2, Answered by No. 1.

3, A favourable reply is not anticipated but a further submission will go forward to the Commonwealth Government shortly.

RURAL BANK.

As to Re-conditioning Vacant Holdings.

Mr. WILLMOTT asked the Minister for Lands:

1, How many men are working in the Kardarup and Karridale areas cleaning up vacant Agricultural Bank holdings?

2, How many holdings have been completed?

3, Is it a fact the men concerned have been short of tools and gear to do this necessary work, if so, why? And when is it anticipated that they will be fully supplied with all necessary tools and gear?

The MINISTER replied:

1, Twenty-six.

2, None.

3, Yes, because of the impossibility of obtaining from Commonwealth, State or private sources the required heavy plant. It is expected that parties will be fully equipped within the next few weeks.

WATER RATES.

As to Flat Charge Throughout State.

Mr. BERRY asked the Minister for Works:

1, What number of people pay water rates in Western Australia?

2, How many water ratepayers are there in the metropolitan area?

3, What is the rate per unit for water?

4, What would have to be the rate throughout Western Australia if based on a flat rate?

The MINISTER FOR LANDS (for the Minister for Works) replied: A statement will be laid on the Table in due course.

NATIONAL SECURITY.

As to Repeal of Commonwealth Legislation.

Mr. NORTH asked the Premier:

1, Is the question of the closing down of National Security Regulations, and relevant war emergency State legislation one in which he is in touch with the Commonwealth Government?

2, If so, can he indicate to the House when this legislation and the regulations are likely to be withdrawn?

The PREMIER replied:

1 and 2, The State Government is in touch with the Commonwealth Government regarding orders made by the State under the authority of Commonwealth legislation and consideration is now being given to their termination.

BILLS (2)—THIRD READING.

Second Reading.

1, State Government Insurance Office Act Amendment.

2, Soil Conservation.

Transmitted to the Council.

BILL—MEDICAL ACT AMENDMENT.*Second Reading.*

THE MINISTER FOR HEALTH (Hon. E. Nulsen—Kanowna) [4.34] in moving the second reading said: This is a Bill to amend the Medical Act, 1894-1940. It is very similar to the measure introduced in 1942 by my predecessor, the present Minister for Lands. All the amendments that were accepted then are included in the Bill, so that I take it most members will be familiar with its terms, because those amendments were thoroughly discussed in 1942. This is not a big Bill, but it is an important one, and we hope that it will soon become an Act. The present Act is one of the oldest on the statute-book and has never been revised. Members can, therefore, understand that besides being antiquated it is inadequate to cope with the present trend of affairs. It has been amended only once and that amendment, instigated by the member for Pingelly, was for the purpose of allowing refugee doctors to practise in districts where there was not sufficient medical service. It also permitted them to be taken into some of our mental hospitals. If this Bill becomes an Act, it will bring this legislation reasonably up to date and make it possible to cope with the present position.

The Act provides for a medical board to consist of not less than three nor more than seven medical practitioners, one of whom shall be the president. This Bill provides for seven members, to be in office for three years, and one is to be a layman. The reason is so that the community shall have direct representation on the board. The medical practitioners will realise that this Bill is not only for their protection but for that of the community generally. Registration at present is very much out of date. The fee is £10 10s. for one registration, which means that it is for a lifetime. If a junior were to come to one of our hospitals and stay for only 18 months or two years, he would still have to pay £10 10s. for registration. The Bill provides for annual registration. I think that, with the exception of the members of the veterinary profession, all professional men and women register annually. That is the only profession that has, as it were, registration for life.

The Bill makes provision, in regard to certificates, for any degree from any Australian university, that is, from Adelaide, Melbourne, Sydney and Brisbane Universi-

ties. None of the other States has a medical school and, in consequence, cannot be taken into consideration. The measure also recognises degrees from any country whose degrees are on an equal plane with those issued in Australia, provided that reciprocity between Australia and those countries exists. No provision is made under the Act for specialists. The Bill provides for them so that in the future a doctor who wants to practise as a specialist will need to have the qualifications required by the board. As the Act stands, a doctor who is progressive, but with possibly very little experience, can put up his plate anywhere in St. George's-terrace and practise as a specialist. The provision included in the Bill will put an end to that practice, and in future such medical men will be required to possess certain qualifications and experience before being allowed to practise as specialists. I remember my predecessor in office being questioned on the subject, and he replied that he was in favour of specialists. So am I, but I certainly want specialists to possess special qualifications entitling them to act as such; hence the provision in the Bill. At present the Medical Board has very restricted powers. Under the Act it can inflict only one penalty, that of deregistering a doctor and striking his name off the register. On the other hand, no power is vested in the board enabling it to restore the name of a medical man to the register. That position is remedied in the Bill and the board will be empowered in future to suspend, deregister or fine a medical man.

Hon. N. Keenan: Who will do that?

The MINISTER FOR HEALTH: The board.

Mr. Withers: Which consists of doctors only.

The MINISTER FOR HEALTH: No, it will not consist of doctors only, but of six medical practitioners and one layman. The Bill will extend the scope of the discretionary powers possessed by the board, which will now be able to act more in accordance with what is considered right. Under the Act the position was very difficult seeing that the board could only deregister a medical man and could not restore his name to a register, because unless a doctor is registered he cannot practise. The Bill also will enable the board to deal with cases of habitual drunkenness and drug-

ging as well as with gross carelessness and incompetency, in addition to its present power to deal with infamous or improper conduct.

Another matter dealt with in the measure relates to unqualified persons. Under the parent Act quite a number of loopholes were discovered in this respect, and the Bill seeks to deal with that phase. I do not know how long the Act in its proposed amended form will be regarded as up to date, but we have made all the essential provisions so far as we were able. Personally I have had some experience as chairman of a hospital board. I know that we received applications from unqualified persons and they were allowed to practise until their lack of qualifications was discovered. I could mention the names of two such individuals who were permitted to practise for a while in the Norseman and mallee districts. They were, in fact, not qualified to practise as doctors. The Bill contains provision to deal with such individuals and will have the effect of not permitting them to operate to the extent that has been possible in the past. Another matter deals with advertising and seeks to bring the radio under that category. There is also provision regarding the use of radium or x-ray for therapeutic purposes, which in future will not be permitted unless under the direction of a qualified doctor. My predecessor in office clearly pointed out, when similar legislation was before the House on a previous occasion, that considerable danger attached to the use of radium and x-ray in that direction although that was not so when dealt with in other ways.

The Bill is also concerned with patients asking for consultations. It is proposed that when a person asks his doctor for a consultation with another medical man, the doctor to whom the request is made will be obliged to make arrangements accordingly. Under the Act at present it is not obligatory upon a doctor to comply with such a request. Now it is proposed that he will have to do so, provided satisfactory arrangements can be made. With reference to the use of anaesthetics, in future a doctor will not be allowed in major operations to administer his own anaesthetic but, except in extraordinary circumstances, must engage a qualified person to undertake that duty. The Bill also provides power for the board

to spend money for scientific and educational purposes, a course that in the past it was not able to pursue.

The necessity for the Bill is great and I hope it will be passed quickly so that it may take its place on the statute-book. I think Opposition members will agree that, on this occasion at any rate, the Government has been democratic because it has accepted all the amendments that were suggested by them and included in the Bill that was previously before the House. I commend the measure to members and move—

That the Bill be now read a second time.

On motion by Mr. Mann, debate adjourned.

BILL—POLICE ACT, AMENDMENT ACT, 1902, AMENDMENT.

Second Reading.

Debate resumed from the 2nd October.

MR. HILL (Albany) [4.47]: I support the Bill, the object of which is to place Good Friday and Christmas Day on the same footing as a Sunday from the standpoint of public entertainments. When the Premier was speaking in moving the second reading, the member for Nedlands interjected that the Bill would cut out Sundays. That is not so.

Hon. N. Keenan: I corrected my interjection.

Mr. HILL: I will explain the position. The principal Act sets out in Section 9—

Any person who, except by statutory authority or with the license, in writing, of the Colonial Secretary—

- (a) Keeps, opens, or uses any premises for public entertainment or amusement on any Sunday or during any part of any Sunday

The Bill proposes to delete the words "or during any part of any Sunday," which obviously are entirely unnecessary, and to insert in place of them the reference to Christmas Day and Good Friday. Those two anniversaries are generally treated as Sundays and, in fact, many public bodies forbid the use of their halls for entertainment purposes on Good Friday and Christmas Day. All the Bill proposes to do is to legalise what is really a prevailing custom, and I commend the measure to the House.

Question put and passed.

Bill read a second time.

In Committee.

Bill passed through Committee without debate, reported without amendment and the report adopted.

BILL—BUILDERS' REGISTRATION ACT AMENDMENT.

In Committee.

Mr. Rodoreda in the Chair; Mr. Watts in charge of the Bill.

Clause 1—agreed to.

Clause 2—Amendment of Section 10:

Mr. DONEY: It struck me that there is one possibility not properly covered by the Bill. I move an amendment—

That at the end of Clause 2 the following proviso be added:—"Provided further that where a person other than a member of the Defence Forces of the Commonwealth has been absent from this State during the said war for reasons attributable to the war and has returned to this State, the alternative condition contained in this subparagraph (b) shall be a qualification for registration under this Act until the 31st day of March, 1946."

I can best illustrate the need for the amendment by reading two letters which bear directly upon it. The first is from a pre-war master builder and contractor who, on account of war conditions, found himself working at Darwin on a series of jobs. The relevant portion of the letter reads—

For many years I have been contracting as a builder and contractor, working under various architects and Public Works Department. I was also for a few years a member of the Master Builders' Association. Early in the war, owing to conditions in the building trade, I sold up and went to Darwin, where I was working for the Snell Contracting Company as foreman, being in charge of the new post office when Darwin was raided on the 19th February, 1942. Having lost everything I returned to Perth and started work with Bunning Bros. After getting settled down I made application to be put on the builders' list, but was refused and told I must sit for the necessary examination. My sons, who previously were with me and who had been serving their country, are anxious to start with me again, but according to the law I am unable to start contracting as I am not on the builders' list. I would like to see the law amended so as to include previous contractors' names included in the builders' list.

The other letter is similar, but there are one or two differentiations, and I had better quote it as well. There is no need for me to divulge the name of the person, but the substance of what it says is this—

Today I spoke to an Assembly member in reference to including builders who were engaged on defence work or manpowered during the present war. I have been consulted by this builder—

The letter is from a practising solicitor—

—who instructs me that he was a master builder prior to the present war. He then went to Darwin on war work until July, 1941. Being at Darwin he was unaware of his rights to register by the 30th June, 1941, without examination. From the time he left Darwin he has been employed by building contractors through the manpower authorities. At the present time he is in a shipping yard situate at North Fremantle. I consider that men who performed war work or were manpowered should have the same rights as service personnel of qualifying for registration as builders, without examination on proving that they are master builders. My client's statement to the writer is as follows:—"From 1925 to the outbreak of hostilities in 1939 I followed the activities of the building trade in the capacity of an employer and employee. My book shows six years as employee and eight years as employer or master builder. I regard the eight years as a small master builder very successful, when one takes into account the depression period with all its pitfalls to the building trade. I always tendered on the open market for the Workers' Homes Board and my successful tenders were always carried out to the satisfaction of the board. Since 1939 I have, like so many hundreds of others, accepted the restrictions and followed defence works as carpenter, leading hand carpenter and foreman.

It would seem to me that those two men had all the qualifications necessary under the Act to qualify as master builders had they been living in this State. Anyone who has perused the Act and understands the functions of the board set up under it would agree that there is no desire arbitrarily to restrict the number of practising builders, but rather that no person shall contract as a builder unless he has the necessary qualifications, the object being, I presume, to lessen the number of ill-built or jerry-built houses.

The Minister for Lands: Is your Leader opposing the amendment?

Mr. Watts: I will tell the hon. member in a moment.

Mr. DONEY: I am somewhat dubious as to what my Leader's attitude might be, but I consider the case I am submitting is so sound that I cannot imagine my colleague taking exception to it.

Mr. WATTS: I do not propose to occupy much time on this amendment. Had the mover not confined his amendment to its terms, I would not be agreeable to it. In the circumstances, it is quite obvious there are people who were called away—though not soldiers, sailors or airmen—to work for this country during the war; and if that can be established to the satisfaction of the board, I have no objection to those people, within a reasonable time, receiving the benefit of the amendment. I do not oppose it.

Amendment put and passed; the clause, as amended, agreed to.

Clause 3, Title—agreed to.

Bill reported with an amendment.

BILL—ADMINISTRATION ACT AMENDMENT (No. 1).

In Committee.

Resumed from the 2nd October. Mr. Rodoreda in the Chair; the Minister for Justice in charge of the Bill.

Clause 2—Amendment of Section 10:

The CHAIRMAN: Progress was reported on Clause 2 to which the member for North Perth had moved an amendment to insert after the word "by" in line 1 the words "inserting after the word 'administration' in line 2 the words 'and of distribution' and by."

Hon. N. KEENAN: I have some doubt as to the wisdom of the amendment, and indeed, of the Bill as a whole. An executor or administrator, if he is only an executor or administrator, is empowered at law only to realise sufficient money to pay the debts of a deceased, including of course probate duty, testamentary expenses, and all lawful and just debts. The surplus remaining in the hands of an executor or administrator he holds as trustee. When he has paid all the debts, and there is no claim against the estate, if he is not directed by the will to sell the land, he cannot sell it, unless he applies to the court and shows sufficient reason for an order to be made. Section 13 of the Administration Act declares that as to that residue—the residue being what is left after the payment of all the debts—no executor shall be entitled to take beneficially any residue not expressly disposed of by the will, unless it appear by such will that he is intended so to take. In fact, he is only a trustee and comes under the Trustee Act.

In my experience, in all wills where it was intended that the executor was to be the continuing person in regard to an estate, the expression was used, "I appoint so-and-so my executor and trustee"; and that meant that after all the debts had been paid, the executor continued to have charge of the estate as a trustee and to be liable to answer for any mismanagement of the estate. That position may have been a source of some trouble and difficulty in small estates; and if a measure were brought forward to

alter the law and give power to an executor or administrator in respect of small estates up to, say, £250, or any reasonable figure, it would not be one to which reasonable objection could be taken. But what will be the position if this Bill passes? The extent of the estate will not matter. This is the position I want to make clear: There are public companies nowadays which act professionally as executors and administrators, besides our Public Trustee, and it is their object always to sell, because they get commission on income.

Hon. J. C. Willecock: And for making payments on behalf of the estate.

Hon. N. KEENAN: They cannot make payments until they get income. They get commission only on the collection of money.

Hon. J. C. Willecock: If they arrange to build houses or make additions, they are entitled to remuneration.

Hon. N. KEENAN: I do not think they have the smallest claim in law, except to commission on the collection of money; but they may have such a claim by some special arrangement. But that is not the danger I want to point out. Take any estate of considerable magnitude! It is to the great advantage of a company to sell, because there is a charge allowed on the whole value; whereas, if they continue to receive income from that property, they receive only a certain percentage. It is within my own knowledge that every pressure is used, as the law stands, to get consent from the beneficiaries for the purpose of making a sale. If the beneficiaries agree, or the court orders, a sale can take place. Some people now want to go a great deal further and give power to the executor or administrator to sell without any reference at all to the court, or without any agreement by the beneficiaries.

On looking at the statute carefully, it appears to me that those who are aiming at producing this result will defeat their own intent, because they are not repealing Section 13 or amending it; and that section says that no executor, as such, shall be entitled to take beneficially any residue not expressly disposed of by the will of the testator. An executor, after paying all the debts of an estate, can dispose, if directed by the will, of land and property and lawfully dispose of it without any order at all, because the will is sufficient authority. But

that is not so unless it appears in the will; and as we have not repealed that section, the position arises that only Section 18 will be removed. Section 18 has been exceedingly useful. Since we last discussed this matter, I have had a conversation with one of the principal lawyers in this State, a man who has a great deal of work of that character, and he told me that this section was exceedingly useful. It provides that no real estate of which administration has been granted shall be leased for a longer term than three years, or sold or mortgaged without the written consent of all persons beneficially interested, or by order of the court. So there can be a three-years' lease without the consent of the beneficiaries or an order of the court. But if the period is longer than that, or if the property is sold or mortgaged without the written consent of all persons beneficially interested, an order of the court is required.

I think we should be very slow to alter laws that have been in force and concerning which it is impossible to show that they have occasioned any real grievance. I have heard of none. I confess that although I had a considerable practice, I had nothing whatever to do with solicitors' work, and therefore would not come in contact with any matter of this kind unless it became a matter of dispute in the court. I could have expected to have had experience of dispute arising in regard to this matter, but I never did. I do not say that in any boastful spirit, but state it as a simple fact. In my practice, I never had a single case where it became a matter for the court, arising out of the Administration Act and the application of Section 18. I would like to see this matter postponed instead of being hastily rushed through. There is no urgency about it. We are proposing to alter a well-established law; and it may be taken that a law is not well-established and in force for years without having some considerable merit. Of course, there are always those who want to alter a law. However, I oppose not only the amendment but the whole Bill. I do not wish to block legislation; on the other hand, I do not want to see it rushed through in a matter of this kind. I would like the Minister to consider whether it would not be wise to postpone the measure until he has an opportunity to be fully and better advised.

Mr. ABBOTT: It is with great diffidence that I differ from the member for Nedlands in any legal matter, but I think the Committee may not be quite clear on one or two points that he raised. The first was with regard to commissions. As I understand it, the law is that any executor may apply to the court for commission and may be awarded on all property brought into his hands a maximum amount of 5 per cent. It is left to the court to say what amount he actually receives. The same thing applies to a trustee company except that with a company, as I understand it, it is left to the beneficiary to dispute any claim for commission which a public trustee may charge. It is 5 per cent. on the corpus, or a maximum of $2\frac{1}{2}$ per cent. on the income. The member for Nedlands mentioned Section 13, which simply states what is to happen to property when a man dies intestate as to the whole of his property, or where he makes a will but does not dispose of the whole of his property under the will and therefore dies intestate as to some of his property. Section 13 says that the property is to be held in trust for the next-of-kin, as established under the Statute of Distribution, subject to certain other specific provisions in the Act which deal with prior claims.

The third point made by the member for Nedlands was that we should hesitate about altering a law that has been in existence for a considerable time. But in this case, as I have pointed out, there is one law for personal goods and one for real estate. The law is in its present position because of the historical importance of land, which originally went to the heir-at-law, irrespective of the claims of anyone, and for many hundreds of years that original law has been whittled down by statute law. From time to time, Parliament has thought fit to deprive the heir-at-law of his absolute right to inherit land, and so there is very little left, but this is one of the peculiar idiosyncracies that remains, and there seems to be no justification for one law relative to real estate and another law relative to personal estate. Either an administrator or an executor should be required to obtain the consent of the beneficiaries or the leave of the court in respect of the whole of the assets of an intestate, or should have the right to dispose of the whole of

the assets of the intestate. I do not propose to reiterate that argument but I think this Parliament should decide one way or the other. Therefore I urge the Committee to pass the amendment, which will have that effect.

THE MINISTER FOR JUSTICE: I have listened attentively to the arguments, and I feel now that I should stick to the Bill. The Bill definitely makes provision for administration only and, as I explained the other night, "administration" means that the death, funeral and testamentary expenses are to be paid. If there is not sufficient in the personal estate to cover those items, this Bill makes provision that so much real estate can be sold as will pay those debts only. Regarding the distribution or winding up of the estate, that will mean that the administrator will have either to go to court and get an order, or get the consent of the beneficiaries. There will have to be an agreement, and the beneficiaries will have to consent to how the real estate is to be disposed of. I feel that we are going a bit too far, because it has been explained to me that there is a difference between real estate and personal estate, in that personal estate can nearly always be replaced fairly easily, whereas real estate sometimes cannot be replaced. That depends to a great extent on the size of the estate.

At times there might be some valuable property disposed of cheaply, and then the beneficiaries probably would not all approve. To be on the safe side, as long as we can pay the debts of the deceased, that should be sufficient. If, after investigation, some one would like to bring down an amendment giving more power to the administrator or executor to make a distribution and wind up the estate, that would probably be the safest way to meet the position. I think the Cabinet gave the matter reasonable consideration. I have also had advice from my officers, and the Bill that I have brought here has been based on their suggestions. They feel that the residues, after those debts have been paid, should be protected, or at least the consent of the beneficiaries or an order of the court should be necessary before disposing of the residues.

Hon. J. C. Willcock: Did the Chief Justice recommend it?

The MINISTER FOR JUSTICE: The Chief Justice did recommend it, but I feel that perhaps the Chief Justice missed a technical point, just as the member for Geraldton did last night; that was that an executor did not have to go to the court. I feel that that is the position, and that the Chief Justice—without looking it up or without giving it serious consideration—thought that the executor did not have to go to the court, and that he was on a different plane from the administrator, but that is not so. The only time that an executor can dispose of real estate is when provision is made in the will for him to do so.

Mr. Abbott: He can always sell for debts.

The MINISTER FOR JUSTICE: Not real estate.

Mr. Abbott: Yes, he can.

The MINISTER FOR JUSTICE: An executor cannot sell for debts, funeral or testamentary expenses. He cannot sell for debts unless it is specifically provided in the will.

Hon. J. C. Willcock: The general practice is that they do. Nearly all wills provide for that.

The MINISTER FOR JUSTICE: It is all right if provision is made in the will to pay those debts but, if there is no provision in the will to that effect, an executor is treated just the same as an administrator. I feel that we should stick to the Bill and, if we wish to go further than paying the debts, funeral and testamentary expenses, we should have the consent of the beneficiaries, or else an order of the court.

Mr. WATTS: I propose to support the amendment of the member for North Perth. I believe we are making too much fuss about real estate. We let a man handle all sorts of things of much greater value and dispose of them without these legislative restrictions, but when it comes to a piece of land, which in many cases may not be of great value, we argue the point as to whether he can sell unless he has authority under the will. Even the Minister is not certain whether such a person can sell for payment of debts, but I have always been under the impression that he could.

The Minister for Justice: I have no doubt about it.

Mr. WATTS: It is uncertain, in my mind, but, whether it is so or not, I think the idea underlying the amendment of the member for North Perth is commendable. I know that a great deal of trouble has been occasioned in selling small lots of real estate, particularly in cases where the beneficiaries cannot be easily contacted and the requirements of the Titles Office have to be complied with. In fact, those requirements have been insisted on when applications have been made to judges for orders so that sales might proceed. In such a case, one is obliged to obtain evidence from here, there and everywhere, as well as certificates of birth, death, marriage, and so on, which in many cases that have come under my notice have occasioned more cost than the land would ever realise. I admit that there may be some cases of great magnitude where distinct precautions ought to be taken, but I think there certainly should be some provision made whereby, in the ordinary small cases that occur, considerable latitude should be allowed to the personal representatives of the deceased. My main complaint against this Bill—if I am allowed to refer to its general terms at this stage—is that it is just fiddling with the position.

The Minister for Justice: Why do you say that?

Mr. WATTS: I was surprised when I saw a measure of this kind produced to amend the Administration Act in this regard. I think the whole matter needs to be carefully reviewed to determine in what cases and in what circumstances the restrictions imposed on the personal representative of the deceased should be removed, and whether there are other cases where some restriction should be imposed. This proposal, in my view, is just fiddling with the matter and not getting down to the root cause of the trouble, as I see it, but as I am not in a position to propose an amendment that would deal with the matter and cover it completely—I do not think I would be allowed to introduce it into this Bill if I desired to—I feel that, rather than leave the situation as it is now where every sale—in many cases small—is subject to the various qualifications imposed by the law, it would be better to pass the amendment of the member for North Perth, and with it this Bill.

Hon. J. C. WILLCOCK: There is a difference between an administrator and an executor. A man who makes a will appoints somebody in whom he has confidence to act as executor and entrusts him with certain powers to distribute the estate. When a man dies intestate, a relative or creditor may make application to the court, and he may be somebody in whom the deceased would have had no confidence at all. Yet he would have power equal to that of an executor appointed by a testator. I am prepared to allow an executor to do certain things because the testator showed confidence in him by appointing him, but nobody knows who an administrator might be. In those circumstances, we would do well to adhere to the Bill as printed.

Mr. ABBOTT: In reply to the member for Geraldton, an administrator is under a bond, and may be attacked for any breach of trust in the administration of the estate.

Hon. J. C. Willcock: He could plead an error of judgment.

Mr. ABBOTT: Yes, provided it was a reasonable error of judgment. I differ from the Minister when he states that an executor has always had power to sell—

The Minister for Justice: For the purpose of administration.

Mr. ABBOTT: —for the payment of debts.

The Minister for Justice: Not unless directed by the will.

Mr. ABBOTT: Irrespective of the will. An executor does not need any authority to sell. The estate vests in him. Of course he could not sell for the purpose of distribution, because the will would declare where the property was to go, and he could not override the wishes of the deceased. If a testator has not disposed of some portion of his real estate, the executor may not sell because it must follow the same route as land belonging to a man who has died intestate.

The MINISTER FOR JUSTICE: I differ from the member for North Perth. I say definitely that an executor and an administrator have exactly similar power unless the executor has direction from the testator. Whether it be for the purpose of administration, distribution or the winding-up of an estate, it makes no difference. If he is directed under the will to sell real estate to pay debts, funeral expenses and

testamentary expenses, he may do so. Without such direction under a will, he has no more power than has an administrator, and must obtain the consent of the beneficiaries or an order of the court. That is the advice tendered to me and I am standing on it.

Hon. N. KEENAN: Has the Minister given any thought to the suggestion of making provision in this Bill for the right of an administrator or executor to sell real estate for the purpose of distribution where the amount of the estate is, say, only £250? I understand that suggestion has been made by the judge. This would be a departure from the existing law, but would meet the wishes of the Leader of the Opposition. If an estate is small, we might so use the present Bill as to give power to an executor or administrator to sell for the purpose of distribution without requiring approach to the court.

The Minister for Justice: You suggest a limit of about £250?

Hon. N. KEENAN: Yes. Perhaps the Minister will consider the matter and, if he approves, will have an amendment made in another place.

The Minister for Justice: I will consider it. Amendment put and negatived.

Clause put and passed.

Clauses 3 and 4, Title—agreed to.

Bill reported without amendment and the report adopted.

RESOLUTION—THE WAR.

Message from His Majesty the King.

Mr. SPEAKER: I have received the following message:—

I am commanded by the King to express His Majesty's sincere thanks for your loyal resolution on the victory of the Allied Forces over Japan, and to assure you how deeply His Majesty appreciated the terms of your message. (Sgd.) James Mitchell, Lieut.-Governor.

ANNUAL ESTIMATES, 1945-46.

Message.

Message from the Lieut.-Governor received and read transmitting the Annual Estimates of Revenue and Expenditure for the financial year 1945-46 and recommending appropriation.

FINANCIAL STATEMENT, 1945-46.

In Committee of Supply.

The House resolved into Committee of Supply to consider the Estimates of Revenue and Expenditure for the year ending

the 30th June, 1946, Mr. Rodoreda in the Chair.

THE PREMIER AND TREASURER

(Hon. F. J. S. Wise—Gascoyne) [5.41]: It is my privilege to introduce the first Budget of the Government of which I am Leader and the first Budget since the declaration of peace. As has previously been mentioned in the House, I regret the circumstances that forced the resignation of our former beloved Leader, and in common with all members of the House, I hope he will be long spared with his health restored to assist us by giving service and guiding the House in its work and tendering the Government sound advice based on his wide and varied experience. In the presentation of the Budget, an endeavour will be made along lines similar to those that prompted my predecessor to explain all the items represented in the Budget and in general the plans of the Government insofar as they are affected by receipts and expenditure.

State's Contribution to War Effort.

Since the last Budget was delivered peace in Europe and peace in the Pacific have, with the exception of the difficulties associated with its enforcement and occupation, been restored to the world. There will be very many difficult days before we can anticipate equilibrium and a restoration to us of the peace of mind and stability that peace normally brings to us. Western Australia has made a tremendous contribution to the war effort, involving men, money, and services from the public generally and supplies of foodstuffs. In common with all other parts of Australia, we still have very many men and women away from our shores, the latest Commonwealth figures indicating that there are still over 250,000 Australians in the Services outside Australia. In the early stages of the war, before the manpower authorities directed people into the Services, Western Australia led all other States of the Commonwealth by a substantial margin in voluntary enlistments. Those Western Australians serving in the very many spheres of activity have not only acquitted themselves well, but they have again brought to the State, and through the State to the Commonwealth, very much glory and credit. In the field of service, serving with the Australian Forces, a total of 15 Victoria Crosses

have been awarded, and four of these awards have come to Western Australia.

Members: Hear, hear!

The Home Front.

The PREMIER: I should like to make mention of a few things that happened on the home front during the war period. One of these notable things which made a great contribution to the war effort was the construction by the Government of the slipway at Fremantle. This was used extensively by the United States Navy prior to the arrival of their floating dock in our harbour. It was also used extensively, and almost entirely, for the service needed by the British Navy operating from Fremantle.

A very interesting comment made by Capt. Bryant of the United States Navy at a farewell luncheon tendered to the representatives of the Allied Services is very significant of the value of that slipway. He stated that 570 United States Navy submarines had left Fremantle on patrol, in the course of which patrols they had fired 5,500 torpedoes and sunk more than 5,000,000 tons of shipping. He mentioned that, during the first nine months of their submarines being stationed at Fremantle, there were no docking facilities and all they could do was to pray that no submarine would return to Fremantle in a war-damaged condition. At the luncheon Capt. Bryant further mentioned, and singled out for special reference the work of the State Implement Works and the Midland workshops, which he said had probably surprised themselves in the capacity they developed in regard to repairs to shipping. He pointed out that 500 men had worked up to 70 hours per week practically right through the whole period of the years following Japan's entry into the war. I think a tribute such as that should be made wide mention of, because it is indeed a tribute to Western Australian artisans and workmen.

Wooden Ships, Munitions, re.

One other feature with which Western Australia was associated in the war effort was the construction of wooden ships. Orders were placed in Western Australia for 12 wooden ships of 300 tons cargo capacity. Of these, eight have been completed and are in service, two are almost completed, and two

have frames and hulls built and are on the slipways in the course of construction. The total cost of the yard and ships was between £400,000 and £500,000, and all fittings, with the exception of engines and electrical fittings, were constructed locally. We have word that the boats have given excellent service in the islands and have been highly commended by the Army. It is interesting to note that the Department of Munitions placed orders for £12,000,000 worth of munitions of various types in this State. Of course, extensive orders for food, clothing, building materials and various kinds of equipment and fuel and other requisite services were supplied in this State, and supplied through local firms. Another point should be mentioned at this stage as indicating the high level of contribution which Western Australia continues to make to war loans. State instrumentalities have subscribed approximately £2,000,000, and in the current Victory Loan there will be an investment from State authorities of £155,000.

Food Production.

In connection with our food production, despite many difficulties associated with depleted manpower and shortage of materials including fertilisers, the level of production has been very creditable. To run through quickly, one or two items, I would mention that in the case of potatoes the average annual production pre-war was 26,000 tons, whereas the production in 1944-45 was 51,000 tons. In the dairying industry, taking two five-year periods—the five years pre-war, and the five since the outbreak of war—the production of factory butter increased by 2,000,000 lbs. weight. Cheese production increased by over half a million lbs. weight, and processed milks from 3.2 million lbs. to 6.3 million lbs., and that in spite of depleted manpower, and of deterrents due to the pastures because of an insufficiency of fertilisers. The over-all increase, comparing the two five-year periods, is approximately 14 per cent., despite many difficulties with which the farming industry has had to contend. That is a very marked contribution to our production. Flour manufacture in this State increased by 14 per cent. during the war years, and pig production over the same five-year periods by 75 per cent.

Growing of Fresh Vegetables.

The growing of fresh vegetables had a tremendous expansion. In 1938-39 the total area under vegetables in this State was 3,292 acres, whereas in 1944-45 the total area in market gardens was nearly 9,000 acres. Because of that there has been a substantial production in processed foods in Western Australia.

Perishable Commodities.

I think a point which cannot be too strongly emphasised is the danger as well as the difficulty that the increased area of perishable commodities will bring to us unless we can find an increased demand from many sources to take up the slack or taper off production. The many tasks facing us because of the restoration of peace-time conditions are very obvious. Some of them will require very careful handling, and I feel that great wisdom, in fact much wisdom, will be necessary to steer the affairs of State safely through the period required to restore the Service personnel back to civil life.

Mr. Watts: Too right it will!

Repatriation and Rehabilitation.

The PREMIER: Without enlarging on the difficulties associated with repatriation and rehabilitation, I simply wish to say at this stage that the State Government is in the closest collaboration with the Commonwealth Government and is anxious to assist in every possible way towards the re-establishment of ex-servicemen and women. Although repatriation is acknowledged to be a Commonwealth responsibility, in every State department we are administratively and in other ways prepared to give the fullest assistance to make the future easier for those to be discharged. There has been mention in the course of debates recently in the House of the appointment of Mr. Fyfe, which has been referred to as not only satisfactory but a matter for congratulation. As the one who was responsible for that appointment, I am sure that we can with confidence anticipate not only close attention to his responsibilities, but very sound decisions as well as a tremendous amount of energy being applied in his particular sphere.

Land Settlement.

Preparations with regard to land settlement, in spite of the difficult circumstances associated with manpower particularly, are well in hand and steady progress is being made. In connection with matters which are within the province of the Minister for Agriculture, he will in the introduction of his Estimates give some details of what is being done there. Plans are well forward, indeed plans are actually completed, in connection with some of the major public works and the expansion of industry which will make a substantial contribution in taking up the slack of unemployment as well as preparing for the future of the State in public works and in industrial development.

Housing Problem.

The Government has realised the very real need for attention to be given to the housing problem. In collaboration with the Commonwealth Government it has entered into an agreement in regard to houses that are to be built for letting purposes. In other respects too, there will be many difficult problems because of the sudden cessation of hostilities and the sudden relinquishment of controls by the Commonwealth, that will give the State a lot of worry and cause it to experience a lot of difficulty in the fair and proper allocation of building materials to both private builders and State needs. The prospects for the expansion of the mining industry have also been closely examined. I am sure that the Minister for Mines will, on the introduction of his Estimates, give members an interesting statement of what has been and is being prepared so that mining may once more come into its own in this State.

Prospects of Industrial Expansion.

I want to make a particular point in regard to all these things connected with the prospects for the expansion of industry, and in every avenue of potential industry within the State in the immediate future, because there is no easy way, so far as I can see, for us to be restored to peacetime conditions. It will require a lot of confidence on the part of the Government, a lot of confidence by the people in the Government, a lot of sympathetic understanding and a lot of help from all sections in co-operation to enable order to be brought out of the chaos that

the war has caused. The financial responsibility of the State in regard to its ex-service people, perhaps legally, is not very considerable. So far as the State Government is concerned, however, it is anxious not to be cheeseparing in its decisions if in collaboration with the Commonwealth it can give to them a better deal and a better prospect for the future.

Unlikely Variations from Estimates.

In regard to the Budget, which involves approximately £13,000,000, it is unlikely, when one considers the sources of our funds, that very violent variations from the Estimates can occur. Even a variation of half a million pounds is only approximately 6½ per cent., and there are very few factors which might cause such a variation. We receive our revenue from four sources—from our share of the uniform taxation collections, from public utilities, from departmental resources, and from Commonwealth grants and moneys. In the case of the balance of our taxation, this item is fairly stable unless we should meet with some enormous economic upheaval. It would need a very considerable depression to cause a variation downwards of the rest of our taxation by a sum of approximately 10 per cent., so that it can be said that departmental and other sources of income to revenue are unlikely to vary very much. As I will explain later, the achievement of my predecessor was a most remarkable one, and the nearness to his Estimates was a particular feature of especially his last Budget. So that as departmental revenue is unlikely to vary much and as, from public utilities, we may now expect a downward trend, we are not likely to receive a great variation except, perhaps, from railway revenue. Any further depreciation of railway figures, due to restricted earnings from any cause whatever, will, this year, create a serious position so far as the Budget is concerned.

Railway Finance.

Railway figures and railway estimates are usually subjected to considerable scrutiny and receive much comment in this Chamber. Due to the contributions made to the war effort by the Midland Junction Workshops, which normally would have been made to our railway system, we are not in anything like as happy a position as we would wish to be in regard to our rollingstock and

engines, particularly. Later on, not on these Estimates, but in connection with the Loan Estimates, I shall, perhaps, have much more to say on that subject.

Peacetime Expenditure.

I have scrutinised all the prospective sources of added revenue that are available to the State and am very conscious of the demands which might be described as normal demands, but I am also very conscious of the fact that, because of circumstances, it is almost certain that considerable pressure will be brought to bear on the Government for expenditure in every avenue into which the Government might be expected to place and spend money by making contributions from the public purse. The atmosphere and the present attitude certainly support that thought because, on every hand, there are requests for assistance from the Government now that the war is over. Many people will say that because there was sufficient money for war purposes there must be enough for peace. While that must be the attitude of mind in which to approach the things that must be provided for the people, I cannot too strongly emphasise that we must all be mindful of the fact that the debts occasioned by the war still have to be paid, and the debts incurred because of the money borrowed from the people, must be honoured. There are not many sources of money unless we run undue risks in regard to inflation.

Guarding Against Depreciation of Values.

So far as the State limitations are concerned, I hope that we can, while doing justice to all the needs of the State, keep right away from policies that will in any way bring us to a depreciation of values, which would have a very bad effect upon the people and the State generally. So, no matter how great the need, which is acknowledged, and no matter how intense the pressure, the limitations upon us, in regard to expanding our resources, are most marked. While it must be acknowledged that there is a tremendous field for expansion and exploitation of the natural resources of Western Australia, there are many aspects which prompt us to believe that we can induce more population. I submit that in addition to supplying avenues for the spending of Government moneys, Western Australia

provides a splendid opportunity for the spending of private moneys. I am hoping that in the spending of private moneys, and in the encouragement of bringing such moneys to this State, not only all citizens, but the State as a whole will benefit. While we will endeavour to give consideration to any ambitious or enterprising plans of the Government, they can only be undertaken at this stage within certain limits. In endeavouring to be enterprising and looking forward, we have given very close scrutiny to the undertakings that can be financed by properly charging them to revenue. If a greater deficit results than that which is particularly budgeted for the State will have to make a claim under the States Grants (Income Tax Reimbursement) Act.

Commonwealth Grants Commission.

There may be many valid and convincing reasons why it would be uneconomic to restrict plans and planning to what we could finance from revenue each year, but where plans necessitate deficits we have to remember that the Commonwealth Grants Commission is the arbiter of how much of these deficits will be financed from Commonwealth funds. I will endeavour to explain, a little later, just how the system or principle applied by the Commonwealth Grants Commission affects us in the control of our budgetary position. I have received a copy of the Twelfth Report of the Grants Commission. It is on similar lines to its predecessors, and like the eleventh and tenth reports—as well as others—it is a most informative contribution to the Commonwealth and State financial relationships. Even to those who are not particularly interested in the problem that faces the Grants Commission, the report gives a very comprehensive and illuminating economic survey of all the States, and I am sure that when the reports are distributed generally they will prove most useful to all who are privileged to have them.

Calculation of Special Grants.

The Commission has taken, as a basis for the calculation of special grants, a balanced budget, and I think I should take this opportunity to refresh the memories of members of the principles on which the Grants Commission calculates its grants. The principles are that a claimant State is entitled,

subject to certain reservations and adjustments, to be placed in the same budgetary position as the three non-claimant States or, as they are now called, the three standard States. Consequent upon large war expenditure by the Commonwealth Government, those States have shown substantial surpluses, but the Commission has ignored those surpluses and has taken—and intends to take—as its basis the balanced Budget.

Mr. Watts: Always needs, and not disabilities.

Position of Claimant States.

The PREMIER: So that it places the claimant State in the position of being deprived of the benefit of the surplus standard, unless, of course, to the very small extent to which it can, within its own resources, place any sums into reserves, or, because of inability to spend during the war, into suspense accounts to meet belated repairs and to create reserves. But the three standard States have been able to place into reserves substantial sums for both repairs and maintenance—for railways and other works—for which they have now the funds and which they will provide for and continue to use now that the war is over.

It could perhaps be stated that in a claimant State there are reasons why one should not have much objection to this practice, because the substantial surpluses in the standard States have been caused by Commonwealth expenditure. Perhaps it could be stated that it would be unfair to the Commonwealth to expend further moneys merely to enable the claimant States to have surpluses over a balanced Budget. But those objections can only be upheld if the vital point is acknowledged that, when the claimant States require something comparable with the expenditure from the surpluses of the standard States, such moneys will be available to them. That is a vital point so far as this State is concerned, so long as the Grants Commission will bear in mind the needs of claimant States when money has to be spent on maintenance or in connection with matters that have been deferred, and will give the fullest consideration to them at that stage.

Penalties on Claimant States.

In later years the Grants Commission has waived a number of penalties which it formerly imposed on claimant States. It may be

remembered that some years ago I had much to say in connection with the penalties Western Australia suffered because of what was referred to by the Grants Commission as its extravagant social services. It will be remembered also that in the early years of the Commission's work claimant States were penalised because of heavy loan losses in addition to excess charges in connection with social services, because they were claimant States. The first two penalties were removed a few years ago, and in its twelfth report the Commission has intimated that it will not expect a claimant State to make any particular effort merely because it is a claimant State, so it will not expect us to be cheeseparing in many particulars to enable us to claim something when compared with the standard States. The Commission has intimated that this consideration is only temporary, and may be removed later. We hope to be able to convince the Commission that its removal should be a permanent one.

Grant for 1945-46.

The grant this year has been decided at £950,000 made up as follows; the grant, according to the Commission's method of calculation, is £878,000, but the amount of £225,000 was deferred from last year. The sum of those two amounts is £1,103,000, but the Commission has indicated that it thinks the amount necessary to enable us to finance our operations is £950,000, and it has therefore deferred the sum of £153,000. This grant, as recommended by the Commission, was calculated before our Budget was prepared and, in the light of our experience of last year, I have no hesitation in saying that I am sure it will prove inadequate. I feel sure it will be necessary for us to claim an additional sum under the States Grants (Income Tax Reimbursement) Act.

Hon. J. C. Willcock: They should give us £150,000.

The PREMIER: I think so. I think it will be necessary for it to be given to us before the year is over. An interesting comment in the twelfth report is made in connection with the applications made by South Australia and Tasmania for additional assistance under the States Grants (Income Tax Reimbursement) Act, and the observations of the Commission on these two points make interesting reading.

Sitting suspended from 6.15 to 7.30 p.m.

The PREMIER: I was dealing with the observations of the Grants Commission on the claims of Tasmania and South Australia.

Attitude of Grants Commission.

Some very valuable indication as to what might be the attitude of the Commission will be found on page 4 of the Commission's Twelfth Report. In the Tasmanian claim, that State argued that payments under the States Grants (Income Tax Reimbursement) Act should not be based upon a comparison of the budgetary position of the respective States, nor could they be related to the relative financial needs of those States. They further argued that it was neither practicable nor necessary for the Commission to examine the reasons for increases in the expenditure in State Budgets. They desired to have the widest latitude in regard to the amount that, in their view, could properly be charged to revenue, and that a particular scrutiny of Budgets should not be made in that respect. The Grants Commission declined to accept that view and, in its report on the Tasmanian claim, the Commission says that—

It does not consider that the revenue requirements, determined merely by formal declaration of a State Treasurer of his Budget deficit in the year in which financial assistance is sought, necessarily measure the just amount of additional financial assistance.

The Commission further says that the task of deciding what is "just" necessarily involves a close examination of all items of revenue and expenditure with a view to establishing the causes of the insufficiency of revenue. Therefore, the Grants Commission has, on its own behalf, adopted a principle which requires the most meticulous examination of the Budgets of the claimant States.

Financial Autonomy of States Gone.

My interpretation of the Commission's observations in regard to Tasmania is that the Commission will determine whether or not any item of expenditure desired to be undertaken by a State Treasurer should be recouped under the States Grants (Income Tax Reimbursement) Act—and that is a very vital point affecting State finance. It really means that the financial autonomy of a State has gone and, so long as the uniform tax scheme in its present form is in existence, State Treasurers will be at the mercy of the Grants Commission.

Mr. McDonald: A sort of super government.

Hon. W. D. Johnson: That is nothing new; it has been all through!

The PREMIER: While it may be reasonable to expect a State Treasurer to limit his claim for additional compensation under the uniform tax scheme to such an amount as he would have been able to raise had he still control of his income tax, it must not be overlooked that, had the State retained control of income tax, there would in recent years have been a substantial revenue, even if the rates of income tax had not been raised, or even if the same rates had applied as obtained when the uniform tax scheme was brought into being.

Pegged Rates and Rising Costs.

It is quite true that additional taxes, and additional revenue, would have resulted from the large-scale expenditure of the Commonwealth for defence purposes, but it must not be overlooked that the various State undertakings, such as the railways, have had to operate on rates which were virtually pegged whereas costs were continually rising. It seems to me, therefore, that in hearing a State's claim for additional compensation, the Grants Commission will have to take a very broad view of its responsibilities and be careful not to deny to a claimant State the right to spend money on any item which, in the opinion of the State Treasurer, is necessary for the economic welfare of the State. Unless we can have that broad view adopted by the Commission, the State's ability to progress will be very seriously restricted indeed.

Hon. J. C. Willcock: It can be said that the Commission has been reasonably just.

The PREMIER: I intend to make some comments in that regard. The Grants Commission, so far as its examination of Western Australia's position is concerned and so far as allowances have been made as affecting us in specific problems, has shown that its attitude to us has been very understanding and indeed, in many particulars, generous. I will return to some comments in connection with the Grants Commission at a later stage.

The Budgetary Position.

The Budget figures merely set out items of revenue and expenditure, which expenditure it is anticipated can be made from revenue. When the Loan Estimates are pre-

pared and submitted to members, it will be seen that provision has been made for considerable public works and, therefore, expenditure which will have for its object the investment of moneys within the State, to be spent in the best interests with a view to using the State's own resources and developing undertakings that will best serve the State.

To deal now particularly with the Budget figures, last year the Treasurer anticipated a surplus of revenue over expenditure of £1,673, whereas the actual result showed a surplus of £4,490. At this stage I wish to say that the record of my predecessor in office, Hon. J. C. Willcock, is one to be envied. He had five successive surpluses. He gave his promise very early in the war that the utmost endeavour would be made to establish budgetary equilibrium in this State. He not only gave his word, but he honoured it, with the result that he has that remarkable record.

Last Year's Surplus.

Last year a surplus of £4,490 was achieved after setting aside £45,000 as a reserve to meet belated repairs and deferred maintenance for railways, and £40,000 for drought relief which was not expected when the Budget was prepared.

Revenue and Expenditure, 1944-45.

A comparison of the estimated and actual revenue and expenditure is as follows:—

	Estimated. £	Actual. £	Increase. £
Revenue ..	13,584,871	13,953,830	368,959
Expenditure ..	13,583,198	13,949,340	366,142
Surplus ..	..	4,490	..

The bulk of the increased revenue came from the Railway Department, the figures for which I will deal with later. In the meantime I shall give a brief review of the various items of revenue showing anticipated and actual figures. Taxation receipts were £168,888 above the estimate, all classes of taxation having yielded more than was expected when the Budget was prepared. The estimated and actual yields of taxation were—

	Estimated. £	Actual. £	Increase. £
Land Tax ..	110,000	118,184	8,184
Totalisator duty ..	65,000	121,374	56,374
Stamp Duty ..	220,000	250,829	30,829
Probate Duty ..	210,000	275,477	65,477
Entertainment tax ..	98,184	98,334	150
Licenses ..	84,000	91,924	7,924
Total ..	£787,184	£956,072	£168,888

Revenue Items.

In addition to these amounts we received £2,546,000 under the States Grants (Income Tax Reimbursement) Act paid by the Commonwealth Government under the uniform tax scheme. This amount is fixed by statute and will be approximately the same this year. The increase in land tax was due to the collection of arrears, which are now almost eliminated, very few old amounts being outstanding. The amount received for totalisator duties was surprisingly large, the yield having been nearly double the amount estimated. In pre-war years the yields of totalisator duty ranged between £50,000 and £60,000, but with the advent of large numbers of servicemen, particularly Allied servicemen, and greater prosperity due to war expenditure, attendances at race meetings were high and the transactions through the totalisator were very substantial.

Hon. W. D. Johnson: That might continue this year.

The PREMIER: But not to such an extent as last year. I am told that investments on the totalisator by Allied servicemen were made with almost reckless abandon.

Hon. J. C. Wilcock: They all went to the £5 window.

The PREMIER: And I think mostly they took a taxi home. The amount collected in stamp duty is a welcome sign of return to more normal conditions. Receipts from this tax fell from £284,000 in 1938-39 to £209,000 in 1942-43, picked up slightly in 1943-44 and last year showed a welcome increase. Probate duty is always an unpredictable amount. Last year two very large estates were sworn for probate, but it is very difficult to budget, whether for household purposes or State purposes, in anticipation of receiving windfalls. This year we have again budgeted for an amount which I confidently believe will be received. Most of the larger amounts collected by way of license fees was due to liquor licenses. Territorial revenue yielded £348,542, compared with an estimate of £317,500. Revenue from land was practically £200,000 and included amounts of land rents paid in advance in order that landholders could freehold their property. Possibly there will be a decline from that source this year. There were other minor variations but, all in all, the estimates were very close to the amount actually realised.

Departmental Revenue.

Departmental revenue, which was estimated at £1,710,575, was lower by £9,671, the actual collections having been £1,700,904. The predominant feature of last year's Budget is the very close realisation of actual collections as compared with the estimates. It is interesting to note that the revenue from the Public Trust Office was £13,051 as against an estimate of £9,000. Treasury revenue, which covers a large number of miscellaneous items, was estimated at £1,085,506, and the amount received was £1,042,825, a decline of £42,681. The decline in the main was due to the lower collection of interest by the Agricultural Bank and also to the fact that we received less from the State Government Insurance Office than was estimated.

The revenue from trading concerns, representing profits and interest on debt charges, amounted to £85,958, compared with an estimate of £77,720. Additional contribution for debt charges by the Wyndham Meatworks and the State Engineering Works accounted for the increase.

Public Utilities.

Turning to the operations of public utilities, I think members will be able to obtain a better review of results if I deal with revenue and expenditure figures together. The Goldfields Water Supply was estimated to earn £280,000 and actually collected £306,384. Increased sales of water accounted for the greater revenue of £26,384, but expenditure on this utility was £35,852 greater than was anticipated. The increased expenditure was due to the need for pumping water from Canning Dam to Mundaring. This year it is unlikely that there will be this book-keeping entry as the water is still flowing over both weirs and it is extremely improbable that any transference of water from one reservoir to the other will be necessary. The Metropolitan Water Supply had a very good year, the revenue having been £34,517 above the estimate, while other hydraulic undertakings showed an increase of £6,054 on earnings of £87,054. Greater expenditure was due to the cost of trucking water to dry areas in an endeavour to alleviate drought conditions.

Railways.

The railways, by far the greatest public utility, had a less fortunate year than was expected when the Budget was prepared. The estimated revenue was £4,215,000, and the actual revenue was £4,271,888, an increase of £56,888, but the expenditure, which was estimated at £3,444,000, was £208,094 above this figure. One reason for the difficulty experienced with the railway estimates was the heavy cost occasioned in water haulage for locomotive purposes. The quantity of water hauled for railway use reached as high as 2,000,000 gallons per week at one stage, which gives an indication of the severity of the drought effects on railway dams and the difficulties associated with water haulage generally. One outcome was the maintenance necessary to locomotives because of the inferior quality of water that had to be used on occasions.

Tramways and Electricity Supply.

The tramways revenue was estimated at £532,000 and yielded only £509,530. On the expenditure side the estimate of £394,500 was greater than the actual expenditure by £2,394. The electricity supply earned £577,979 compared with an estimate of £570,200, an increase of £7,779, whereas the expenditure, estimated at £475,200, was actually £479,259, an increase of £4,059.

Expenditure, 1944-45.

Turning now to expenditure, I shall deal only with the main items of variation between estimated and actual figures. Expenditure under Special Acts, which deal with payments under the Constitution, and other Special Acts and debt charges, was close to the estimate. The estimated figure was £4,625,518 and the actual, £4,634,706. The expenditure of the Premier and Treasurer's Department, which covers a number of sub-departments, was £51,027 above the estimate of £1,681,954. The bulk of the payments in this department come under the miscellaneous section of the Treasury Department; and increased payment under this section was due largely to the amount of £40,000 set aside to meet drought relief, to additional expenditure of £9,880 under provision for war-caused expenditure, and an additional grant to the

University of £2,000. The Public Works Department expenditure was estimated at £221,130, whereas the actual expenditure was £233,085. True, there was additional expenditure for maintenance work carried out on the North-West harbours and jetties. Other departments showed little variation between the estimated and the actual figures, but I think the effort of the Treasurer to keep his figures so close to the estimate, after meeting a small additional reserve for railway belated repairs and an amount for drought relief, which was not anticipated, was very satisfactory indeed.

War-caused Expenditure.

It is true, Mr. Chairman, as I have already mentioned, that the advantages of war-caused expenditure experienced in other States was something not very widely enjoyed in this State; and as for permanent results in industries or roads or buildings due to war expenditure, this State has in my opinion certainly fared very badly. The experience in the other States has been that tremendous war expenditure has enabled them to set aside out of their increased railway earnings enormous sums to meet the repairs and replacements which inevitably must follow, but for which they will have the cash in hand now that the war is over. We have not been anything like as fortunate, and we are facing a post-war period with a very heavy burden of maintenance still to be undertaken.

Although we have the opportunity to present our case to the Grants Commission for the particular amounts which may result in a deficit, it may be that the needs for railway maintenance particularly will not be met in the period which must elapse before the uniform tax scheme expires. But should the uniform tax scheme continue and we are able to obtain relief from the Grants Commission, I am hoping that we will be treated very generously when our position is compared with that of the standard States. I believe that in some States millions of pounds have been set aside—millions! As a matter of fact, I have heard the Premier for Victoria twitted with the remark that he has banks bulging with bullion. I know, too, that Queensland has had the opportunity to put aside very large sums of money to meet

replacements and deferred maintenance, as well as the disabilities caused by war to that State's rollingstock and roads. We, however, are not in that fortunate position and I therefore hope that full recognition will be given to us of our plight in that regard.

Budget for 1945-46.

Turning now to the Estimates for this financial year, I think I can say quite confidently that these have been prepared on a realistic basis, with the full appreciation that we have to face a year in which revenue is declining and expenditure is increasing. I can find no reason for apologising for the fact that I have budgeted for a deficit of £207,090. As far as possible, estimates of revenue have been based on what we anticipate we should be able to receive, while on the expenditure side there has been no hesitation in including items upon which the need for expenditure appears to exist. As I stated earlier, we still have the right under the uniform tax scheme to approach the Commonwealth Treasurer for additional compensation for the loss of our right to impose income tax, and should the result anticipated in the Budget be realised, a claim will be lodged to enable us to meet the deficit. I have already explained that our case has to be proved. The Budget figures will be tested by the Grants Commission.

Uniform Tax Scheme.

In making a brief comment on the uniform tax scheme—and I suppose some comment on this is expected from me—although the scheme will not expire until June, 1947, I think that before that time the pros and cons, as between the States and the Commonwealth, will have to be weighed very carefully. The initiation of the uniform tax scheme has created financial problems as between the Commonwealth and the States of the first magnitude; and, as I stated previously, has greatly weakened the financial autonomy of States. Whether this is a good thing or a bad thing can perhaps only be answered completely by the happenings of the future. If the uniform tax scheme is to continue, however, there will have to be a radical change in the method of assessing the compensation due to the States, if justice is to be done to them. From the point of view of the taxpayer, I have no doubt that the uniform tax scheme has very many advantages. The system makes for simpli-

city and the taxpayer, no matter in what part of Australia he may live, knows that he is being treated in exactly the same manner as are taxpayers in other parts of Australia.

Hon. W. D. Johnson: That does not apply to deductions.

The PREMIER: To some deductions it does not; but the disadvantages of the scheme are particularly obvious to State Treasurers. No longer can the State Treasurer adjust his taxation to meet his needs. Where his needs exceed the compensation which may be granted him by the Commonwealth, he has to approach the Commonwealth Treasurer and has to satisfy the Grants Commission that his claims are just.

Responsibility of Grants Commission.

It is clear that a tremendous responsibility is to be thrown upon the shoulders of the Grants Commission; and while this State has great confidence in the impartiality of the members of that Commission and in their ability to assess a serious position, it is very striking that, in the case of a State with small revenue, a small body of men has the power to determine the extent of the financial obligations the State should undertake. But the real effect of the uniform tax scheme is that we have many of the disadvantages of unification, without all its advantages. It may be that from a political point of view the State Treasurer is saved the unpleasant duty of having to impose higher taxation when the need for more revenue arises because of pressing demands. But a very important point which I feel I cannot overstress is that while he may endeavour to do the best for his State, to meet the needs of the people of the State, to prepare for its development, and to safeguard its future, he may without compunction undertake expenditure when it would be possible for an unsympathetic attitude to deprive him of the compensation occasioned because of a Budget deficit. So in carrying out a useful piece of work, properly considered and completely planned, and incurring expenditure in connection therewith—expenditure that should properly be charged to revenue at this stage—if he were to have an unsympathetic Federal Treasurer and an unsympathetic Grants Commission, the State Treasurer would be in a very difficult position indeed.

Reasons for Variations in Revenue.

To turn now to a review of the revenue figures I have submitted, I will touch briefly on the reasons for the variations as from last year to this year. Taxation is estimated to yield £3,474,184 as compared with an actual collection last year of £3,502,072. A slight decrease is allowed for because of the decrease in the collection of land tax, since, as I mentioned earlier, last year's figure included arrears which cannot be repeated. Again, totalisator duty last year was, I think, very much higher than we can anticipate its being this year. Stamp duties are estimated at £260,000, an increase of nearly £10,000 on last year's collections. I think we can anticipate that transactions in land and real estate will be greater than they were last year. Under probate duty we have allowed for a decline of £25,477. Under the heading of "Territorial," we expect to receive £372,500 as compared with £348,542 last year. That increase is anticipated because of the prospect of a buoyant timber market.

Departmental Revenue.

Departmental revenue is expected to yield £1,309,928 as compared with £1,700,904 last year. The very big drop is due to the fact that last year's figures included £318,000 which represented the balance of insurance paid in connection with the destruction of the "Koolama." The disposal of that money was explained by the Treasurer when introducing the Budget last year. A large proportion was used to repay Treasury bills which had been advanced for deficit purposes during the depression.

Rural and Industries Bank.

A decrease of £51,161 has also been allowed for in connection with the Agricultural Bank. As members are aware, the Agricultural Bank has been re-constituted. It opened its doors this week, trading under the title of The Rural and Industries Bank; and, so far as the Treasury transactions are concerned, there has been a reduction in the interest rate charged on the capital of the bank from $4\frac{1}{2}$ per cent. to 3 per cent. An offset to the reduced revenue we

shall get from that institution is that the new bank will bear its own cost of administration, and the charge on revenue will be in relation to the operations of the agency section. I would like to inform members that the institution got away to a very good start. As a matter of fact, the results of the last four days are a very happy augury for the future. There are members in this House who have shown me letters on the matter. In one case, there is a district which offers immediately 14 new accounts if the bank will open up in that district; and in all centres reports are very encouraging and indicate that, in undertaking a new type of business, the bank has immediately been given the public confidence. I am sure that the goodwill expressed towards it from both sides of the House will be realised and that those good wishes will carry it along to a very good future.

Increased Commonwealth Grant.

The earnings of the Royal Mint are estimated at £41,500, a reduction of £28,314 when compared with revenue earned last year. This reduction has been occasioned by the falling off in contracts for coinage which the Mint had undertaken on behalf of the Commonwealth Government. The revenue from the Commonwealth will be £46,000 greater than was received last year, due to the increase in the grant received from the Commonwealth Grants Commission. The revenue from Trading Concerns will be down slightly compared with last year. Profits will be £20,228 lower on account of the decline in profits from the W.A. Meat Export Works. Considerable Commonwealth storage of war foods has meant a buoyancy in the revenue of that institution. Against the decline in those profits, we should have a greater contribution towards debt charges from the Wyndham Meat Works, which opened again this year, and from which we confidently expect to have a much bigger return next year.

Actual and Estimated Revenue.

Dealing with the estimated revenue this year compared with the actual collections last year the figures are as follows:—

	Actual 1944-45.	Estimated 1945-46.	Increase.	Decrease.
	£	£	£	£
Bunbury Harbour Board	3,500	3,000	...	500
Fremantle Harbour Trust	326,229	270,000	...	56,229
Goldfields Water Supply	306,384	305,000	...	1,384
Abattoirs	81,689	76,500	...	5,189
Metropolitan Water Supply	600,517	580,000	...	20,517
Other Hydraulic Undertakings	87,054	86,000	...	1,054
Railways	4,271,288	4,250,000	...	21,288
Tramways	509,530	510,000	470	...
Ferries	12,141	12,000	...	141
Electricity Supply	577,979	600,000	22,021	...
State Batteries	20,272	25,050	4,778	...
Caves House	12,184	12,250	66	...
	6,808,767	6,729,800	...	78,967

The decline in the figures for the Fremantle Harbour Trust as compared with last year's figures is due to the fact that considerable arrears of revenue were collected last year mainly on account of the harbour having been used for defence purposes. The falling-off in the earnings by the Metropolitan Water Supply Department is due to no sales of water being anticipated for the Goldfields Water Supply from the Canning dam; and, in addition, the alteration in the Perth City Council rating will mean a lessened earning for us in that connection. The decrease in railway earnings will primarily be due to little or no defence traffic; and owing to the wear and tear in connection with the service given in the past, it is anticipated that there will be difficulty in bringing our rollingstock up to a position to enable it to cope with traffic. Greater revenue is anticipated from electricity supplies as a result of the extension of the use of electricity for ordinary civil purposes.

Expenditure Under Special Acts.

Expenditure under special Acts is expected to vary very slightly from that of last year. Increased expenditure for super-annuation payments, an increased grant to the University of £5,500 and the continuance for the whole year of increased Parliamentary allowances account for that increased figure.

Reduction of Debt Charges.

As an offset to this increase, we have secured a reduction of £35,671 in the debt charges from oversea, being the net profit of a very satisfactory conversion, in London, of part of our London debt, after allowing for charges on the new debt raised in Australia. A very big sum was involved in this

transaction—over £60,000,000! I think it was £94,000,000. There will be an increasing benefit as time goes on from this conversion.

Hon. J. C. Willcock: That figure of £94,000,000 is for all Australia.

The PREMIER: Yes. I think our share was £13,000,000. It was a fairly big sum. The gross saving this year on conversion is £96,500, but when it becomes fully effective it is anticipated that the saving will be in the vicinity of £250,000 per annum.

Budget Increases.

Running briefly over the increases that will be found in the Budget, it will be noticed that increased expenditure is anticipated in the Government Printing establishment. With the opening of the Tourist Bureau, a very substantial increase will be found to be provided for. I am certain that we have in this State something to sell in catering for tourists, and a tremendous increase in spendings in Western Australia is possible.

Development of Tourist Traffic.

For some time the Government has had under consideration the appointment of a highly paid officer capable not only of instituting plans for tourist trips but plans for popularising many districts of this State which have, as natural attractions, features that vie with those of any other States in their ability to satisfy the requirements of tourists, no matter whence they come. I feel confident that such rivers as the Murray, if abroad or in any other State of Australia, would be featured for their particular beauty. If we take the area of our

coastline from Flinders Bay, or even from Fremantle around the Leeuwin and as far as Esperance, we can find attractions, inlet by inlet which, if properly organised and featured, would not only draw tourists from other States but would satisfy the demands that they make.

Departmental Expenditure.

Under the Public Works Department there will be found an increase where additional expenditure has been provided for the Fuel Technology Bureau, where very important work is being done in connection with the gasification of Collie coal. This bureau will be capable of making all sorts of experiments into the development of fuels from the natural resources of this State. The Lands Department expenditure is up by £12,000, due mainly to expenditure to be incurred in relation to land settlement for soldiers, because in the Lands Department, very substantial contributions both in services and in expenditure, will be made towards the settlement of ex-servicemen. In the Crown Law Department will be found an increased figure to provide for the Legislative Council elections of 1946. In the Public Health Department will be found an increased figure to provide for additional sums to be granted to the flying doctor scheme, for the provision of medical services in the Kimberleys and for the appointment of additional medical officers to the department. Provision, too, is made for increased expenditure on the North-West ports. There will also be found an increased sum provided for the Education Department.

In the Agricultural Department, expenditure is up by £22,000 for various reasons, including the purchase of stock, provision for further experimentation on the Ord River and, as will interest the member for Mt. Marshall and others, additional sums for the eradication of grasshoppers. Herd-testing is to be revived in various districts, and this very important phase of our dairying industry is to be developed at least to its pre-war basis. Muresk Agricultural College is opening, and that also accounts for additional expenditure. Public utilities are expected to cost £67,000 more than last year. Most of this expenditure affects the railways. In the Tramway Department, additional money is being provided for the extensive re-laying of the tram-tracks.

Public Utility Amenities.

Provision of public utilities in such districts as those of the member for Roebourne, the member for Pilbara and the member for Kimberley gives this Government, and gave its predecessors, cause for great concern. It is a very difficult matter in any State or country to provide amenities where the population is sparse. This is apparent even to members who represent districts in the southern parts of the State. In connection with more than 80 per cent. of the State these difficulties are intense. I have always been conscious that the State must accept a very big burden for the provision of amenities and services, particularly transport, for the people of our scattered regions. In addition, water supplies, electric light, and education are, in small communities of sparse population, very difficult matters to provide, but they are certainly services that the Government cannot deny.

Conditions in North-West.

In the past I have personally taken steps to endeavour to alleviate conditions and difficulties in the North-West, and the State Government at the moment has very definite plans developed that will do much for those living in areas of small population. It is quite understandable that in towns of a population of more than 250 or 300, the expectation of those people is very great, and they are certainly very deserving. We have had quite a number of itinerant persons moving up and down our coast thinking that they have discovered something and found the panacea for the ills of all our North-West residents. But I want to say definitely and confidently that, before they thought of becoming interested, the Government had been very active in a practical way. In looking to the future, with very much anxiety for the population of this State, I feel quite sure that neither this Parliament nor any person or group of persons that have opportunities to provide moneys to afford facilities for such people as I have mentioned, can do very much without the utmost co-operation with the Government.

As to Migration.

In speaking of matters generally, and addressing my concluding remarks to other matters that give me cause for great concern, I wish to say that I am more than ever

seized with the importance of many factors, which influence the welfare of this State and Australia, that are outside our control to determine, in spite of the fact that they almost determine our destiny. Much has been said, by the enthusiasts of migration, regarding what State and Commonwealth Governments should do, but I do not intend to be stamped into a pronouncement of policy by enthusiasts who usually do not pause to examine the fundamentals. An announcement may be expected shortly from the Commonwealth Government, which controls migration, as to the best ways and means of providing in the future for this continent to carry more than 7,000,000 people, but before any schemes of migration can be satisfactorily embarked upon, I think all enthusiasts should realise that our first duty is to the men and women of this country who have sacrificed so much to protect it and keep it free. After that there must be a close investigation and examination of the prospects of success of those who, from any country, are anxious to come to us to test their fortunes. Particularly should there be a close examination of the persons themselves, as to their prospects, as persons, of adapting themselves to our conditions.

Post-War Period.

Speaking directly of things that determine our welfare and destiny, I wish to touch on a topic that is perhaps a hobby of mine, but one from which I think we cannot depart very far. Let us examine the external influences which, in a post-war sense, are likely to affect this State and Australia. We can anticipate that the transition stage from a period of war to the days of peace is going to be difficult. Even if normality were with us as regards our exportable capacity, in the purchasing power of other countries, that transition period would, even then, be difficult, and it is likely that the combination of increased demand and increased prices will give a false outlook, in some quarters, as to the prospect of great agricultural expansion in Australia. It will not be until trade conditions settle down that we can make long-term estimates, with a reasonable degree of accuracy, to make sure how far it is safe to go.

If we look to Great Britain we must realise that she will be in a difficult posi-

tion as a debtor nation. Britain may desire to retain her colonial preferences, but, if she does, they will be in distinct conflict with many of the matters already agreed to by Britain under mutual aid agreements and the Atlantic Charter and, indeed, in conflict with her own internal rural policy. Britain's attitude and her decisions, together with the obscure position in Europe, will exercise a profound influence on the successful exporting from Australia, in a long-term view, of many of our products. To take first the last point I mentioned, Britain pre-war imported two-thirds of her requirements from rural sources, but she now imports one-third.

Great Britain's Investments.

Taking the case of Britain's investments, and their shrinkage abroad, we must realise that Britain may not be in a position to determine from which countries she will purchase some of the goods formerly purchased from her dominions. The changed financial status of Britain will make it difficult for her to obtain oversea credits, and she may be forced to accept from foreign countries a striking variation of her former policy on markets for her goods and services.

Australia's Exports to Great Britain.

The significance of that position as it affects Australia may be quickly shown by expressing a few figures of the exportable quantities of Australia's product that pre-war Britain took from us. Britain took from us 94.5 per cent. of our butter, 96 per cent. of our cheese, 97 per cent. of our mutton and lamb, 82 per cent. of our apples and pears, 85 per cent. of our canned fruits, 70 per cent. of our dried fruits, 88 per cent. of our sugar, 44 per cent. of our wool, and 38 per cent. of our wheat. Those were the percentages pre-war of Australia's exports for which Britain was found as a market. When this factor is placed side by side with the fact that Western Australia exports the following proportions of all her production, the real significance of Britain's policy can be appreciated.

Western Australia's Exports.

Western Australia exported 76 per cent. of her total wheat production, 100 per cent. of her wool production—Albany imported tops for the mills—66 per cent. of her flour,

27 per cent. of her beef, and 20 per cent. of her mutton and lamb. Those are the figures of our total production represented by our export proportion, with Britain taking from Australia the percentages that I previously mentioned, so one can see how Britain's changed status can affect Australia. Then there is the difficulty associated with the capacity of European countries, such as France, Belgium and Holland, to re-organise their own economic structure on bases which will enable them to take part in international trade. If they cannot successfully establish their overseas positions there must inevitably be a degree of self sufficiency developed in those countries regarding the products they require. The German position is also significant. If Germany is to be forced to change—as I presume she will be—from being a highly industrialised nation to a nation of rural production, there will be such a diminishing factor in her imports of food requirements as will embarrass more than one nation.

Financial Status of Dominions.

Another factor that is noticeable is the changed financial status of such countries as India, Canada, and South Africa. I think the changed financial status of India might easily mean much to Australia, if we can exploit that market, but perhaps overshadowing all of the problems that one can see outside Australia is the way America will use her immense financial resources. That country, the richest in the world, has a distinct obligation in the restoration of Europe. She will not only have to make contributions in materials but, possibly, substantial contributions in cash in order to restore the European countries and enable them to function so as to enable America to trade with them.

Building on Sound Foundations.

In face of these matters as some of the external influences which will give us cause for very much thinking, very much planning and which create a realisation of the necessity to build on a sound foundation both in the State of Western Australia and in Australia in general, it may be that the short-term trend in regard to wheat and many other foodstuffs will bring to us a very buoyant market. One could hazard the guess that wheat will return to us some-

thing above its present price. In Western Australia our potential for producing the finest wool in the world will render us safe in that respect, but in our moments of optimism and healthy anticipation respecting the progress and development of this State, without any pessimism whatever we will be well advised to plan soundly, to plan our structure well and to develop our industries not on the basis of any forceful expansion but in a realisation of what is sound, as we face the future.

Budgets of Other Days.

I have endeavoured to deal with the introduction of the Budget in a way that might prevent it from being altogether flat. It is very difficult to deliver a Budget speech that is not so. We are not in the same position today as were Treasurers of other days. I understand that then the anticipation of the Budget was more or less like the expectation of Father Christmas. That was when we had an interested Civil Service that thronged the galleries; when taxation and its variations were matters of utmost moment to all sections of the community. That was when even the Legislative Council adjourned so that members from that Chamber could listen to the Budget speech.

The Minister for Lands: They do not do much else than adjourn.

The PREMIER: Those days are gone. The Legislative Council on this occasion may have adjourned early on account of the Budget speech; but if it did, we have not been honoured with the presence of members from that Chamber.

Mr. Doney: They have sent a representative!

The PREMIER: And a very worthy one.

The Minister for Lands: We have got the brains of the House anyhow.

Mr. Watts: And the weight.

Conclusion.

The PREMIER: While I have no illusions at all as to the difficulties that face us in the future and the unrest that always follows upon such a calamity as the recent World War, I have a very clear conception of my own responsibilities and the necessity for hard work on the part of all sec-

tions of the community. I hope that by the co-operation of all sections, the united effort will mean that the interests of Western Australia will be better studied and served, and above all that within this State, as a component part of Australia, there will be a realisation, which will be more firmly grounded as the days go by, that the

war from which we have just emerged successfully was indeed a war to end war. I move the first division of the Estimates, namely—

Legislative Council, £2,363.

Progress reported.

House adjourned at 8.34 p.m.

**CONSOLIDATED REVENUE FUND.
ESTIMATE FOR 1945-46 YEAR.**

	£	£	£	£
SURPLUS FOR YEAR 1944-45				4,490
Add Increases in Estimated Revenue, 1945-46—				
Taxation :				
Stamp Duty		9,171		
Licenses—Liquor		2,984		
Licenses—Other		92		
			12,247	
Territorial :				
Land		1,887		
Timber		22,160		
			24,047	
Law Courts—Fines and Fees			4,650	
Departmental :				
College of Agriculture		1,813		
Forests		6,805		
Harbour and Light		2,559		
Lands and Surveys		1,124		
Land Titles		2,865		
Medical		2,077		
Native Affairs		8,558		
Printing		1,805		
Treasury—State Insurance Profits		20,000		
Sundry Minor Variations (net)		2,554		
			50,960	
Commonwealth—Grant under Section 96			46,000	
State Trading Concerns—Recoup of Departmental Charges, Interest, etc.			10,830	
Public Utilities :				
Electricity Supply		22,021		
State Batteries		4,778		
			26,799	
				181,542
Add Decreases in Estimated Expenditure, 1945-46—				
Special Acts :				
Interest and Sinking Fund		35,671		
Forestry—Transfer from Revenue		3,050		
Pensions and Retiring Allowances		2,077		
			41,698	
Departmental :				
Treasury Miscellaneous :				
Agricultural Bank Commissioners		1,830		
Exchange		45,164		
Expenditure owing to War conditions		52,280		
Royal Mint—Additional Grant		7,000		
Expenses on Conversion Loans		2,841		
University—Additional Grant		2,700		
Seasonal Drought Relief		40,000		
Transfer "Koolama" Insurance to Special Accounts		318,082		
Interest and Sinking Fund on Local Public Works		6,650		
Sundry Minor Variations (net)		32,028		
			478,575	
Public Works and Buildings		10,420		
Forestry Department		1802		
Child Welfare and Outdoor Relief		2,105		
Mines Department		3,533		
Sundry Minor Variations (net)		16		
			498,511	
Public Utilities :				
Goldfields Water Supply		21,852		
Other Hydraulic Undertakings		6,075		
			27,927	
				506,136
				752,168
Less Decreases in Estimated Revenue, 1945-46—				
Taxation :				
Land Tax		3,134		
Totalisator Duty		11,974		
Probate Duty		25,477		
Entertainments Tax		150		
			40,135	
Territorial—Mining			80	
Departmental :				
Chemical		1,430		
Public Health		2,895		
Public Works		10,969		
Treasury :				
Agricultural Bank—Interest		31,161		
Bunbury Bulk Handling—Interest		3,600		
Bank Balance—Interest		19,447		
Government Workers' Compensation—Surplus		19,100		
Pig Industry—Recoup of Expenditure		6,840		
Commonwealth Savings Bank—Profits		2,498		
State Insurance—Taxation		1,498		
"Koolama" Insurance transferred to Revenue		318,082		
Sundry Minor Variations (net)		4,607		
			426,042	
				441,936

CONSOLIDATED REVENUE—continued.

	£	£	£	£
Trading Concerns—Profits recovered			20,228	
Public Utilities:				
Fremantle Harbour Trust		56,229		
Goldfields Water Supply		1,384		
State Abattoirs		5,189		
Metropolitan Water Supply		20,517		
Other Hydraulic Undertakings		1,054		
Railways		21,288		
Sundry Minor Variations (net)		105		
			105,766	
Royal Mint			28,314	
				636,468
				115,700
Less Increases in Estimated Expenditure, 1945-46—				
Special Acts:				
Parliamentary Allowances		3,730		
Superannuation		43,635		
University—Subsidy		5,509		
Sundry Minor Variations (net)		2,436		
				55,301
Departmental:				
Government Stores		1,259		
Government Printer		5,411		
Tourist Bureau		2,284		
Treasury Miscellaneous:				
Reforestation Grant		15,000		
Rural Bank Expenses		60,000		
			75,000	
Department of Industrial Development		7,505		
Lands and Surveys		12,293		
Registry and Friendly Societies		1,677		
Prisons		3,018		
Crown Law Department		3,403		
Medical		1,827		
Public Health		6,054		
Harbour and Light		2,798		
Fisheries		1,063		
Education		26,400		
Agriculture		18,035		
College of Agriculture		4,229		
				172,322
Public Utilities:				
Metropolitan Water Supply		12,064		
Railways		60,406		
Tramways		7,894		
Electricity		10,741		
State Batteries		3,366		
Sundry Minor Variations (net)		696		
			95,167	
				322,790
ESTIMATED DEFICIT, 1945-46				207,090

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[Return No. 1.]

BALANCE SHEET OF THE GOVERNMENT OF WESTERN AUSTRALIA AT 30th JUNE, 1944, AND 30th JUNE, 1945.

	30th June, 1944.	30th June, 1945.		30th June, 1944.	30th June, 1945.
	£	£		£	£
Public Debt	96,478,295	95,894,885	Invested in Works and Services, etc. ...	95,022,365	94,502,386
			Balance—General Loan Fund c/d. ...	1,455,930	1,392,499
	96,478,295	95,894,885		96,478,295	95,894,885
Consolidated Revenue Fund ... ..	...	19,072	Consolidated Revenue Fund	5,901,975	...
Balance General Loan Fund	1,455,930	1,392,499	Commonwealth Government—Tax Arrears	483,275	527,845
Advances to Revenue Fund	5,901,975	...	Advances (under Appropriation "Advance to Treasurer")	264,913	175,006
State Taxes, Arrears	429,943	470,098	Expenditure in Suspense	126,744	27,068
Hospital Fund Contributions, Arrears ...	53,332	57,747	Stores on hand	838,523	851,136
Reserve Accounts	14,853	14,209	Remittances to London	360,000	...
Suspense Accounts	140,950	141,193	Trust Fund Investments—		
Trading Concerns	126,869	101,200	Governmental	1,879,263	2,029,931
Trust Funds—			Private	2,214,502	2,514,264
Governmental	4,380,712	4,660,638	Banking Account	2,365,023	2,504,695
Private	2,363,223	2,674,042	Cash in hand, etc.—		
			Banks Current Account	372,161	843,861
			Banks in Eastern States	26,745	44,804
			In London	10,077	9,058
			In Transit	10,751	3,030
			In Hand	13,835	...
	14,867,787	9,530,698		14,867,787	9,530,698

[Return No. 2.]

REVENUE AND EXPENDITURE, 1944-45, COMPARED WITH ESTIMATE.

SUMMARY

	Estimate.	Actual.	Comparison with Estimate.	
			Increase.	Decrease.
	£	£	£	£
Revenue	13,584,871	13,953,830	368,959	
Expenditure	13,583,198	13,949,340	366,142	
Deficit				
Surplus	1,673	4,490	2,817	
Net Improvement			£2,817	

DETAILS.

Revenue.	Estimate.	Actual.	Comparison with Estimate.	
			Increase.	Decrease.
	£	£	£	£
Taxation	3,333,184	3,502,072	168,888	
Territorial	317,500	348,542	31,042	
Law Courts	60,000	60,341	341	
Departmental	1,710,575	1,700,904		9,671
Royal Mint	68,000	69,814	1,814	
Commonwealth	1,377,432	1,377,432		
Trading Concerns	77,720	85,958	8,238	
Public Utilities	6,640,460	6,808,767	168,307	
Total Revenue	13,584,871	13,953,830	378,630	9,671
Net Increase			£368,959	

Expenditure.	Estimate.	Actual.	Comparison with Estimate.	
			Increase.	Decrease.
	£	£	£	£
SPECIAL ACTS—				
Constitution Act	16,910	16,910		
Interest—Overseas	1,789,873	1,789,873		
Interest—Australia	1,628,849	1,623,892		4,957
Sinking Fund	708,500	711,623	3,123	
Other Special Acts	481,386	492,408	11,022	
GOVERNMENTAL—				
Departmental	3,668,275	3,775,848	107,573	
Exchange	503,000	506,164	3,164	
Unemployment Relief	650	591		59
PUBLIC UTILITIES	4,785,755	5,032,031	246,276	
Total Expenditure	13,583,198	13,949,340	371,158	5,016
Net Increase			£366,142	

[Return No. 3.]

REVENUE.

STATEMENT OF RECEIPTS FROM 1936-37 TO 1944-45 AND ESTIMATE FOR 1945-46.

Heads.	1936-37.	1937-38.	1938-39.	1939-40.	1940-41.	1941-42.	1942-43.	1943-44.	1944-45.	Estimate 1945-46.
TAXATION—	£	£	£	£	£	£	£	£	£	£
Land Tax	117,249	124,038	115,229	99,880	122,063	136,455	132,102	122,519	118,134	115,000
Income Tax	283,539	582,067	741,178	850,617	1,874,400	2,141,332				
Financial Emergency Tax	971,372	1,074,561	1,214,695	1,263,700	295,288	43,206	2,546,000	2,546,000	2,546,000	2,546,000
Dividend Duty	427,968	184,920	141,036	150,449	188,570	149,329				
Totalisator Tax	60,782	67,041	57,140	51,069	48,423	48,045	61,870	115,210	121,374	110,000
Stamp Duty	273,274	290,360	283,921	260,096	245,067	229,032	209,087	221,813	250,829	260,000
Probate Duty	93,320	101,831	123,798	122,925	165,006	182,559	179,238	233,400	275,477	250,000
Entertainment Tax	95,232	98,610	103,463	98,722	90,002	98,284	106,691	98,189	98,334	98,184
Licenses	80,841	82,578	83,757	88,993	94,185	82,958	82,041	83,780	91,924	95,000
Total	2,403,575	2,594,987	2,864,223	2,996,054	3,127,604	3,111,250	3,317,679	3,420,911	3,502,073	3,474,184
TERRITORIAL AND DEPARTMENTAL—										
Land	189,111	170,600	138,176	132,757	133,100	127,167	157,730	190,254	190,613	162,500
Mining	41,838	38,384	41,201	39,863	34,559	32,579	21,707	21,873	20,089	20,000
Timber	155,469	105,126	137,395	143,585	151,070	150,083	137,506	128,732	137,840	160,000
Royal Mint	30,750	33,959	34,980	43,274	57,038	65,291	60,759	76,099	69,814	41,500
Departmental Fees, etc.	863,679	939,951	892,926	971,047	958,122	1,101,813	1,248,051	1,434,100	1,700,964	1,309,928
Law Courts	75,722	81,957	88,158	84,966	84,704	81,812	68,389	50,857	60,341	65,000
Commonwealth	500,000	575,000	570,000	595,000	650,000	630,000	800,000	850,000	904,000	950,000
Do. Special Grant	33,000	—	—	—	—	—	—	—	—	—
Do. Interest Contributions	473,432	473,432	473,432	473,432	473,432	473,432	473,432	473,432	473,432	473,432
Total	2,363,001	2,528,909	2,376,268	2,493,924	2,542,124	2,662,167	2,968,264	3,236,347	3,557,033	3,212,560
PUBLIC UTILITIES—										
Native Stations	5,005	4,277	—	—	—	—	—	—	—	—
Bunbury Harbour Board	—	—	—	—	500	11,500	5,000	5,500	3,500	3,000
Fremantle Harbour Trust	238,429	257,413	261,537	242,383	192,100	185,344	287,241	259,140	325,229	270,000
Goldfields Water Supply	286,848	293,873	296,994	310,723	347,748	300,193	273,779	270,277	306,384	305,000
Kalgoorlie Abattoirs	6,638	6,406	5,806	6,504	6,092	6,225	6,307	5,654	—	—
Metropolitan Abattoirs and Sale Yards	52,719	52,227	50,615	54,009	61,442	67,370	78,682	81,726	81,689	76,500
Metropolitan Water Supply and Sewerage	412,546	439,184	468,762	501,219	527,180	561,628	563,768	577,680	600,517	560,000
Other Hydraulic Undertakings	58,147	61,104	54,055	61,308	68,502	78,483	82,210	84,057	87,064	86,000
Perth City Markets	66	—	—	—	—	—	—	—	—	—
Railways	3,468,657	3,045,942	3,586,013	3,497,520	3,573,979	3,898,809	4,446,370	4,419,766	4,271,288	4,250,000
Tramways, Perth Electric	285,797	286,508	302,354	304,866	334,561	402,693	469,751	515,163	509,530	510,000
Electricity Supply	364,663	387,037	414,519	425,715	437,983	462,789	477,004	540,932	577,979	600,000
State Ferries	8,458	8,231	8,148	7,762	8,404	9,964	11,337	11,546	12,141	12,000
State Batteries	122,532	125,072	120,095	124,424	110,756	70,750	42,723	20,074	20,272	25,050
Cave Houses, etc.	5,804	6,585	10,372	13,641	13,861	10,689	13,955	11,719	12,184	12,250
Total	5,316,308	5,574,009	5,579,380	5,550,923	5,683,173	6,066,451	6,759,027	6,812,813	6,908,767	6,720,800
TRADING CONCERNS	102,549	121,137	126,809	89,042	79,167	100,231	106,708	119,104	85,958	82,560
GRAND TOTAL	10185433	10310042	10,949,660	11,119,943	11432068	11940140	13151678	13580175	13938330	13493904

[Return No. 4.]

STATEMENT OF EXPENDITURE FROM 1936-37 TO 1944-45, AND ESTIMATE FOR 1945-46

Head.	1936-37.	1937-38.	1938-39.	1939-40.	1940-41.	1941-42.	1942-43.	1943-44.	1944-45.	Estimate 1945-46.
Special Acts	£ 3,997,418	£ 4,181,008	£ 4,270,903	£ 4,402,868	£ 4,511,542	£ 4,583,533	£ 4,505,471	£ 4,580,235	£ 4,034,706	£ 4,648,309
Parliamentary	14,992	14,544	14,809	14,992	14,882	15,867	16,209	16,332	18,227	18,214
Premier	21,901	18,146	10,045	17,718	17,993	16,637	12,459	10,549	9,923	10,227
Treasury	26,454	27,211	28,780	29,788	34,205	34,313	31,053	30,445	30,448	30,502
Governor	2,419	2,487	2,474	2,401	2,382	2,487	2,644	2,733	2,870	2,715
London Agency	10,160	12,039	12,361	10,478	10,000	10,619	9,643	10,319	9,601	9,715
Public Service Commission	1,520	1,540	1,788	1,075	1,727	957	1,564	1,654	1,882	2,073
Government Motor Cars	8,584	3,597	8,151	3,383	2,024	2,443	1,589	1,313	2,748	1,994
Audit	13,333	14,190	15,739	16,416	16,053	16,425	17,273	18,799	17,909	18,250
Compassionate Allowances	8,182	7,162	8,992	6,230	2,590	3,388	3,050	4,070	4,024	8,482
Government Stores	14,587	15,643	16,862	17,135	17,769	18,958	18,194	18,710	19,568	20,827
Taxation	33,699	33,960	33,795	33,608	43,739	40,805	12,441	12,067	12,000	12,000
Workers' Homes Board ... ..	...	...	...	2,446	2,516	2,381	2,500	3,250	3,238	3,320
Superannuation Board ... ..	...	...	...	68,356	66,921	67,423	66,415	70,038	71,065	70,476
Printing	58,905	61,049	60,914	68,356	66,921	67,423	66,415	70,038	71,065	70,476
Tourist and Publicity Bureau	3,752	4,387	6,638	7,144	7,109	3,887	1,489	482	749	3,033
Literary and Scientific	11,101	11,150	11,320	11,150	11,249	11,802	10,550	11,550	13,150	13,050
Miscellaneous and Refunds	751,888	778,467	625,650	649,075	777,850	837,157	1,336,881	1,350,102	1,533,811	1,130,236
Forests	25,459	27,105	28,474	28,696	26,146	28,456	77,049	137,100	171,390	169,588
Public Works	105,935	93,682	100,767	98,410	90,458	98,002	251,977	233,052	222,370	211,958
Town Planning	1,414	1,478	1,653	1,725	1,079	1,787	1,035	1,684	1,831	2,200
Unemployment Relief	60,578	69,826	64,163	73,132	41,353	13,355	8,865	3,334	2,975	3,805
State Labour Bureau	51,743	52,237	56,705	56,077	56,519	54,202	55,353	61,392	65,122	77,415
Lands and Surveys ... ..	...	...	...	...	...	...	...	...	...	...
Farmers' Debts Adjustment and Rural Relief	8,681	7,024	6,057	5,072	3,987	2,989	2,670	2,003	1,440	1,350
Agricultural Bank ... ..	...	...	...	...	...	...	...	...	...	...
Agriculture	100,419	118,174	117,049	112,640	108,885	107,550	106,370	112,529	132,920	155,184
College of Agriculture	903	913	1,118	1,428	1,538	1,505	1,183	1,701	2,025	1,585
Labour	5,250	5,570	6,765	7,402	7,308	7,824	7,520	7,796	7,824	7,860
Factories	6,523	7,688	6,477	5,762	5,568	5,277	5,075	5,594	5,490	5,200
Arbitration Court ... ..	...	...	...	...	...	...	...	...	...	...
State Insurance ... ..	...	...	...	...	...	...	...	...	...	...
Department of Industrial Development	2,235	1,854	2,513	3,891	3,039	8,176	4,680	7,412	5,009	13,414
Child Welfare	116,338	120,957	126,309	133,031	132,145	108,833	78,936	72,074	77,465	75,300
Mines, Explosives, Geological, etc.	144,092	142,504	144,103	130,698	120,847	123,341	112,264	113,507	128,016	124,483
Medical and Health	83,112	78,194	80,000	83,287	81,936	88,371	88,837	104,306	96,203	103,084
Mental Hospitals	107,269	112,004	120,452	124,490	128,423	116,578	140,240	143,076	147,107	147,468
Office of Chief Secretary	28,610	28,734	31,839	33,705	33,157	37,440	40,173	40,836	39,162	41,600
Prisons	28,084	28,015	20,513	20,940	32,670	32,373	38,465	40,682	48,482	51,500
Education	715,957	738,917	757,051	772,656	784,009	831,005	813,439	873,737	888,044	915,500
Police	239,458	243,124	255,378	258,848	280,795	279,743	292,070	292,563	291,695	291,000
Crown Law & Branches	74,194	84,663	92,204	91,034	87,536	85,272	87,127	104,977	98,966	102,450
Natives	20,008	25,202	39,000	44,644	44,900	44,000	40,250	41,250	50,200	50,000
Harbour and Light and Jetties	24,140	27,240	26,743	28,411	28,135	29,513	32,243	42,600	39,155	41,953
Fisheries	4,583	4,563	5,473	6,180	6,982	7,080	7,111	8,145	7,521	8,584
North-West ... ..	...	...	...	13	143	86	34	243	183	200
Total, Departmental	2,935,670	3,023,170	2,970,700	3,032,980	3,142,615	3,213,882	3,843,415	4,035,724	4,282,603	3,958,414
PUBLIC UTILITIES.										
Goldfields Water Supply	120,334	125,155	135,368	130,055	136,753	145,022	134,042	141,875	178,002	150,750
Kalgoorlie Abattoirs	4,802	4,559	4,029	4,531	4,738	4,551	5,235	5,877	62,640	62,685
Metropolitan Abattoirs	33,550	30,830	33,012	34,480	35,172	40,975	40,941	57,788	...	...
Metropolitan Water Supply	101,357	97,088	101,990	105,268	106,655	138,205	126,552	131,860	131,601	143,755
Other Hydraulic Undertakings	60,142	61,090	58,685	64,000	63,316	61,093	74,178	74,289	80,620	74,545
Railways	2,691,698	2,669,131	2,902,677	2,800,850	2,733,203	2,995,484	3,490,171	3,624,320	3,652,094	3,712,500
Tramways	205,646	211,013	247,071	249,438	255,506	299,684	345,401	380,008	392,106	400,000
State Ferries	8,063	8,452	8,380	8,596	8,157	8,656	10,628	10,585	10,348	11,000
Electricity Supply	270,304	290,879	312,719	307,895	304,623	344,577	392,853	451,781	479,259	490,000
State Batteries	113,100	112,225	113,808	112,918	108,416	88,359	47,458	38,702	33,434	30,800
Cave House	7,788	7,458	9,751	11,025	12,261	11,360	11,502	11,280	11,237	11,233
Native Stations	6,593	6,777	...	...	...	...	...	...	...	...
Perth City Markets	110	...	...	...	...	...	...	...	...	...
Total Public Utilities	3,623,550	3,624,657	3,628,409	3,830,916	3,760,800	4,140,966	4,688,356	4,935,195	5,032,031	5,009,271
GRAND TOTAL	10,558,638	10,829,735	11,170,102	11,266,768	11,420,957	11,938,381	13,127,242	13,551,154	13,949,340	13,705,994

Return No. 5.]

STATEMENT SHOWING ANNUAL SURPLUSES AND DEFICIENCIES OF CONSOLIDATED REVENUE FUND,
FOR THE FINANCIAL YEARS 1900-01 TO 1944-45.

Year.	Revenue.	Expenditure.	Annual.	
			Surplus.	Deficiency.
	£	£	£	£
1900-01	3,078,033	3,165,244	...	87,211
1901-02	3,688,049	3,490,026	198,023	...
1902-03	3,630,238	3,521,763	108,475	...
1903-04	3,550,016	3,698,311	...	148,295
1904-05	3,615,340	3,745,225	...	129,885
1905-06	3,558,939	3,632,318	...	73,379
1906-07	3,401,354	3,490,183	...	88,829
1907-08	3,376,641	3,379,006	...	2,365
1908-09	3,267,014	3,368,551	...	101,537
1909-10	3,657,670	3,447,731	209,939	...
1910-11	3,850,439	3,734,448	115,991	...
1911-12	3,966,673	4,101,092	...	134,409
1912-13	4,596,659	4,787,064	...	190,405
1913-14	5,205,343	5,340,754	...	135,411
1914-15	5,140,725	5,706,541	...	565,816
1915-16	5,356,978	5,705,201	...	348,223
1916-17	4,577,007	5,276,764	...	699,757
1917-18	4,622,536	5,328,279	...	705,743
1918-19	4,944,851	5,596,866	...	652,015
1919-20	5,863,501	6,531,725	...	668,225
1920-21	6,789,565	7,476,291	...	686,725
1921-22	6,907,107	7,639,242	...	732,135
1922-23	7,207,492	7,612,856	...	405,364
1923-24	7,865,595	8,094,753	...	229,158
1924-25	8,381,446	8,439,844	...	58,398
1925-26	8,808,166	8,907,309	...	99,143
1926-27	9,750,833	9,722,588	28,245	...
1927-28	9,807,949	9,834,415	...	26,466
1928-29	9,947,951	10,223,919	...	275,968
1929-30	9,750,515	10,268,519	...	518,004
1930-31	8,686,756	10,107,295	...	1,426,539
1931-32	8,035,316	9,593,212	...	1,557,896
1932-33	8,332,153	9,196,234	...	864,081
1933-34	8,481,697	9,270,609	...	788,912
1934-35	9,331,430	9,498,525	...	167,095
1935-36	10,033,721	9,945,343	88,378	...
1936-37	10,185,433	10,556,638	...	371,205
1937-38	10,819,042	10,829,735	...	10,693
1938-39	10,949,660	11,170,102	...	220,442
1939-40	11,119,943	11,266,768	...	146,825
1940-41	11,432,068	11,420,957	11,111	...
1941-42	11,940,149	11,938,381	1,768	...
1942-43	13,151,678	13,127,242	24,436	...
1943-44	13,589,175	13,551,154	38,021	...
1944-45	13,953,830	13,949,340	4,490	...

LOAN EXPENDITURE FOR 1944-45 COMPARED WITH PREVIOUS YEARS.
(EXCLUSIVE OF LOAN SUSPENSE EXPENDITURE).

Undertakings.	1933-34.	1934-35.	1935-36.	1936-37.	1937-38.	1938-39.	1939-40.	1940-41.	1941-42.	1942-43.	1943-44.	1944-45.
	£	£	£	£	£	£	£	£	£	£	£	£
Railways, including Land Resumptions	316,124	295,076	116,240	178,882	340,393	198,065	102,153	102,476	29,890	23,781	17,856	72,936
Tramways—Perth Electric	11,290	...	...	35,591	8,512	8,042	125	9,109	20,557	71,949	0,380	0,269
Electric Power Stations	2,069	203,268	281,165	100,837	39,977	17,919	1,007	15,125	22,578	56,136	25,358	15,463
Fremantle Harbour Works	91,975	98,688	100,058	78,781	31,691	34,603	15,845	51,853	97,108	63,817	5,228	24,872
Harbours and Rivers generally	154,169	206,830	200,949	108,065	70,240	57,689	38,081	24,518	3,251	8,401	5,017	0,315
Sewerage—Perth and Fremantle	177,673	330,199	455,901	301,334	263,490	351,400	242,105	115,433	71,112	17,494	6,473	10,717
Water Supplies ^a	656,072	784,605	819,330	831,036	709,742	584,132	611,550	754,457	270,451	73,003	52,595	50,112
Development of Goldfields ^b	74,166	50,682	27,167	20,550	20,071	42,015	55,806	43,458	17,700	137,854	99,490	99,270
Development of Agriculture	366,116	341,850	217,644	187,711	154,658	179,462	205,611	165,747	91,814	28,997	26,520	15,024
Assistance to Settlers, Industries, etc.	113,535	6,921	9,289	8,870	8,471	442	0,198	12,895	8,429	6,948	3,050	2,000
Agricultural Group Settlement	115,904	26,073	9,618	...	...	...	...	...	...	...	...	...
Land Settlement for Soldiers	1,199	331	427	434	87	540	417	679	8	121	210	1,207
College of Agriculture	...	...	...	...	...	079	443	1,116	775	41	...	...
Immigration	132	...	...	...	...	...	...	...	...	...	...	...
Agricultural Bank—Working Capital	325,000	50,000	...	...	...	...	...	...	...	...	...	...
Steamships	...	...	...	53,385	215,325	15,023	3,000	417	...	...	...	...
Workers' Homes—Working Capital	35,000	35,000	...	35,000	25,000	...	10,000	10,000	...	...	...	...
Workers' Homes Board—War Housing	...	...	...	...	...	...	...	...	...	...	...	...
State Hotels	519	...	8,000	4,647	18,922	4,999	9,173	20,702	147	1	...	120,090
Ferries	...	...	...	...	...	12	...	1,046	2,843	2,211	...	...
State Engineering Works	...	...	...	...	...	...	...	7,571	39,429	15,571	5,000	4,089
Public Buildings	98,020	106,418	84,454	90,182	91,726	114,954	103,535	57,231	35,239	53,151	35,808	81,217
Hospital Buildings and Equipment, including Grants	...	...	...	...	...	...	3,194	300,000	59,201	75,000	45,000	40,000
Roads and Bridges	124,047	213,604	132,902	83,294	160,088	65,000	325,000	41,784	...	...	...	...
Sundries	472	25,103	593	5,448	...	9,000	9,415	5,000	618	130	...	...
Bulk Handling of Wheat	...	...	...	...	62,493	7,049	4,478	5,204	...	...	...	31,822
Boya Quarries	...	...	...	...	600	1,556	2,645	...	...	...	...	...
Air Raid Precautions	...	...	...	...	...	...	...	...	...	80,000	22,363	...
West Australian Meat Export Works	...	...	...	...	...	...	...	...	...	35,000	14,064	70,936
Native Stations, Hospitals, etc.	...	337	421	470	5,566	5,500	8,294	14,000	11,207	...	...	...
Totals	2,664,022	2,784,185	2,464,167	2,193,117	2,315,004	1,698,111	1,759,174	1,760,366	791,051	774,606	377,330	695,229
Less Expenditure from Loan Repayments	215,740	97,064	74,791	78,376	154,825	153,105	101,086	140,203	89,867	184,706	193,896	222,494
Net Expenditure from Loan Raisings	2,448,282	2,687,121	2,389,376	2,114,741	2,160,179	1,545,006	1,658,088	1,620,163	702,084	589,900	178,434	472,735

^a Including Goldfields Districts.^b Excluding Water Supplies.

[4 OCTOBER, 1945.]

[Return No. 7.]

PUBLIC DEBT.

(a) LOAN AUTHORISATIONS AND FLOTATIONS.

	£	£	
Authorisations to 30th June, 1944 ... ..	...	120,283,239	
Authorisations, 1944-45 ... ..	...	977,936	
		<u>121,261,175</u>	
Flotations—			
Inscribed Stock, Debentures, Treasury Bonds, etc., issued in Australia and Overseas—Net proceeds :—			
	£		
For Works and Services	100,189,581		
For Funding Deficits	12,115,087		
	<u>112,304,668</u>		
Discounts and Flotation Expenses (including Cost of Conversion Loans), net :—			
On Works Loans	3,976,023		
On Deficit Loans	198,807		
	<u>4,174,830</u>		
		116,479,498	
Short Term Debt current at 30th June, 1945—			
London	2,959,714		
Australia	330,000		
	<u>3,289,714</u>		
		119,769,212	
Total Flotations			
Balance available for Flotation			<u>1,491,963</u>

(b) LOAN INDEBTEDNESS.

	£	£	
Total Amount raised to 30th June, 1944 ... ..	...	119,215,892	
Flotations during the year—			
Counter Sales	163,320		
Instalment Stock	390,000		
	<u>553,320</u>		
		119,769,212	
Redemptions—			
Total to 30th June, 1944	22,737,597		
During the year—			
National Debt Commission :			
Securities repurchased	198,650		
Instalment Stock redeemed (Australia)	20,849		
Do. do. (London)	28,867		
Inscribed Stock redeemed at maturity	249,484		
Treasury Bills redeemed	335,000		
Special Deficit Loans redeemed	53,900		
State :			
Treasury Bills redeemed	250,000		
	<u>1,136,730</u>		
		23,874,327	
Gross Public Debt at 30th June, 1945		95,894,885	
Sinking Fund		127,093	
Net Public Debt at 30th June, 1945		<u>£95,767,792</u>	

[Return No. 7—continued.]

(c) SUMMARY OF GROSS LOAN RAISINGS AND DISBURSEMENTS.

<i>Raisings.</i>		<i>Disbursements</i>	
	£		£
Total Flotations, as per Return 7 (b)—		Discounts and Expenses—	
To 30th June, 1944 ...	119,215,892	To 30th June, 1944 (Net) ...	3,973,087
During Year 1944-45 ...	553,320	During Year 1944-45 ...	2,936
Receipts from Loan Repayments—		Redemption of Agricultural Bank Mortgage Bonds ...	1,566,000
To 30th June, 1944 ...	2,559,379	Deficits Funded (including Discount and Expenses) ...	12,313,894
During Year 1944-45 ...	207,075	Expenditure on Works and Services ...	103,230,576
		Loan Suspense Expenditure ...	58,674
		Balance of General Loan Fund	1,392,499
	£122,535,666		£122,535,666

(d) NET PUBLIC DEBT FOR HEAD OF POPULATION ON 30th JUNE EACH YEAR.

Year.				Year.			
Debt per Head.				Debt per Head.			
£ s. d.				£ s. d.			
1917	...	...	116 5 5	1932	...	...	180 3 8
1918	...	...	118 0 8	1933	...	...	187 4 8
1919	...	...	116 7 0	1934	...	...	193 7 6
1920	...	...	119 7 3	1935	...	...	197 11 11
1921	...	...	†124 15 11	1936	...	...	199 7 10
1922	...	...	137 1 0	1937	...	...	201 15 2
1923	...	...	142 9 6	1938	...	...	202 19 8
1924	...	...	146 13 6	1939	...	...	204 7 1
1925	...	...	146 3 11	1940	...	...	203 2 9
1926	...	...	155 14 8	1941	...	...	204 16 9
1927	...	...	157 14 4	1942	...	...	202 13 11
1928	...	...	165 10 7	1943	...	...	201 17 1
1929	...	...	162 6 9	1944	...	...	*198 12 3
1930	...	...	163 9 9	1945	...	...	194 14 7
1931	...	...	174 2 6				

† Compared with the previous year, £2 16s. 11d. of the increase is due to an adjustment in the figures of the population at the Census. * Adjusted on corrected figures of population.

(e) CONTINGENT LIABILITIES AT 30th JUNE, 1945.

	Securities Issued.	Re-deemed.	In Circulation.	Funds Invested.
Metropolitan Market Act ...	19,000	1,691	17,309	
Workers' Homes Act ...	189,000	14,674	174,326	
Agricultural Lands Purchase Act ...	587,471	464,479	122,992	3,621
	1,495,471	480,844	314,627	3,621
Bank Guarantees in force ...	...	...	239,380	
Metropolitan Water Supply Act *	...	...	53,389	
Land Drainage Act *	...	...	625	
Total, Contingent Liabilities ...	...	...	608,021	

* Principal and Interest on Debentures chargeable on the revenue and assets of the concern.

(Return No. 8.)

LOAN LIABILITY—STATEMENT SHOWING AMOUNTS MATURING EACH YEAR.

Earliest Date of Maturity.	Latest Date of Maturity.	Interest Rate.	Repayable in—		
			London.	New York.	Australia.
		%	£	£	£
...	1943	...	...	...	†600
...	1945	1½	...	...	*330,000
...	1945	2½	*2,959,714	...	...
...	1945	2½	...	...	215,090
...	1945	3½	...	...	463,000
1944	1946	3	3,228,661	...	...
1945	1946	2½	...	...	247,233
...	1946	2½	...	...	266,000
1927	1947	3½	1,417,801	...	...
1946	1947	2½	...	...	238,150
...	1947	3½	...	...	32,630
...	1947	4	...	...	1,274,724
...	1947	5-0375	...	...	250,000
...	1947	3½	60,827	...	...
1947	1948	2½	...	...	706,300
...	1948	3	...	...	1,443,925
...	1948	3½	...	...	1,147,070
...	1948	3-4875	...	...	281,055
...	1948	3½	...	...	1,461,380
1943	1948	4	2,716,302	...	...
1948	1949	2½	...	...	463,230
...	1949	3½	...	...	1,304,220
...	1949	3½	...	...	1,741,310
1949	1950	2½	...	...	100,000
...	1950	4	...	...	1,341,198
...	1951	3½	...	...	3,952,210
1948	1953	3½	864,393	...	...
...	1953	4	...	...	1,238,774
1952	1954	3½	...	...	587,800
1952	1954	3½	...	...	3,167,950
1935	1955	3½	3,204,904	...	...
...	1955	4	...	...	1,239,763
1953	1955	3½	...	...	2,467,805
1952	1955	5	...	1,498,444	...
1950	1956	3½	...	...	1,159,260
1950	1956	3½	...	...	476,000
1950	1957	3½	...	...	2,717,791
...	1957	3	...	...	144,627
...	1957	4	...	...	1,174,159
1947	1957	5	...	516,992	...
1950	1958	3½	...	...	2,852,690
...	1958	3	...	...	166,383
1950	1959	3½	...	...	1,470,000
...	1959	3	...	...	359,064
...	1959	4	...	...	1,167,005
...	1960	3	...	...	439,515
1940	1960	3½	877,408	...	...
1950	1960	3½	...	...	1,316,170
1950	1961	3½	...	...	9,500
1956	1961	3½	1,739,527	...	...
...	1961	4	...	...	1,216,546
...	1961	3	...	...	302,426
...	1962	3	...	...	179,201
1942	1962	4	4,866,583	...	...
...	1963	3	...	...	189,024
...	1964	3-1	...	...	1,566,000
...	1964	3	...	...	153,219
...	1965	3	...	...	31,144
...	1966	3	...	...	442,743
...	1967	3	...	...	531,656
...	1969	3	...	...	388,036
...	1970	3	...	...	390,000
1964	1974	3½	8,829,191	...	...
1945	1975	5	12,976,462	...	...
...	1983	1	...	...	5,336,100
Average Rate 3.555%			43,741,773	2,015,436	50,137,676
			95,894,885		

* Floating Debt.

† Overdue.

[Return No. 9.]

SINKING FUND.

TRANSACTIONS DURING THE YEAR 1944-45.

<i>Receipts:</i>	£	s.	d.	£	s.	d.
Balances brought forward, 1st July, 1944—						
National Debt Commission				70,158	6	4
Contributions:						
State—						
5s. per cent. on loan liability	295,057	9	0			
4½ per cent. on cancelled securities	395,875	4	10			
3 per cent. under Federal Aid Roads Act	17,623	6	11			
Special contribution on account loan for purchase of M.V. "Koolama"	20,890	10	10			
Exchange on contribution re M.V. "Koolama"	5,250	4	0			
Payment under Clause 12 (20) of Financial Agreement as amended	22,579	17	1			
Commonwealth—						
5s. and 2s. 6d. per cent. on loan liability	192,446	12	2			
Net earnings on investments	1,167	5	3			
				950,690	10	7
				1,020,849	18	11
Disbursements:						
Redemptions and Repurchases, etc., at net Cost, (including Exchange)	871,095	17	2			
Repurchases from Special Sinking Fund	22,660	19	7			
				893,756	16	9
Balance, Sinking Fund, 30th June, 1945	128,846	13	5			
Balance, Special Sinking Fund	246	6	9			
				127,093	0	2
				1,020,849	18	11

TRANSACTIONS FROM 1ST JULY, 1927, TO 30TH JUNE, 1945.

<i>Receipts:</i>	£	s.	d.	£	s.	d.
Balances brought forward—						
1st July, 1927—Endowment Policy (M.V. "Kangaroo"), Premiums paid	57,697	10	0			
1st July, 1928—Crown Agents	897,347	0	10			
				956,044	10	10
Contributions:						
On account M.V. "Kangaroo"	47,250	0	0			
On account, Crown Agents	40,312	13	5			
State—						
5s. per cent. on loan liability	4,027,246	17	5			
4½ per cent. on cancelled securities	2,710,063	5	9			
3 per cent. under Federal Aid Roads Act	310,776	11	3			
Special contribution on account loan for purchase of M.V. "Koolama"	155,179	1	3			
Exchange on contribution re M.V. "Koolama"	30,376	13	9			
Payment under Clause 12 (20) of Financial Agreement as amended	40,566	1	8			
Profit arising out of Conversion of a Loan in London	8,812	15	0			
Commonwealth—						
5s. and 2s. 6d. per cent. on Loan Liability	2,631,410	4	5			
Net earnings on investments	383,540	1	2			
Accretions to Endowment Policy at maturity	35,052	10	0			
Exchange on remittances	29,504	6	1			
				10,469,000	1	2
				11,424,044	12	0
Disbursements:						
Redemptions and Repurchases, etc.	10,012,650	14	1			
Repurchases from Special Sinking Fund	53,132	9	11			
Contributions refunded to the State	630	17	11			
Contributions to Crown Agents	30,934	2	8			
Premiums on Policy account M.V. "Kangaroo"	47,250	0	0			
Repayment of 1934 Loan (Crown Agents)	998,353	7	3			
Repayment of 1936 Loan (M.V. "Kangaroo")	140,000	0	0			
				11,296,051	11	10
Balance, 30th June, 1944:—						
National Debt Commission	126,846	13	5			
Special Sinking Fund	246	6	9			
				127,093	0	2
				11,424,044	12	0

[Return No. 10.]

SUMMARISED CLASSIFICATION OF LOAN ASSETS, 1944-45. (a)

Undertaking.*	Loan Liability. (b)	Capital Charges (c).			Net Earnings.	Surplus.	De- ficiency.
		Interest.	Sinking Fund.	Exchange.			
FULLY REPRODUCTIVE.							
State Saw Mills	£ 262,867	£ 9,776	£ 1,873	£ 1,304	£ 23,911	£ 10,868	£
State Hotels	76,482	2,844	554	405	6,916	3,113	
Metropolitan Markets	151,482	5,634	1,079	803	8,246	730	
Abattoirs, Sale Yards, Grain Sheds, and Cold Stores	324,337	12,069	2,275	1,720	19,323	3,259	
Tramways	1,355,757	50,422	9,587	7,188	117,424	50,227	
Small Loans Scheme	8,345	310	80	44	458	24	
State Ferries	8,240	308	63	44	1,794	1,381	
State Engineering Works	180,348	6,707	1,291	956	8,957	3	
West Australian Meat Export Works	298,010	11,083	1,547	1,580	32,036	17,826	
Bulk Handling of Wheat—Bunbury	73,090	2,718	504	387	6,600	2,991	
	2,739,158	101,869	18,853	14,521	225,665	90,422	
PARTIALLY PRODUCTIVE.							
Railways (e)	26,764,630	995,473	188,891	141,891	617,194	....	708,981
Harbours and Rivers (d)	6,464,127	240,407	45,597	34,270	306,494	....	13,780
Water Supply, Sewerage, and Drain- age	17,040,085	633,737	120,379	90,338	602,684	....	241,770
Mining Generally	854,479	31,770	6,040	4,630	772	....	41,577
Roads and Bridges	3,443,985	128,085	24,369	18,258	38,092	....	132,620
Plant Suspense	169,739	6,313	1,093	900	2,225	....	6,083
Pine Planting and Reforestation	1,020,235	37,944	7,210	5,409	47,501	....	3,071
Assistance to Industries	305,144	11,349	2,206	1,618	1,428	....	13,745
Agricultural Bank (f)	7,837,432	291,482	56,551	41,550	266,517	....	123,066
Soldiers' Land Settlement (g)	2,039,636	76,600	14,575	10,919	22,420	....	70,674
Group Settlement	4,274,088	158,957	30,284	22,659	31,203	....	180,695
Agriculture Generally	3,373,414	125,461	23,746	17,884	12,177	....	154,954
Electricity Supply	2,033,408	75,624	14,350	10,780	98,729	....	2,034
Tourist Resorts	75,284	2,800	533	399	946	....	2,786
Workers' Homes Board	706,034	26,258	3,026	3,743	25,526	....	9,301
Wyndham Meat Works	1,072,322	39,881	7,588	5,684	4,178	....	48,975
Loans to Public Bodies	72,494	2,696	554	384	2,788	....	846
Stock Suspense	13,500	502	96	72	338	....	332
	77,580,036	2,885,278	549,129	411,288	2,081,205	....	1,764,490
TOTALLY UNPRODUCTIVE.							
State Shipping Service	346,396	12,883	2,451	1,836	....	....	17,170
Miscellaneous	290,626	10,437	1,773	1,488	Dr. 1,817	....	15,015
Rabbit-proof Fence	334,548	12,442	2,367	1,774	Dr. 2,629	....	19,212
Campion Alluvial Deposits	297,404	11,064	1,352	1,577	....	....	13,993
State Batteries	423,830	15,763	2,993	2,247	Dr. 18,014	....	34,017
State Brickworks	52,097	1,934	369	276	....	....	2,583
State Quarries	37,684	1,400	273	200	....	....	1,873
Public Buildings, including Schools, Police Stations, Gaols, Court Houses, Hospitals, and Institu- tions	4,350,864	161,813	29,935	23,066	Dr. 49,781	....	264,545
Aborigines, Stations, etc.	94,959	3,532	672	503	Dr. 3,942	....	8,649
War Housing	120,000	4,463	....	636	....	....	5,099
	6,338,448	235,735	42,185	33,603	Dr. 70,633	....	382,156
SUMMARY.							
Fully Reproductive	2,739,158	101,869	18,853	14,521	225,665	90,422	
Partially Productive	77,580,036	2,885,278	549,129	411,288	2,081,205	....	1,764,490
Totally Unproductive	6,338,448	235,735	42,185	33,603	Dr. 70,633	....	382,156
Capital Adjustments and Unallo- cated Costs of Raisings	2,508,044	93,299	20,446	13,300	....	....	127,045
Special Deficit Loans	5,336,100	57,156	41,762	....	....	....	98,918
Balance of General Loan Fund	1,392,499	40,428	10,302	5,246	....	....	55,976
	95,894,885	3,413,763	682,677	477,958	2,236,237	....	2,338,163
Public Debt, 30th June, 1945	£95,994,885					NET DEFICIENCY	£2,338,163

* For details see Return No. 11.

(a) This statement distributes the net cost of loan charges for the year over the various assets. (b) Total expenditure from loan funds (including proportionate cost of raising), after allowing for sinking fund redemptions and other adjustments. (c) Actual expenditure averaged over all assets. (d) To this should be added £354,333 included in Railway Capital. (e) Includes £538,333 being part of Capital Expenditure on Harbours and Jetties controlled by Railway Department. (f) Includes £3,046,007 in respect of advances to settlers under Soldiers' Land Settlement Scheme. (g) Represents expenditure by P.W.D. on roads, bridges and drainage, and by Lands Department on repurchased estates.

[Return No. 11]

DETAILED CLASSIFICATION OF LOAN ASSETS 1944-45*.

Undertaking.	Loan Liability.	Capital Charges. (a)			Net Earnings.	Surplus.	Deficiency
		Interest.	Sinking Fund.	Ex-change.			
	£	£	£	£	£	£	£
Railways (b) ...	26,764,630	995,403	188,881	141,891	617,194	...	708,981
Tramways ...	1,355,757	50,422	9,587	7,188	117,424	50,227	...
Electricity Supply ...	2,033,408	75,624	14,350	10,780	98,720	...	2,034
	30,153,795	1,121,449	212,818	159,859	833,338	...	660,788
<i>Harbours and Rivers.</i>							
Fremantle Harbour Trust	2,838,214	105,556	20,178	15,048	300,967	160,185	...
Fremantle Other ...	640,791	23,831	4,296	3,396	24,237	...	7,286
Bunbury Harbour Board	609,779	22,678	4,315	3,233	3,500	...	26,726
Bunbury Other ...	79,398	2,953	562	421	Dr. 88	...	4,024
Geraldton (c) ...	705,763	26,248	4,947	3,741	472	...	34,464
Albany (c) ...	153,336	5,703	1,085	813	Dr. 1,127	...	8,728
Esperance (c) ...	15,851	590	112	84	15	...	771
Busselton (c) ...	20,351	757	144	108	...	...	1,009
North-West Ports (c) ...	579,346	21,546	4,086	3,071	Dr. 13,472	...	42,175
Swan River ...	442,177	16,445	3,161	2,344	732	...	21,218
Dredges, Steamers and Plant ...	226,688	8,431	1,633	1,202	Dr. 4,312	...	15,578
Other Jetties and Works	152,433	5,669	1,078	809	Dr. 4,430	...	11,986
(c)	6,464,127	240,407	45,597	34,270	306,494	...	13,780
<i>Water Supplies.</i>							
Metropolitan ...	8,024,893	298,454	56,951	42,544	468,826	70,877	...
Goldfields Water Scheme	3,112,993	115,775	21,793	16,503	128,377	...	25,694
Country Towns ...	1,081,083	40,206	7,588	5,731	24,732	...	28,793
Country Areas ...	1,165,253	43,337	8,210	6,178	Dr. 1,699	...	59,424
Goldfields Areas ...	955,531	35,537	6,761	5,066	Dr. 1,042	...	48,406
Irrigation and Drainage	2,522,438	93,812	17,824	13,373	Dr. 7,051	...	132,060
Other Works ...	177,894	6,616	1,252	943	Dr. 9,459	...	18,270
	17,040,085	633,737	120,379	90,338	602,684	...	241,770
<i>Trading Concerns.</i>							
Wyndham Meatworks...	1,072,322	39,881	7,588	5,684	4,178	...	48,975
Quarries ...	37,634	1,400	273	200	...	...	1,873
Brickworks ...	52,097	1,938	369	276	...	...	2,583
Engineering Works ...	180,348	6,707	1,291	956	8,957	3	...
Saw Mills ...	262,867	9,776	1,873	1,394	23,911	10,868	...
Shipping Service ...	346,396	12,883	2,451	1,836	...	...	17,170
Hotels ...	76,482	2,844	554	405	6,916	3,113	...
West Australian Meat Export Works ...	298,010	11,083	1,547	1,580	32,036	17,826	...
	2,326,156	86,512	15,946	12,331	75,998	...	38,791
<i>Development of Agriculture.</i>							
Agricultural Bank (d)...	7,837,432	291,482	56,551	41,550	266,517	...	123,066
Soldiers' Land Settlement (e) ...	2,059,636	76,600	14,575	10,919	22,420	...	79,674
Group Settlement ...	4,274,088	158,957	30,284	22,659	31,205	...	180,695
Rabbit-proof Fence ...	334,548	12,442	2,367	1,774	Dr. 2,629	...	19,212
Generally ...	3,373,414	125,461	23,786	17,884	12,177	...	154,954
	17,879,118	664,942	127,563	94,786	329,690	...	557,601

* See footnote (a) on Return No 10.

[Return No. 11—continued.]

DETAILED CLASSIFICATION OF LOAN ASSETS 1944-45—continued.

Undertaking.	Loan Liability.	Capital Charges. (a)			Net Earnings.	Surplus.	De-ficiency.
		Interest.	Sinking Fund.	Ex-change.			
<i>Abattoirs, Saleyards, etc.</i>	£	£	£	£	£	£	£
Metropolitan Abattoirs	232,189	8,635	1,622	1,231	20,041	8,553	
Kalgoorlie Abattoirs ...	25,613	952	181	136	Dr. 993	...	2,262
Generally ...	66,735	2,482	472	353	275	...	3,032
	324,537	12,069	2,275	1,720	19,323	3,259	
<i>Development of Mining.</i>							
State Batteries ...	423,830	15,763	2,993	2,247	Dr. 13,014	...	34,017
Generally ...	854,479	31,779	6,040	4,530	772	...	41,577
	1,278,309	47,542	9,033	6,777	Dr. 12,242	...	75,594
<i>Public Buildings.</i>							
Education (including Narrogin School of Agriculture and Muresk College of Agriculture) ...	1,731,003	64,378	11,867	9,177	Dr. 34,981	...	120,403
Police Stations, Quarters, etc. ...	173,326	6,446	1,224	919	Dr. 7,059	...	15,648
Court Houses, Quarters, etc. ...	46,096	1,714	326	244	793	...	1,491
Gaols ...	74,635	2,776	516	396	Dr. 2,649	...	6,337
Hospitals ...	1,123,126	41,771	7,664	5,954	12,416	...	42,973
Institutions ...	640,813	23,832	4,511	3,397	Dr. 3,981	...	35,721
Buildings generally ...	561,865	20,896	3,827	2,979	Dr. 14,270	...	41,972
	4,350,864	161,813	29,935	23,066	Dr. 49,731	...	264,545
<i>All Other.</i>							
Aborigines Stations ...	94,959	3,532	672	503	Dr. 3,942	...	8,649
Assistance to Industries	305,144	11,349	2,208	1,618	1,428	...	13,745
Bulk Handling, Bunbury	73,090	2,718	504	387	6,600	2,991	
Ferries ...	8,240	306	63	44	1,794	1,381	
Loans to Public Bodies	72,494	2,696	554	384	2,788	...	846
Metropolitan Markets...	151,482	5,634	1,079	803	8,246	730	
Miscellaneous ...	280,626	10,437	1,773	1,488	Dr. 1,317	...	15,015
Pine Planting and Re-forestation ...	1,020,235	37,944	7,219	5,409	47,501	...	3,071
Plant Suspense ...	169,739	6,313	1,095	900	2,225	...	6,083
Roads and Bridges ...	3,443,985	128,085	24,369	18,258	38,092	...	132,620
Small Loans Scheme—Workers' Homes Board ...	8,345	310	80	44	458	24	
Stock Suspense ...	13,500	502	96	72	338	...	332
Tourist Resorts ...	75,284	2,800	533	399	946	...	2,786
Workers' Homes Board	706,034	26,258	5,026	3,743	25,526	...	9,501
Campion Alunite Deposits ...	297,494	11,064	1,352	1,577	...	...	13,993
War Housing ...	120,000	4,463	...	636	...	...	5,099
Capital Adjustments and Unallocated Costs of Raisings ...	2,508,644	93,299	20,446	13,300	...	...	127,045
Special Deficit Loans ...	5,336,100	57,156	41,762	...	...	...	98,918
Balance of General Loan Fund ...	1,392,499	40,428	10,302	5,246	...	...	55,976
	16,077,894	445,294	119,131	54,811	130,683	...	488,553
TOTAL ...	95,894,885	3,413,765	682,677	477,958	2,236,237	...	2,338,163
Public Debt, 30th June, 1945 ...	£95,894,885				Net Deficiency ...	£2,338,163	

(a) Actual Expenditure averaged over all assets.

(b) Includes £558,333 being part of Capital Expenditure on Harbours and Jetties controlled by Railway Dept.

(c) To this should be added £571,709 included in Railway Capital in respect of the following Harbours and Jetties—Albany, £106,312; Russelton, £35,005; Geraldton, £328,649; Esperance, £83,225; Port Hedland, £24,142.

(d) Includes £3,046,697 in respect of advances to settlers under Soldiers' Land Settlement Scheme.

(e) Represents expenditure by P.W.D. on roads, bridges and drainage, and by Lands Department on repurchased estates.

In Return 11 the average cost of servicing the Public Debt has been applied to all undertakings. In Returns 12-13 the figures as shown have been prepared in accordance with the published Commercial Accounts of the Utilities.

[Return No. 12.]

RETURN RELATING TO RAILWAYS.

—	1940-41.	1941-42.	1942-43.	1943-44.	1944-45.
	miles.	miles.	miles.	miles.	miles.
Number of Miles Open	4,381	4,381	4,381	4,381	4,381
	£	£	£	£	£
Loan Capital	26,160,572	26,190,866	26,082,078	26,102,361	26,177,283
Revenue Capital	633,808	633,808	633,808	633,808	630,899
Total	26,794,380	26,824,674	26,715,886	26,736,169	26,808,182
Working Expenses	2,757,891	3,025,919	3,447,512	3,795,929	3,764,290
Interest	1,030,279	1,032,870	1,031,816	1,042,828	1,050,469
Total Annual Cost	3,778,170	4,058,789	4,479,328	4,838,757	4,814,759
Gross Revenue	3,571,828	3,996,312	4,417,907	4,386,523	4,276,250
Loss	216,342	62,477	61,421	452,234	538,509

[Return No. 13.]

RETURN RELATING TO TRAMWAYS.

—	1940-41.	1941-42.	1942-43.	1943-44.	1944-45.
	£	£	£	£	£
Loan Capital	1,117,372	1,155,290	1,219,525	1,227,954	1,244,437
Working Expenses	281,207	318,000	386,906	430,496	427,099
Interest	44,635	45,327	47,700	47,962	48,308
Total Annual Cost	325,842	363,327	434,606	478,458	475,407
Gross Revenue	333,152	402,145	469,575	515,304	507,509
Profit	7,310	38,818	34,969	36,846	32,102
Loss ... ..	...	...	...	...	...

In Return 11 the average cost of servicing the Public Debt has been applied to all undertakings. In Returns 14-15 the figures as shown have been prepared in accordance with the published Commercial Accounts of the Utilities.

[Return No. 14.]

RETURN RELATING TO ELECTRICITY.

—	1940-41.	1941-42.	1942-43.	1943-44.	1944-45.
	£	£	£	£	£
Loan Capital	1,922,487	1,930,817	1,969,154	1,984,088	1,996,820
Working Expenses	314,066	360,455	394,738	466,424	498,053
Interest	76,086	78,156	78,126	78,002	78,336
Total Annual Cost	390,152	438,611	472,864	544,426	576,389
Gross Revenue	443,307	461,095	483,349	546,916	575,742
Profit	53,155	22,484	10,485	2,490	...
Loss ... ..	...	...	...	...	647

[Return No. 15.]

RETURN RELATING TO METROPOLITAN WATER SUPPLY, SEWERAGE, AND DRAINAGE.

—	1940-41.	1941-42.	1942-43.	1943-44.	1944-45.
	£	£	£	£	£
Loan Capital	8,996,194	9,082,146	9,093,957	9,108,603	9,137,020
Working Expenses	86,451	100,233	106,709	114,669	112,531
Interest and Sinking Fund	420,916	437,653	449,692	455,996	456,798
Total Annual Cost	507,367	537,886	556,401	570,665	569,329
Gross Revenue	513,783	533,218	546,613	575,403	591,458
Profit	6,416	...	...	4,738	22,120
Loss ... ..	...	4,668	9,788	...	...

In Return 11 the average cost of servicing the Public Debt has been applied to all undertakings. In Return 16 the figures as shown have been prepared in accordance with the published Commercial Accounts of the Utilities.

[Return No. 16.]

RETURN RELATING TO GOLDFIELDS WATER SUPPLY.

—	1940-41.	1941-42.	1942-43.	1943-44.	1944-45.
	£	£	£	£	£
Loan Capital	2,944,479	3,024,998	3,059,470	3,079,864	3,112,995
Working Expenses	140,510	145,889	137,843	148,470	180,800
Interest and Sinking Fund	190,581	203,578	208,156	209,798	211,537
Total Annual Cost	331,091	349,467	345,999	358,268	392,337
Gross Revenue	(a) 362,164	(a) 312,456	(a) 279,960	(a) 291,713	(a) 314,421
Profit	31,073	...	...	...	...
Loss ... ..	...	37,011	66,039	66,555	77,916

(a) Includes Commonwealth Grant, £8,074.

[Return No. 17.]

SUMMARY OF TRADING CONCERNS.

—	1938-39.	1939-40.	1940-41.	1941-42.	1942-43.	1943-44.
	£	£	£	£	£	£
Loan Capital	2,249,545	2,275,597	2,292,595	2,314,961	2,251,449	2,253,508
Revenue Capital	157,794	157,794	192,974	203,640	52,242	52,242
	2,407,339	2,433,391	2,485,569	2,518,601	2,303,691	2,305,750
Gross Revenue	1,454,296	1,477,420	1,427,369	1,133,405	1,519,006	1,539,856
Increase in Stocks	73,066	1,657	8,640	14,679	7,358	...
Decrease in Stocks	111	75,253	34,928	25,241	11,516	14,833
	1,527,251	1,403,824	1,401,081	1,122,843	1,514,848	1,525,023
Working Expenditure (a)	1,444,176	1,331,462	1,318,216	1,068,114	1,410,346	1,454,390
Interest and Sinking Fund	146,999	132,740	132,853	122,645	147,152	122,018
Depreciation	49,673	38,080	31,675	20,638	39,959	48,818
Superannuation ... ..	...	...	...	338	411	656
Total Annual Cost	1,640,848	1,502,282	1,482,744	1,211,735	1,597,868	1,625,882
Profit ... ..	...	...	...	...	...	...
Loss	113,597	98,458	81,663	88,892	83,020	100,859

(a) Includes provision for Bad Debts and Bad Debts written off.

Note.—Wyndham Meat Works—Financial years ended 31st January, 1937, 1938, 1939, 1940, 1941, 1944, 1945, 31st October, 1942. State Shipping Service—Financial year now ends 31st December. 18 months to 31st December, 1939, included in above figures for 1938-39.

[Return No. 18.]

RETURN RELATING TO STATE BRICKWORKS.

—	1938-39.	1939-40.	1940-41.	1941-42.	1942-43.	1943-44.
	£	£	£	£	£	£
Loan Capital	52,231	52,231	52,231	52,231	52,231	52,097
Revenue Capital	1,774	1,774	1,774	1,774	1,774	1,774
	54,005	54,005	54,005	54,005	54,005	53,871
Gross Revenue	42,605	33,498	37,667	47,377	22,069	30,144
Increase in Stocks	87	...	854	...	993	...
Decrease in Stocks ... ..	...	10	...	766	...	1,343
	42,692	33,488	38,521	46,611	23,062	28,801
Working Expenditure	38,008	31,981	35,409	42,411	24,245	29,132
Interest and Sinking Fund	2,828	2,819	2,820	2,820	2,820	2,820
Depreciation	1,743	1,463	1,557	1,384	1,369	1,330
Superannuation ... ..	...	...	...	338	411	656
Total Annual Cost	42,579	36,263	39,786	46,953	28,845	33,938
Profit	113	...	...	...	...	...
Loss ... ..	...	2,775	1,265	342	5,783	5,137

[Return No. 19.]

RETURN RELATING TO STATE ENGINEERING WORKS.

—	1938-39.	1939-40.	1940-41.	1941-42.	1942-43.	1943-44.
	£	£	£	£	£	£
Loan Capital	121,554	121,554	141,554	168,548	175,980	182,460
Revenue Capital	123,509	123,509	123,461	123,461	...	...
	24,063	245,063	265,015	292,009	175,980	182,460
Gross Revenue	66,547	67,753	61,723	210,026	379,442	392,511
Increase in Stocks ... ..	...	...	5,270	14,679	6,365	...
Decrease in Stocks	111	822	...	...	...	9,739
	66,436	66,931	66,993	224,705	385,807	382,772
Working Expenditure	62,634	58,041	60,422	203,044	353,845	364,763
Interest and Sinking Fund	(a) 12,390	(a) 12,390	(a) 12,448	(b) 13,886	(b) 10,274	(b) 10,519
Depreciation ... ..	...	3,848	3,848	3,870	8,524	7,096
Total Annual Cost	75,024	74,279	76,718	220,800	372,643	382,378
Profit ... ..	...	...	...	3,905	13,164	394
Loss	3,588	7,348	9,725	...	...	...

Includes Sinking Fund (a) not charged, (b) charged, in the accounts of the Concern as follows:—

£305	£304	£304	£366	£430	£444
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[Return No. 20.]

RETURN RELATING TO STATE QUARRIES.

—	1938-39.	1939-40.	1940-41.	1941-42.	1942-43.	1943-44.
	£	£	£	£	£	£
Loan Capital	39,953	39,931	39,931	39,931	38,601	38,601
Revenue Capital	872	872	872	872	872	872
	40,285	40,803	40,803	40,803	39,473	39,473
Gross Revenue	20,704	26,337	12,603	8,381	76	272
Increase in Stocks	1,385	1,657	...	...	...	...
Decrease in Stocks ... ..	...	...	1,091	1,160	446	200
	22,089	27,994	11,512	7,221	Dr. 370	72
Working Expenditure	21,727	26,978	12,430	8,320	601	70
Interest and Sinking Fund	1,904	2,133	2,131	2,131	2,132	2,106
Depreciation	1,625	2,343	2,254	1,249	47	...
Total Annual Cost	25,256	31,454	16,815	11,700	2,780	2,176
Profit ... ..	...	...	...	...	...	...
Loss	3,167	3,460	5,303	4,479	3,150	2,104

[Return No. 21.]

RETURN RELATING TO STATE SHIPPING SERVICE.

—	18 months to 31-12-39.	1940.	1941.	1942.	1943.	1944.
	£	£	£	£	£	£
Loan Capital	629,956	631,751	631,751	631,751	346,396	346,396
Revenue Capital ... ..	...	...	45,000	75,000	...	...
Gross Revenue	317,877	241,353	247,842	128,733	277,594	264,625
Working Expenditure	339,568	263,940	275,682	166,473	291,985	300,438
Interest and Sinking Fund (a)	53,676	38,046	38,141	39,925	30,115	18,331
Depreciation	37,873	23,512	23,589	13,813	12,010	11,906
Total Annual Cost	431,117	325,498	337,412	220,217	334,110	330,675
Profit ... ..	...	...	...	...	...	...
Loss	113,240	84,145	89,570	91,484	56,516	68,050

(a) Includes Sinking Fund not charged in the accounts of the Concern as follows:—

£2,373	£1,575	£1,579	£1,579	£866	£866
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[Return No. 22.]

RETURN RELATING TO STATE HOTELS.

	1938-39.	1939-40.	1940-41.	1941-42.	1942-43.	1943-44.
	£	£	£	£	£	£
Loan Capital	60,853	86,569	85,069	82,068	80,257	78,353
Revenue Capital	5,524	5,524	2,539	2,533	2,529	2,529
	66,377	92,093	87,608	84,601	82,786	80,882
Gross Revenue	62,429	63,547	60,572	58,725	70,447	69,305
Working Expenditure	52,461	53,229	52,543	52,320	59,539	58,714
Interest and Sinking Fund	3,607	4,772	4,818	5,941	6,099	6,278
Depreciation	240	353	210	298	1,307	1,372
Total Annual Cost	56,308	58,354	57,571	58,559	66,945	66,364
Profit	6,121	5,193	3,001	166	3,502	2,941
Loss ... ..	...	...	...	...	...	...

[Return No. 23.]

RETURN RELATING TO STATE SAW MILLS.

	1938-39.	1939-40.	1940-41.	1941-42.	1942-43.	1943-44.
	£	£	£	£	£	£
Loan Capital	272,618	271,181	269,679	268,110	266,469	264,658
Revenue Capital	26,115	26,115	19,328	...	...	...
	298,733	297,296	289,007	268,110	266,469	264,658
Gross Revenue	574,192	578,349	696,551	665,817	607,288	573,223
Increase in Stocks	2,332	...	...	...	...	...
Decrease in Stocks ... ..	...	113	33,837	20,176	10,961	3,551
	576,524	578,236	662,714	645,641	596,327	569,872
Working Expenditure	538,575	559,944	(a) 592,307	(a) 572,016	557,135	540,659
Interest and Sinking Fund	16,294	16,280	16,195	15,047	15,045	15,035
Depreciation	7,523	6,561	(b) 217	(b) 24	2,559	3,300
Total Annual Cost	562,392	582,785	608,719	587,087	574,739	558,994
Profit	14,132	...	53,993	58,554	21,588	10,878
Loss ... ..	...	4,549	...	...	...	...

(a) Includes £5,000 paid to Mill Construction Reserve Account.

(b) On new assets only. Temporarily suspended on existing asset.

[Return No. 24.]

RETURN RELATING TO WYNDHAM MEAT WORKS.

	1-2-39 to 31-1-40.	1-2-40 to 31-1-41.	1-2-41 to 31-1-42.	1-2-42 to 31-10-42.	1-11-42 to 31-1-44.	1-2-44 to 31-1-45.
	£	£	£	£	£	£
Loan Capital	1,072,380	1,072,380	1,072,380	1,072,322	1,072,322	1,072,322
Gross Revenue	369,942	466,583	310,411	14,346	21,455	2,155
Increase in Stocks	69,262	...	2,516	...	...	...
Decrease in Stocks ... ..	...	74,308	...	3,139	109	...
	439,204	392,275	312,927	11,207	21,346	2,155
Working Expenditure	391,203	337,349	289,423	22,829	21,564	8,227
Interest and Sinking Fund (a) ...	56,300	56,300	56,300	42,895	67,019	53,616
Depreciation (b)	669	...	...	...	...	...
Total Annual Cost	448,172	393,649	345,723	65,724	88,583	61,843
Profit ... ..	...	...	...	...	...	...
Loss	8,968	1,374	32,796	54,517	67,237	59,088

(a) Includes Sinking Fund not charged in the accounts of the Concern, as follows:—

£2,681	£2,681	£2,681	£2,681	£2,681	£2,681
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(b) Depreciation on Stores.

[Return No. 25.]

WEST AUSTRALIAN MEAT EXPORT WORKS.

	1942-43.	1943-44.
	£	£
Loan Capital	219,193	218,621
Revenue Capital	47,067	47,067
	266,260	265,688
Gross Revenue	140,620	207,621
Working Expenditure	96,564	152,387
Interest and Sinking Fund	13,648	13,313
Depreciation, etc.	14,190	23,814
Total Annual Cost	124,402	189,514
Profit	16,218	18,107
Loss ... ..	...	...

[Return No. 26.]

THE AGRICULTURAL LANDS PURCHASE ACT, 1909, and AMENDMENTS.

Position of Estates under the above Act, at 30th June, 1945.

(Amount Authorised £1,500,000.)

Estates.	Receipts.				Payments.				Balances.		
	Proceeds of De-bentures.	Sale of Lots, Rents, etc.	In-terest.	Total.	Purchase Money.	Survey Expenses, Interest, etc.	De-bentures Re-deemed.	Total.	Amount Over-drawn.	In Hand.	Invested.
Anniebrook	£ 4,992	£ 1,170	£	£ 6,162	£ 4,992	£ 3,817	£	£ 8,809	£ 2,648	£	£
Avondale	49,949	112,579	3,417	165,945	49,949	61,021	49,949	160,919	....	5,028	....
Baacton	32,875	22,384	....	55,259	32,875	30,650	....	63,525	8,266	....	....
Bowes	54,352	96,543	17,538	168,433	54,352	60,891	54,352	169,595	1,112	....	....
Brunswick	5,650	9,788	1,605	17,038	5,650	5,025	5,650	17,225	186	....	....
Bucklands	30,162	44,530	....	74,692	30,162	15,024	30,162	75,948	1,250	....	....
Henty	4,526	9,412	34	13,973	4,526	4,608	4,526	13,661	....	812	....
Homebush	1,250	1,980	742	3,971	1,250	1,471	1,250	3,971	....	....	....
Jelcobine	8,320	18,700	361	27,381	8,320	10,296	8,320	26,936	....	445	....
Jingalup	2,734	2,714	15	5,463	2,734	2,859	2,734	8,327	2,864	....	....
Kockatea	16,170	7,919	....	24,089	16,170	11,483	....	27,653	3,565	....	....
Marjidin	4,452	7,913	1,749	14,114	4,452	5,216	4,452	14,120	7	....	....
Mendel	16,586	11,825	224	28,635	16,586	12,831	....	29,417	782	....	....
Narra Narra	24,119	40,826	3,881	68,826	24,119	21,412	24,119	69,650	824	....	....
Norman	7,000	11,444	4,303	22,747	7,000	8,747	7,000	22,747	....	....	....
Oakabella	22,000	41,107	12,018	75,125	22,000	26,315	22,000	70,315	....	4,810	....
Pickering	4,295	2,078	107	6,479	4,295	3,506	....	7,801	1,322	....	....
Porongorup	1,764	938	89	2,741	1,764	1,295	....	3,059	317	....	....
Uljugulup	3,350	5,070	1,017	10,044	3,350	2,823	....	6,173	....	250	3,621
Weirs	700	....	....	700	700	513	....	1,213	513	....	....
Wongoody	42,260	14,805	....	57,125	42,260	20,621	....	71,881	14,756	....	....
Yandanooka	140,000	303,497	16,161	459,659	140,000	165,768	140,000	445,768	....	13,891	....
Estates under S.S. Scheme	....	307,219	....	307,219	....	237,252	....	237,252	....	69,966	....
	477,506	1,075,102	63,261	1,615,869	477,506	723,944	354,515	1,555,965	38,418	94,700	3,621
										£98,821	
										Credit Balance, £59,903	

[Return No. 27.]

DISSECTION OF CONSOLIDATED REVENUE FUND EXPENDITURE, 1937-38 to 1944-45.

Item.	1937-38.	1938-39.	1939-40.	1940-41.	1941-42.	1942-43.	1943-44.	1944-45.
	£	£	£	£	£	£	£	£
Interest	3,391,569	3,440,331	3,528,768	3,540,508	3,546,625	3,497,501	3,489,511	3,413,765
Sinking Fund	397,827	449,074	481,561	516,035	565,296	594,154	606,060	711,023
Exchange	453,902	470,829	492,980	503,482	498,242	497,167	503,219	506,164
Unemployment Relief	51,966	46,859	53,580	26,215	4,024	3,818	645	591
Salaries and Wages	4,006,298	4,306,034	4,435,780	4,328,906	4,596,107	4,587,714	5,081,048	5,224,667
Materials	905,021	1,049,207	1,009,158	995,293	1,063,618	1,269,319	1,472,251	1,622,746
Grants	186,644	189,815	138,538	166,092	151,038	151,259	172,449	215,849
Pensions	131,097	134,241	142,525	106,017	232,890	262,904	272,206	326,381
All other	1,305,411	1,083,712	983,884	1,147,809	1,285,441	2,283,406	2,006,765	1,923,604
Total	10,829,735	11,170,102	11,266,768	11,420,957	11,938,581	12,127,242	13,551,154	13,649,340

[Return No. 28.]

LOAN REPAYMENTS.

RECEIPTS AND EXPENDITURE.

Year ended 30th June.	Receipts.	Expenditure.	Balance in Hand.
	£	£	£
1928	154,108	...	154,108
1929	235,404	33,297	356,215
1930	153,583	216,647	293,151
1931	84,248	...	377,399
1932	112,361	171,800	317,960
1933	91,751	249,275	160,436
1934	100,935	215,740	45,631
1935	150,507	97,064	99,074
1936	107,906	74,791	132,189
1937	122,975	78,376	176,788
1938	134,462	154,825	156,425
1939	147,040	153,105	150,360
1940	127,470	101,086	176,744
1941	127,889	140,202	164,431
1942	171,232	89,867	245,796
1943	281,355	184,707	342,444
1944	256,153	198,896	399,701
1945	207,075	222,493	384,283

[Return No. 29.]

SUMMARY OF TRANSACTIONS OF FUNDS, THE EXPENDITURE OF WHICH IS NOT SUBJECT TO PARLIAMENTARY APPROPRIATION, FOR YEAR ENDED 30TH JUNE, 1944.

Fund.	Balance, 1st July, 1944.	Receipts during Year.	Payments during Year.	Balance, 30th June, 1945.
	£	£	£	£
Hospital Fund (<i>see</i> Return No. 30)...	44,519	301,435	299,732	46,222
Forest Improvement and Reforestation Fund (<i>see</i> Return No. 31) ...	68,592	65,103	125,052	8,643
Road Funds (<i>see</i> Return No. 32) ...	693,189	571,659	448,038	816,810
Metropolitan Markets Trust ...	4,502	21,678	(a) 19,035	7,145
Fremantle Harbour Trust ...	...	914,788	(b) 914,788	...
Bunbury Harbour Board ...	2,056	21,726	(c) 20,778	3,004
	812,853	1,896,389	1,827,423	881,824

(a) Includes payments on account of—Interest, £7,626 ; Sinking Fund, £1,038 ; and Profits, £511.

(b) Includes payments on account of—Interest, £142,582 ; Sinking Fund, £25,262 ; Replacement Fund, £2,000 ; and Surplus Cash, £158,385.

(c) Includes payments on account of—Interest, £3,500.

[Return No. 30.]

HOSPITAL FUND.—TRANSACTIONS DURING THE YEARS 1940-41 TO 1944-45.

—	1940-41.	1941-42.	1942-43.	1943-44.	1944-45.
<i>Receipts.</i>	£	£	£	£	£
Balance from previous year ...	25,154	5,560	17,900	51,070	44,519
Hospital Tax Collections ...	284,910	292,700	275,750	275,750	275,750
Treasury Grants ...	26,703	6,000	30,000	...	20,000
Recoup of Expenditure on Buildings ...	...	...	...	...	...
Miscellaneous Receipts ...	2,106	2,207	2,306	3,381	5,685
Overdraft at end of year ...	...	...	...	...	...
	338,873	306,467	325,956	330,201	345,954
<i>Payments.</i>					
Overdraft at beginning of year ...	...	...	...	...	...
Administration Expenditure ...	5,198	5,133	2,294	2,263	3,458
Hospitals Expenditure—					
Departmental ...	119,885	101,908	87,118	104,273	122,164
Non-Departmental Subsidies, etc.	199,091	179,416	171,631	175,615	169,583
Miscellaneous ...	9,139	2,110	13,843	3,531	4,527
Balance at end of year ...	5,560	17,900	51,070	44,519	46,222
	338,873	306,467	325,956	330,201	345,954

[Return No. 31.]

FORESTS IMPROVEMENT AND RE-FORESTATION FUND—TRANSACTIONS DURING THE YEARS 1940-41 TO 1944-45.

—	1940-41.	1941-42.	1942-43.	1943-44.	1944-45.
<i>Receipts.</i>	£	£	£	£	£
Balance from previous year ...	100,164	97,853	107,472	78,722	68,592
Appropriation from Revenue Fund ...	53,230	52,206	39,710	(a) 71,735	(b) 43,051
Sundry Receipts ...	8,846	11,957	10,010	26,832	22,052
	162,240	162,016	157,192	177,289	133,695
<i>Payments.</i>					
Expenditure on Forest Improve- ments and Re-forestation during the year ...	64,387	54,544	78,470	108,697	125,052
Balance at end of year ...	97,853	107,472	78,722	68,592	8,643
	162,240	162,016	157,192	177,289	133,695

(a) Includes Special Grant, £45,000.

(b) Includes Special Grant, £15,000.

[Return No. 32.]

ROAD FUNDS.—TRANSACTIONS DURING THE YEAR 1944-45.

	Main Roads Contribu- tions Trust Account.	Metro- politan Traffic Trust Account	Transport Co-ordina- tion Fund.	Federal Aid Roads Agree- ment Account.	Total
Balances from Year 1943-44	£ 82,084	£ 25,875	£ 183	£ 584,147	£ 693,189
Receipts during Year—					
License Fees and Permits	174	157,133	33,478	...	190,811
Contributions by Local Authorities	...	...	...	...	174
Premiums on Omnibus Routes	...	...	220	...	220
Commonwealth Grant	...	...	...	399,434	399,434
Miscellaneous Receipts	...	...	...	1	1
Other Receipts in Suspense	...	...	54	...	54
Transfers to other Funds	83,158	183,008	33,935	983,582	1,283,683
Transfers from other Funds	33,614	...	106	52,015	52,615
Totals	116,772	183,008	34,101	930,967	1,264,848
Payments during Year—					
Administration, Plant, Office Equipment, etc.	...	17,724	7,355	...	25,079
Transferred to Consolidated Revenue Fund	...	30,696	...	...	30,696
National Debt Commission Sinking Fund	...	...	...	...	...
Treasury—Interest, Sinking Fund, and Prem- iums	...	7,396	220	...	7,616
Road Construction, Maintenance, Surveys, etc.	...	6,004	...	261,612	268,216
Distributions to Local and Statutory Authorities	...	90,000	23,842	...	113,842
Other Payments in Suspense	...	...	45	...	45
Subsidies paid for the operation of various Road Transport Services	...	...	2,544	...	2,544
Balances in hand at 30th June, 1945	116,772	30,588	95	669,355	816,810

[Return No. 33.]

TOTAL NET COLLECTIONS OF STATE TAXATION TAKEN TO THE CONSOLIDATED REVENUE FUND,
TRUST ACCOUNTS, AND SPECIAL ACCOUNTS, FOR THE YEAR ENDED 30TH JUNE, 1945.

Particulars.	Paid to C.R. Fund.	Paid to Trust or Special Accounts.	Total.	Taxation per Head. (c)
	£	£	£	£ s. d.
Probate and Succession Duties	275,477	...	275,477	11 3
Other Stamp Duties	228,583	...	228,583	9 5
Land Tax	118,134	...	118,134	4 10
Income Tax—Commonwealth Reimbursement (a)	2,546,000	...	2,546,000	5 4 4
Liquor Licenses	86,266	...	86,266	3 6
Racing—				
Stamp Duty on Betting Tickets	20,857	...	20,857	11
Totalisator Duty	121,374	...	121,374	5 0
Totalisator Licenses	1,630	...	1,630	...
Stamp Duty on Tote Dividends	1,217	...	1,217	...
Motor Taxation	19,094	341,492	360,586	14 9
Other Vehicles	...	4,420	4,420	2
Entertainments—Commonwealth Reimbursement	98,334	...	98,334	4 0
Vermitt Tax	...	22,290	22,290	11
Licenses, not elsewhere included	11,370	...	11,370	6
	3,528,336	368,202	3,896,538	7 19 7

(a) This amount includes arrears of State Income Tax, £42,720; Goldmining Profits Tax, £113; Financial Emergency Tax, £10,116; and Hospital Tax, £4,813: Total, £57,762. From this Commonwealth Reimbursement Grant an amount of £275,750 was paid to Hospital Trust Fund.

(b) Includes State Collections, £148.

(c) Based on estimated mean population for year 1944-45, viz., 483,400.

[Return No. 34.]

STATEMENT SHOWING RECEIPTS FROM COMMONWEALTH, 1901-02 TO 1944-45.

Year.	Contri- bution to Sinking Fund.	Contri- bution towards Interest.	Surplus Revenue Re- turned.	Payment per Head, 25/-.	Special Payment to W.A.	Interest on Trans- ferred Prop- erties.	Dis- abilities Grant.	Total.
PERIOD COVERED BY BRADDON CLAUSE.								
*1901-02 to 1910-11	£ ...	£ ...	£ †8,872,722	£ ...	£ ...	£ ...	£ ...	£ 8,872,722
PERIOD COVERED BY PER CAPITA PAYMENTS AND SPECIAL PAYMENT TO W.A.								
1911-12 to 1926-27	£ ...	£ ...	£ ...	£ 6,632,264	£ 2,556,248	£ 462,010	£ 565,905	£ 10,216,427
PERIOD COVERED BY FINANCIAL AGREEMENT ACT.								
1927-28 ...	77,908	†483,286	...	...	...	25,775	300,000	886,969
1928-29 ...	91,598	†463,578	...	...	...	47,868	300,000	903,044
1929-30 ...	97,863	473,432	...	...	...	...	300,000	871,295
1930-31 ...	106,166	473,432	...	...	...	...	300,000	879,598
1931-32 ...	118,946	473,432	...	...	...	...	300,000	892,378
1932-33 ...	126,781	473,432	...	...	...	...	500,000	1,100,213
1933-34 ...	136,826	473,432	...	...	...	...	600,000	1,210,258
1934-35 ...	143,871	473,432	\$133,000	...	...	...	600,000	1,350,303
1935-36 ...	151,247	473,432	\$35,000	...	...	...	800,000	1,459,679
1936-37 ...	157,016	473,432	\$33,000	...	...	...	500,000	1,163,448
1937-38 ...	162,524	473,432	...	...	...	...	575,000	1,210,956
1938-39 ...	167,013	473,432	...	...	...	...	570,000	1,210,445
1939-40 ...	174,765	473,432	...	...	...	...	595,000	1,243,197
1940-41 ...	177,423	473,432	...	...	...	...	650,000	1,300,855
1941-42 ...	181,808	473,432	...	...	...	...	630,000	1,285,240
1942-43 ...	183,295	473,432	...	...	...	...	800,000	1,456,727
1943-44 ...	183,922	473,432	...	...	...	...	850,000	1,507,354
1944-45 ...	192,447	473,432	...	...	...	...	904,000	1,669,879
Total, 18 years ...	2,631,419	8,521,776	201,000	...	...	73,643	10,074,000	21,601,838

* First complete year under Federation. † Including £868,963 from Special Tariff provided under the Constitution of the Commonwealth for 5 years after the imposition of uniform Customs duties.
 ‡ Special payment under States Grant Act, pending passing of the Financial Agreement Act.
 § Proportion of Commonwealth Surplus distributed to States.

GRANTS FOR ROADS, UNEMPLOYMENT, AND ASSISTANCE TO INDUSTRIES FOR YEAR 1944-45—PAID TO TRUST FUNDS.

Federal Roads Agreement Act—				£	£
Contributions from Petrol Tax :					
For Roads	...	...	...	381,811	
For Sinking Fund	...	...	...	17,623	
					399,434
Other Grants—					
Local Public Works	...	...	...	6,650	
Maintenance of Mining	...	...	...	50,000	
Seasonal Drought Relief	...	...	...	40,000	
Assistance Distressed Farmers	...	...	...	900	
					97,550
					496,984

Service.	Loan Li- ability.	Expenditure :					Receipts.	Net Ex- penditure.	Cost per Head. (*)
		Indirect.		Direct.		Total.			
		Interest and Ex- change.	Sinking Fund.	Con- solidated Revenue Fund.	Trust and Special Accounts.				
1.—Education—	£	£	£	£	£	£	£	£	£
(a) Education Department and Schools ...	1,475,274	63,888	10,140	828,358	...	902,186	16,644	885,542	1 16 3
(b) University	34,115	1,450	241	40,555	...	51,246	...	51,246	2 1
(c) Technical Education	118,632	5,741	766	94,452	...	100,959	4,483	96,476	4 0
(d) Agricultural Education	102,982	4,376	720	31,335	...	36,431	12,663	23,768	1 0
(e) Library, Museum, Observatory ...	35,956	1,529	255	11,277	...	13,061	492	12,569	6
(f) Deaf, Dumb and Blind	884	38	6	3,300	...	3,344	...	3,344	1
Total 1	1,767,843	76,822	12,128	1,018,277	...	1,107,227	34,282	1,072,945	2 3 11
2.—Health, Hospitals, and Charities—									
(a) Public Health ... ..	...	...	...	45,474	...	45,474	19,039	26,435	1 1
(b) Care of Sick and Mentally Afflicted, Health of Mothers and Children	1,605,891	68,239	11,068	163,651	409,296	652,254	(†) 158,489	493,765	1 0 2
(c) Recreation Facilities ... ..	...	...	...	8,300	...	8,300	...	8,300	4
(d) Relief of Aged, Indigent and Infirm, Child Welfare	100,957	4,289	703	109,738	...	114,730	36,643	78,087	3 2
(e) Miner's Phthisis ... ..	...	...	...	46,025	...	46,025	25,000	21,025	11
(f) Natives... ..	94,959	4,035	672	70,059	...	74,766	9,062	65,704	2 8
(g) Unemployment Relief ... ..	...	...	...	1,543	...	1,543	57	1,486	1
Total 2	1,801,807	76,563	12,443	444,790	409,296	943,092	248,290	694,802	1 8 5
3.—Law, Order and Public Safety—									
(a) Administration of Justice	46,096	1,958	326	89,107	...	91,391	91,981	Cr. 590	...
(b) Police	193,937	8,241	1,370	290,244	...	299,855	49,793	250,062	10 3
(c) Gaols and Reformatories	74,635	3,172	516	51,859	...	55,547	8,965	46,582	1 11
(d) Public Safety ... ..	...	...	...	23,688	...	23,688	8,891	14,797	7
Total 3	314,668	13,371	2,212	454,898	...	470,481	159,630	310,851	12 9
GRAND TOTAL	3,884,318	166,756	26,783	1,917,965	409,296	2,520,800	442,202	2,078,598	4 5 1

(*) Based on estimated mean population for year 1944-45, viz., 488,400. (†) Includes £109,564. Patients' Fees paid to Hospital Fund.

RAILWAYS.—STATEMENT SHOWING TONNAGE AND EARNINGS ON GOODS CARRIED.

Class of Goods.	1940-41.		1941-42.		1942-43.		1943-44.		1944-45.	
	Tonnage.	Percentage of Total.	Tonnage.	Percentage of Total.	Tonnage.	Percentage of Total.	Tonnage.	Percentage of Total.	Tonnage.	Percentage of Total.
Coal, Coke, and Charcoal	257,889	9.88	288,720	10.95	283,388	10.51	257,127	10.04	267,675	9.21
Orss and other Minerals	192,456	7.39	200,068	7.62	175,065	7.02	145,151	5.67	214,289	7.88
Wool	28,696	1.10	32,621	1.24	39,829	1.59	42,428	1.66	34,525	1.19
Hay, Straw, and Chaff	30,931	1.53	33,031	1.27	33,709	1.35	37,603	1.47	65,989	1.98
Wheat	681,758	26.18	666,860	25.27	442,478	17.67	639,066	21.06	801,887	27.61
Other Grain and Flour	162,088	6.23	143,359	5.43	143,041	5.71	170,118	6.64	201,375	6.93
Firewood	43,407	1.67	83,777	3.18	133,055	5.31	117,092	4.57	102,380	3.52
Local Timber	348,003	13.37	332,600	12.61	276,939	11.06	243,190	9.50	228,287	7.99
Imported Timber	885	.04	507	.02	239	.01	181	.01	172	.01
Fruit and Garden Produce	88,171	3.30	84,039	3.10	80,220	3.44	80,670	3.15	95,770	3.40
Fertilisers	251,053	9.64	178,933	6.73	130,601	5.22	180,540	7.10	203,086	6.99
All other goods	509,880	19.58	502,352	22.44	770,080	31.11	796,076	31.13	701,046	24.14
Total	2,603,857	100.00	2,638,469	100.00	2,504,682	100.00	2,560,137	100.00	2,904,481	100.00

Class of Goods.	1940-41.		1941-42.		1942-43.		1943-44.		1944-45.	
	Earnings.	Percentage of Total.	Earnings.	Percentage of Total.	Earnings.	Percentage of Total.	Earnings.	Percentage of Total.	Earnings.	Percentage of Total.
Coal, Coke, and Charcoal	£ 152,020	5.92	£ 181,638	6.58	£ 156,161	5.57	£ 145,459	5.41	£ 159,715	6.02
Orss and other Minerals	72,872	2.84	74,012	2.83	76,806	2.74	83,400	2.80	88,109	3.82
Wool	75,628	2.95	84,748	3.20	105,537	3.76	112,127	4.13	92,406	3.48
Hay, Straw, and Chaff	34,317	1.34	26,780	1.01	26,059	.93	30,081	1.12	42,030	1.62
Wheat	448,112	17.46	419,308	15.85	279,389	9.96	300,093	11.18	400,822	15.00
Other Grain and Flour	87,390	3.40	75,857	2.88	82,033	2.92	88,880	3.31	103,223	4.07
Firewood	10,783	.42	19,875	.76	37,227	1.33	32,903	1.22	30,045	1.17
Local Timber	296,903	11.57	267,670	10.12	263,018	9.37	217,385	8.12	211,219	7.96
Imported Timber	1,328	.05	907	.03	340	.01	192	.01	94	.00
Fruit and Garden Produce	101,603	3.96	99,327	3.76	108,888	3.88	102,385	3.81	119,346	4.40
Fertilisers	67,378	2.63	46,539	1.77	39,780	1.31	30,190	1.46	62,154	2.34
All other goods	1,218,519	47.40	1,346,371	50.93	1,633,822	58.22	1,552,351	57.82	1,380,885	50.45
Total	£2,566,803	100.00	£2,644,422	100.00	£2,806,110	100.00	£2,684,846	100.00	£2,656,988	100.00

	1934-35.	1935-36.	1936-37.	1937-38.	1938-39.	1939-40.	1940-41.	1941-42.	1942-43.	1943-44.	1944-45.
Railway and Tramway Revenue	£3,562,357	£3,711,597	£3,754,454	£3,932,510	£3,883,367	£3,802,385	£3,908,540	£4,301,502	£4,016,122	£4,934,929	£4,780,818
Railway Mileage (Route)	4,359	4,358	4,357	4,376	4,378	4,381	4,381	4,381	4,381	4,381	4,381
Wool exported	£3,413,589	£4,671,736	£4,164,433	£3,101,540	£3,270,580	£4,131,875	£1,559,585	£5,433,041	£2,378,527	£5,879,587	£4,003,941
Wool produced (c)— (quantity—lbs.)	89,991,658	85,700,700	63,537,200	64,739,400	72,475,000	75,400,000	69,427,000	77,657,000	95,718,000	102,750,000	184,141,000
(value)	£3,419,308	£4,793,147	£4,020,713	£3,183,841	£2,962,860	£4,054,729	£3,858,984	£4,104,000	£5,967,000	£6,370,720	£25,257,000
*Wheat produced (bushels)	26,985,000	23,315,417	21,549,000	36,224,800	36,843,600	40,861,000	21,606,000	37,500,000	20,700,000	10,550,000	15,872,000
Wheat produced (value)	£1,317,600	£1,639,768	£5,947,524	£7,426,034	£4,494,919	£7,269,316	£4,182,255	£7,153,000	£4,219,000	£3,593,000	(e)
*Hay produced (tons)	462,947	504,571	412,982	450,419	437,809	475,677	375,143	414,115	277,957	314,350	337,384
Gold produced (b) (value)	£5,213,894	£6,713,027	£8,191,168	£9,438,078	£10,784,852	£12,957,448	£12,000,027	£10,770,977	£7,167,716	£5,058,480	£5,018,160
Coal produced (value)	£297,581	£334,797	£326,750	£362,196	£371,713	£361,152	£367,403	£431,005	£475,078	£523,724	£598,694
Other Minerals produced (c)	£63,391	£113,140	£140,440	£200,817	£187,592	£120,036	£238,733	£157,021	£160,868	£201,999	£252,599
Timber exported	£631,228	£675,932	£699,613	£932,394	£721,941	£628,352	£790,876	£699,661	£605,940	£613,694	£570,628
Timber produced	£987,231	£1,161,031	£1,368,591	£1,425,342	£1,341,975	£1,317,031	£1,301,777	£1,306,742	£1,453,937	£1,343,973	(e)
‡Number of Sheep	11,197,156	11,082,972	9,007,535	8,732,076	9,177,531	9,574,443	9,516,272	9,722,780	10,424,385	11,102,936	110,020,299
‡Number of Cattle	912,016	882,761	792,508	740,241	767,680	799,175	788,928	839,731	831,231	870,939	1850,863
‡Number of Horses	161,836	160,181	155,177	151,067	143,079	139,207	130,057	124,402	112,782	100,743	196,453
Area of land selected (acres)....	310,170	281,921	521,117	718,823	627,443	305,213	346,365	172,129	123,944	197,373	231,400
Area of land leased (acres)	5,327,978	4,613,172	3,926,517	3,883,060	3,201,701	2,795,988	2,509,275	2,244,369	1,655,497	1,902,737	1,900,825
Area of land under cultivation (d)	14,530,020	14,908,072	15,218,254	15,670,891	15,852,029	16,112,071	15,931,281	16,085,051	(e)	(e)	(e)
*Area of land under crop (acres)	3,840,530	3,726,324	3,851,870	4,168,021	4,633,333	4,280,935	3,988,308	3,810,522	2,782,366	2,703,000	12,749,000
Tonnage Shipping, Inwards	3,757,174	3,827,038	3,729,523	4,104,922	4,251,368	3,719,116	3,040,611	2,545,823	1,435,241	(a)	(a)
Tonnage Shipping, Outwards	3,775,162	3,831,105	3,773,586	4,111,171	4,326,520	3,751,135	3,087,389	2,507,742	1,467,495	(a)	(a)
Exports, including Gold	£16,879,168	£18,891,679	£20,991,133	£23,100,537	£23,006,410	£24,570,754	£24,839,479	£25,351,484	£16,362,093	£19,532,146	£18,807,560
Exports, excluding Gold	£11,717,923	£12,165,281	£13,040,135	£13,746,172	£12,290,535	£12,473,441	£12,191,568	£14,964,896	£8,435,851	(a)	(a)
Imports	£14,226,405	£16,111,631	£18,028,359	£19,334,013	£18,048,238	£19,237,022	£18,018,476	£17,612,479	£15,639,757	£16,722,205	£17,473,509
Savings Bank Deposits	£8,967,577	£9,463,344	£9,716,932	£10,004,412	£10,602,936	£10,039,271	£10,193,000	£12,153,422	£17,468,535	£20,346,899	£22,218,523
Savings Bank Withdrawals	£8,501,441	£8,958,575	£9,425,588	£9,853,231	£10,285,055	£10,641,171	£9,657,739	£11,000,730	£11,626,377	£13,786,931	£10,794,268
Population end of Financial Year	445,692	450,243	454,231	460,161	465,429	470,751	474,810	479,005	479,624	485,407	1491,800

* Season ended 28th February.

† As at 31st December of year first mentioned.

‡ Preliminary figures, liable to slight revision.

(a) Information not available for publication.

(b) Australian Currency Value.

(c) Calendar year first mentioned.

(d) Area cropped, cleared, fallowed, ringbarked, etc.

(e) Not available.