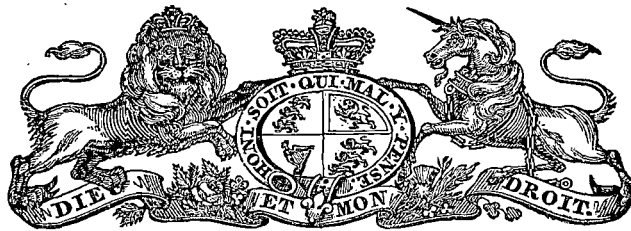


(No. 116.)



1878.

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T A S M A N I A.

LEGISLATIVE COUNCIL.

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FINANCIAL STATEMENT

OF TREASURER IN HOUSE OF ASSEMBLY.

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Laid upon the Table by Mr. Crowther, and ordered by the Council to be printed,  
May 7, 1879.

THE FINANCIAL STATEMENT of the Hon. DAVID LEWIS,  
Colonial Treasurer of Tasmania.

[Made 23rd April, 1879.]

MR. SPEAKER.

It is now my duty as Colonial Treasurer to lay before Parliament a Statement of the affairs of the Colony, and the general principles and views of the Government relating to the most prominent questions of public interest upon which they have agreed; and, to afford Honorable Members a better opportunity of examining the present financial position, I have considered it advisable to submit that Statement in a printed form.

I desire on this occasion to lay before the House, as briefly as possible, the financial difficulties against which the present Administration has to contend; and that Honorable Members may see in the clearest light whence those difficulties spring, and the mode in which the Government propose to meet them.

Before doing so I will briefly state that the grounds upon which Ministers opposed and defeated their predecessors in office were, (1)—the insufficiency and inequality of their taxing proposals,—proposals which could not adequately, and with any degree of certainty, render the revenue sufficient to meet the future requirements of the Colony; and (2),—that the time had arrived when, if the credit of the country was to be sustained, an alteration must be made in the incidence of taxation.

When the present Administration came into office on the 20th December last, the Estimates of Expenditure for the present year proposed by the late Ministry, amounting to £400,235 18s. 4d., had passed the House of Assembly.

Upon those Estimates an Appropriation for Three months from 1st January to 31st March was taken to enable Ministers to prepare a scheme of taxation.

The Estimates of my honorable predecessor which passed the House in October last have been adopted, and a Supplementary Estimate amounting to £16,374 2s. 8d. has been added to meet ascertained requirements unforeseen by the late Colonial Treasurer.

It will be convenient here to call attention to the Consolidated Revenue Accounts, (marked "A." in the Appendix, p. 8,) by which it will be seen in what state the finances were on the 31st December, 1878, and that there was then an estimated surplus of £866 17s. 2d. to be carried forward to the credit of 1879.

Table "B." in the Appendix, p. 9, contains the estimated Account of Receipts and Expenditure for 1879, showing a probable deficiency of £35,841 3s. 10d. The statement contained in table "C.," Appendix, p. 10, has been printed for the information of Honorable Members, and will assist them in making correct comparisons between the years 1877, 78, and 79.

The experience of the last three months shows a falling off in the receipts from Customs Duties as compared with the corresponding period of 1878, but, concurring as I do with the late Treasurer in the correctness of his calculations, I am very hopeful of realising the amount anticipated to be obtained from this source of revenue. The stimulus lately given to the mining interests of the Colony by the increase of the price of tin, and the discovery of new gold-fields, followed by a consequent large influx of mining population, induces me to believe that the commercial prosperity of the Colony is not on the decline; therefore I feel confident in the realisation of the estimated Receipts,—but here comes the difficulty. The estimated Revenue fails to cover the Expenditure by £35,841 3s. 10d.: hence it becomes my duty to draw the attention of the House to the large excess of expenditure over all present sources of revenue. This has been imminent for some years, but will now have to be recognised as a permanent increase of our liabilities, and be provided for by discovering additional means of Revenue.

The objection of former Governments to provide for the payment of the guaranteed interest to the Main Line Railway Company has resulted in the accumulation of the large sum of £73,544 15s. 10d. during the period from 1st November, 1876, to 31st December, 1878.

Under circumstances well known to this House the claim so long disputed has been paid to the Company by the Treasury principally out of money voted for Public Works. This amount has to be restored. Immediate provision, therefore, must be made for this item and for the current deficiency, which together amount to £109,385 19s. 8d., as shown below:—

	£	s.	d.
Estimated deficiency, 1879 .....	35,841	3	10
Tasmanian Main Line Railway, 1876-8 .....	73,544	15	10
	<hr/>		
	£109,385	19	8
	<hr/>		

Hon. Members, however, must not lose sight of the fact that there are *contingent* liabilities in connection with the Main Line Railway as well as those ascertained. Should the Company establish its claim to the sum of £28,258 10s. 2d., for which it is now suing

the Government; the total sum to be provided under this head will be £101,803 6s. 0d.; consequently the total liability of the Colony, including this contingent claim, will amount to £137,644 9s. 10d.

How is this sum of money to be raised? This question demands the gravest consideration. It may be considered from three points of view,—

- (1.) To raise the whole amount of ascertained liability, viz. £109,385 19s. 8d., by immediate taxation.
- (2.) To pay the amount due to the Treasury, viz. £73,544 15s. 10d., by the issue of Treasury Bills, and the remainder by taxation.
- (3.) To pay this £73,544 15s. 10d. by the issue of Debentures redeemable at convenient periods, and the remainder by taxation.

Referring to the first mode I am of opinion, and this House I believe will agree with me, that it is impracticable; the resources of the Colony could not possibly bear such a strain. It will be almost impossible, even by the imposition of largely increased taxation, to provide for the ordinary annual expenditure. The same objection, in a less degree, holds good in reference to the second mode. There is no choice left but to adopt the third, and I therefore recommend it.

This brings me to the question of Taxation. What form is it to take? £35,841 3s. 10d. has to be provided. There can be no mistake in the figures, they are before you; and you know from experience that estimates of revenue rarely come up to expectation, whilst those of expenditure never fall short of it; therefore there is little hope of there being less to meet than the amount named. Notwithstanding that large reductions in connection with the Charitable Institutions of the Colony are now being carried out, and that further economy in the same direction is contemplated, yet the proposed relief to Customs Duties to which I shall presently have the honor of directing your attention will so far neutralise the beneficial effects of those reductions that the finances will be but slightly affected. This good result will, however, follow: Parliament will be enabled to remove duties that harass trade and increase the cost of living. It is not desirable that I should at this time, and in a Statement of this nature, refer in detail to these alterations. I content myself, therefore, with informing the House that during the recess the Administration has earnestly considered the necessity of curtailing our large Charitable Grants; and that upon a careful examination, so far as the brief period of a little more than three months would permit, Ministers find that they will be able to effect material retrenchment in the Pauper expenditure by the abolition of the Cascades Pauper and Lunatic Asylums, Launceston Pauper Asylum, the closing of the Queen's Asylum at New Town, and the concentration of the Cascades and Launceston Paupers at New Town, where ample accommodation exists for over 500 inmates,—irrespective of which measures will be devised tending to reduce the amount now expended on other Charitable allowances.

The provision by which I propose to meet the deficiency—viz., a Property Tax of  $2\frac{1}{2}$  per cent. and an Income Tax of  $2\frac{1}{2}$  per cent.—bears some analogy to that of my honorable predecessor, but is more equitable. In my proposal the Property Tax is reduced by one half, and the Income Tax includes all interests and avoids objectionable and unjust class taxation. I consider the late Treasurer made a fatal mistake in selecting two interests—

viz., Dividends and Mortgages—to bear the whole burden of taxation, a burden which all interests in the community should assist to bear. It is a fundamental principle that taxation should be equal in its operation, and with a view to the carrying out of this principle I have proposed my present scheme, and I now call attention to its general and equitable character. I estimate to raise by these means, after allowing for cost of collection, the sum of £36,000.

After deep and earnest thought on the subject of taxation, and after a thorough examination of all sources of revenue open to a Government pushed to extremity, I have found none so just in its operation as a Property Tax combined with an Income Tax; and when the proper time comes I shall use arguments in its favour which I think will convince you of the correctness of my views. Incomes derived from Government Debentures and other Government Securities are to be exempted; and I propose also to exempt all incomes of £100 per annum and under, and to charge Income Tax only on the excess of £100, to the intent that all shall have £100 free. Money could be raised by making raids on selected interests, but I feel that such a course could not be justified.

I desire equality of taxation. The burdens which now fall heavily upon the poorer classes and lightly upon the wealthier must be re-adjusted; and we must adopt such a system of taxation as will enable us to remove duties from the necessaries of life, to the end that we may add to the advantages which Tasmania already possesses the important one of cheap living.

The Administration is deeply sensible of the necessity which exists for the introduction into Tasmania of a good working population, and I think we should offer every inducement to such a class to settle among us. We have tried Immigration and failed: let us make the attempt to bring about the same result by inducement instead of compulsion. I rely then on the good sense of the wealthier classes to respond willingly to a demand which all must admit is moderate, and which I believe is adequate to meet the present exigencies of the Treasury.

Many persons have formed a misconception of the operation of an Income and Property Tax, erroneously supposing that property will be twice taxed, but my scheme is not intended to operate in that way.

The following Account of estimated Ways and Means for 1879 will also afford information to Honorable Members:—

<b>1879.</b>		£	s.	d.	£	s.	d.
Estimated Ways and Means.....					375,892	17	2
To be raised by—							
Property Tax on estimated £600,000 @ 2½ per cent.		15,000	0	0			
Income Tax on estimated £1,000,000 @ 2½ per cent.		25,000	0	0			
		£40,000	0	0			
Less cost of collecting—							
Staff and Collectors, &c. @ 10 per cent. ....		4000	0	0			
					36,000	0	0
					£411,892	17	2
<b>1879.</b>					£	s.	d.
Estimated Expenditure .....					411,734	1	0
Ways and Means as above.....					411,892	17	2
Probable Surplus .....					£158	16	2

I have to call attention to the additional Estimates over those passed in October last, amounting to £16,374 2s. 8d., for various items not then submitted ; and had it not been for the long Session of 1878, extending so far into 1879, many would have been placed on Supplementary Estimates and submitted for the consideration of the House at its next Sessional meeting.—For these additional Estimates see Appendix, Table D.

The Government have decided to take over the Bonded Warehouses at Hobart Town and Launceston into their own charge at the termination of the present leases on 30 June next. In the additional Estimates will be seen suitable provision for the alterations.

I may specially mention an additional reserve for Road Trusts, the sum on the Estimates of October last not being deemed sufficient. The tabular return attached to this statement (Appendix E) shows that in the course of five years, including 1873 to 1877, the claims were £49,231 14s. 5d. as against the estimated reserves £33,128 0s. 7d., a difference of £16,103 13s. 10d. The sum of £5000 additional is proposed for this year in order to give a fair proper estimate of expenditure on this item.

In considering the additional Estimate sheet regard may be had to the amount provided for the preparation for the Exhibition in New South Wales, and a sum to provide free passes on the Main Line Railway for the attendance of Members to their duties during the Session of Parliament.

There are various other items of increased expenditure in the departments which partly speak for themselves, but information will be given where found necessary.

This brings me to the relief of Customs Duties. Necessarily this relief cannot be given at present. You cannot expect me to make reductions in the Customs Tariff until you provide me with the means of recouping the Treasury from other sources of Revenue. I have been told that an Income Tax such as I propose will yield more than the amount estimated ; I hope these predictions may be fulfilled, and it is quite possible they may be, because Government will with greater certainty then be able to give relief to Customs Duties, and to give effect to that progressive policy which it is their pleasing duty to advocate.

But a Treasurer must be a man of business, and a business man proceeds with caution ; and although I am very hopeful of the success of my scheme, still it is tentative as regards the amount it will realise, and I must not be over sanguine. Put my scheme into operation, give me the opportunity of seeing what it will bring in, and how it will work, and you will have little need to ask me to reform the Customs Duties : I shall be only too glad to do it ; and it is the present intention of the Administration to submit in detail to Parliament next Session the Customs duties proposed to be abolished.

Having regard, however, to the very generally expressed request that the Cattle and Sheep Duties should be removed, and being convinced of its reasonableness, Ministers have decided to ask Parliament to remit those duties.

To afford facilities for inter-communication between the widely separated districts of the country is the first duty of a Government. Ministers have not lost sight of this duty. Every day's experience confirms the belief that a Government which fails to deal with this vital question on a comprehensive and liberal basis is unworthy of the confidence of the people. The indirect profit derivable by a country from its constructed roads, bridges, and railways, always justifies the outlay of the money paid for them. Impetus is given to agricultural and commercial activity, as well as to progress in civilization. Impressed with this conviction, the Minister of Lands and Works has been occupied in collecting all the necessary data to aid him in the formation of such a scheme of Public Works as will, in his opinion, provide for the interests of the Colony, and embrace such an amount of local influence in its administration as will commend it to the approval of Parliament.

It will not be possible during this Session to perfect, and by legislation give effect to, a measure such as the country requires; so Ministers intend to proceed with the Public Works Bill which the late Government submitted to Parliament, and which has already passed the House of Assembly. A comprehensive measure cannot be laid before Parliament until the Minister of Lands has carefully considered the data he has collected, and has had reasonable time to mature a scheme of Public Works; but when Ministers meet Parliament in the Session of 1879, which must necessarily be held in a few weeks, they will submit such a measure as they believe will tend to increase the progress and prosperity of the Country. Of the amount already appropriated by Parliament under the Public Works Act, 41 Vict. No. 10, there is an unexpended balance of about £28,000; and if the Bill which has received the sanction of this House during the present Session becomes law, there will be about £77,000 available for works of public improvement to be carried on until further provision can be made. Ministers purpose to ask Parliament to sanction the purchase and completion of the Mersey and Deloraine Tramway. The completion of this work is of paramount importance. The development of the vast resources of one of the finest districts in the Colony will be hastened by connecting the North West Country, including a large population, by rail with the more settled portions of the country, and the cost of working the Launceston and Western Railway will be decreased.

A Bill to amend "The Mineral Lands Act" will be submitted to Parliament of such a nature as Ministers consider necessary to encourage an interest by which the future prosperity of the Colony will be promoted. Upon the influx of Miners the development of our latent wealth depends. Every thing should be done to facilitate and encourage the settlement of a mining population.

The adoption by Parliament of a liberal and comprehensive Public Works policy must commend itself to every Member of Parliament. Unless the Waste Lands of the Colony are made accessible to labour and industry they are more burdensome than profitable to the State. Opening them up by means of roads and bridges, and thus facilitating their occupation and improvement, must tend to increase the population and revenue. Fully impressed with the great importance of this subject Ministers will submit proposals in the coming Session of Parliament to give effect to their views, in the confident hope that they will receive that careful consideration at the hands of the Legislature which they demand.

The all-important question of the Main Line Railway has received the most careful consideration of Ministers. They believe that this work should become the property of the Colony. Initiative steps have been taken to ascertain the views of the Company as to the sale of the Line, in order to lay information before Parliament with as little delay as possible.

Before I leave the question of Public Works I ought to mention that a sum of £5669 8s. 7d. is required to defray the cost of works which have been already sanctioned by Parliament; viz.—

	£	s.	d.
Additional cost of Land, Hospital, Hobart Town .....	2711	15	10
Promoters Penguin Creek Breakwater .....	700	0	0
Excesses in Amounts authorised under Loans Bills—			
33 Vict. No. 17—Completion Sorell Causeway .....	613	13	7
37 Vict. No. 23—Electric Telegraph Act, 1873, Richmond Line .....	344	18	9
40 Vict. No. 4—Telegraph to Huon .....	341	1	2
40 Vict. No. 15—Telegraph, second wire to Launceston .....	190	4	5
41 Vict. No. 10, “Public Works Construction Act, 1877”—Road from Upper to Lower Junction .....	500	0	0
41 Vict. No. 11—Telegraph, Carrick, Bishopsbourne, and Longford .....	17	14	10
George’s Bay Police Buildings .....	250	0	0
	<hr/>		
	2257	12	9
	<hr/>		
	£5669	8	7
	<hr/>		

This amount is in excess of the votes for the several works above mentioned, and cannot be treated as part of the current annual Expenditure, but must be paid out of moneys to be specially provided by Parliament.

The Legislative Council having passed an Appropriation Bill for Three Months only, the necessities of the State require the immediate passage of Supplies for the remainder of the year. Parliament, for the Session of 1879, must meet at an early date to legislate for the exigencies of the year 1880. The work of the Ministry, before such meeting, will be both weighty and difficult. The time for its performance must be brief; but Ministers believe that they will be prepared to lay before Parliament their policy for 1880 early in July, provided no unnecessary delay be interposed to the prorogation of this Session of Parliament, which has extended beyond the period contemplated, and has taxed unduly all Members of the Legislature, especially those whose homes and avocations lie at a distance from the seat of Government.

I now conclude my address by stating that the objection which, I believe, has been constantly made against the Income Tax is its presumed inquisitorial character: I can only say that if that is the case, then those who pay more than half the revenue of the whole Colony over the Custom House counters cannot lament the joining with them of so many additional contributors by means no more inquisitorial and annoying. The Custom House contributors have got used to it; and if they have found the money to the extent of over £200,000 last year, £25,000 now asked for from Income Tax cannot be felt to be a hardship to the community, who for the first time have been called upon to contribute directly to the Treasury. The property owners have little cause to complain at the small claim proposed to be made upon them. No special demand has been previously made upon them in support of the Consolidated Revenue; and seeing how much has been done for them through the aid of Loans for Public Works, by which so much of the debt of the Colony has been occasioned, they may congratulate themselves at having been so



long overlooked by Finance Ministers in the matter of directly contributing a trifle towards the general expenses of the Colony: they should be thankful at having so long escaped; property and incomes should now commence to extend their beneficial assistance to the public revenue of doing which other interests have so long had the distinguished honor.

## A P P E N D I X.

### TABLE A.

#### CONSOLIDATED REVENUE, 1877.

Dr.	£	s.	d.	Cr.	£	s.	d.
To Balance from 1876 .....	24,788	8	2	By Receipts on account of 1877....	350,010	2	3
Ordinary Expenditure on account of 1877 .....	336,727	4	5	Balance being excess of Expenditure over Revenue of 1877 .....	11,505	10	4
	<u>£361,515</u>	<u>12</u>	<u>7</u>		<u>£361,515</u>	<u>12</u>	<u>7</u>

#### CONSOLIDATED REVENUE, 1878.

Dr.	£	s.	d.	Cr.	£	s.	d.
To Balance from 1877 brought down	11,505	10	4	By Receipts on account of 1878....	365,390	11	7
Ordinary Expenditure on account 1878 .....	347,326	8	5	Estimated Receipts outstanding....	2908	4	4
Estimated ditto outstanding .....	8600	0	0				
Balance—surplus for the year 1878, estimated .....	866	17	2				
	<u>£368,298</u>	<u>15</u>	<u>11</u>		<u>£368,298</u>	<u>15</u>	<u>11</u>

#### CONSOLIDATED REVENUE, 1878.

Dr.	£	s.	d.	Cr.	£	s.	d.
Ordinary Expenditure from 1 January to 31 December, 1878 .....	316,020	14	4	By Customs .....	211,028	11	8
Ditto on account of 1878 from 1 January to 28 February, 1879....	21,658	5	8	Bond Rents and Charges .....	1	17	9
Ditto by Consolidated Bank, London, from 1 October to 31 December, 1878—				Inland Revenue .....	79,471	7	9
Interest on Debentures	1269	0	0	Territorial Revenue ..	54,298	15	4
Miscellaneous, Com- mission, &c. ....	93	9	7	Less Reserves .....	13,610	10	10
Ditto by Crown Agents in Lon- don from 1 Oct. 1878, to 31 Jan. 1879, on account of 1878—					40,688	4	6
Colonial Secretary's Department .....	1	5	0	Miscellaneous Receipts .....	2017	6	2
Tasmanian Council of Education .....	600	0	0	Launceston and Western Railway, Traffic Receipts and Tolls .....	22,141	8	1
Miscellaneous .. ...	69	7	1	Contribution and Reimbursements from Home Government—			
Pensions .....	755	15	0	Received .....	10,041	15	8
Crown Agents .....	58	11	9	Estimated .....	2908	4	4
	<u>1484</u>	<u>18</u>	<u>10</u>		<u>12,950</u>	<u>0</u>	<u>0</u>
Treasury Bills, 41 Vict. No. 6, paid off .....	6800	0	0				
Estimated amount of Ordinary Expen- diture outstanding .....	8600	0	0				
Balance surplus for the year 1878, estimated .....	12,372	7	6				
	<u>£368,298</u>	<u>15</u>	<u>11</u>		<u>£368,298</u>	<u>15</u>	<u>11</u>

## TABLE B.

## ESTIMATED ACCOUNT, 1879.

Receipts.		£	s.	d.
Probable surplus from 1878 .....		866	17	2
Revenue for 1879, existing sources, Ways and Means, Paper 91 present Session .....		373,526	0	0
To which add Tolls Main Line Road, Hobart to Launceston .....		1500	0	0
Total estimated Revenue .....		<u>£375,892</u>	<u>17</u>	<u>2</u>
Expenditure.		£	s.	d.
Estimated Expenditure passed by the House of Assembly, 24 October, 1878 .....		400,235	18	4
Less Main Roads .....		11,876	0	0
		388,359	18	4
Add Supplementary Estimates (Table D.) .....		16,374	2	8
Treasury Bills to be paid .....		7000	0	0
		411,734	1	0
Less Ways and Means .....		375,892	17	2
Total Deficiency .....		<u>£35,841</u>	<u>3</u>	<u>10</u>

## CONSOLIDATED REVENUE FOR THE YEARS 1878 AND 1879.

## EXPLANATORY STATEMENT.

1878.	£	s.	d.	£	s.	d.
Commenced with a Deficiency of .....	..			11,505	10	4
Receipts for year 1878, including a sum of £2908 4s. 4d. estimated outstanding .....	368,298	15	11			
Expenditure for 1878, including £8600 for Outstanding Claims .....	355,926	8	5			
Estimated Surplus for 1878 .....	12,372	7	6			
Deduct from Surplus of 1878, previous Deficiencies .....	..			12,372	7	6
Probable Surplus on all Accounts to 31 December, 1878..	..			<u>£866</u>	<u>17</u>	<u>2</u>
1879.						
Commenced with a probable Surplus of .....	866	17	2½			
Ways and Means for the year 1879, as printed 25 September, 1878 .....	373,526	0	0			
Tolls, Main Line of Road, Hobart Town and Launceston..	1500	0	0	375,892	17	2
Estimated Expenditure, including £7000 to redeem Treasury Bills issued under Act 41 Vict. No. 6, and additional Estimates (Appendix B.) .....	..			411,734	1	0
Total Deficiency .....				<u>35,841</u>	<u>3</u>	<u>10</u>

TABLE C.

### CONSOLIDATED REVENUE.

*ABSTRACT Statement showing the Revenue of the Years 1877 and 1878, and the estimated Revenue for the Year 1879.*

HEADS OF RECEIPT.	Revenue of 1877.			Revenue of 1878.			Estimated Revenue of 1879.		
	£	s.	d.	£	s.	d.	£	s.	d.
Customs .....	201,956	1	1	211,028	11	8	210,000	0	0
Inland Revenue .....	73,116	7	10	79,471	7	9	72,686	0	0
Territorial Revenue .....	*49,573	17	3	*54,298	15	4	55,500	0	0
Launceston and Western Railway .....	21,386	9	10	22,141	8	1	24,340	0	0
Reimbursement from Home Government— Postal Service .....	1300	0	0	†1500	0	0	1500	0	0
Contributions from Home Government ..	11,974	12	6	†11,450	0	0	11,000	0	0
Bond Rents and Charges, Launceston ...	10	7	9	1	17	9	—		
Miscellaneous Receipts .....	2512	19	9	2017	6	2	—		
	361,830	16	0	381,909	6	9	375,026	0	0

\* The Reserves under the Waste Lands Act have not been deducted from the Territorial Revenue, for the sake of better comparison with the Estimate of Ways and Means for 1879, in which no deductions are made for the Reserves.

† £200 estimated, to be yet received.

‡ £2708 4s. 4d. ditto

WM. H. WINDSOR, *Assistant Treasurer.*

*Colonial Treasury, 5th April, 1879.*

## REVENUE DETAILED.

HEADS OF RECEIPT.	Revenue of 1877.			Revenue of 1878.			Estimated Revenue for 1879.		
	£	s.	d.	£	s.	d.	£	s.	d.
<b>CUSTOMS.</b>									
Spirits .....	51,907	1	6	49,981	9	5	52,000	0	0
Tobacco, Cigars, and Snuff .....	27,220	18	6	26,007	13	9	27,000	0	0
Wines .....	2510	16	6	2984	13	9	2700	0	0
Malt Liquors .....	1976	13	2	1890	5	8	2150	0	0
Tea .....	17,907	14	6	17,130	18	9	17,250	0	0
Coffee, Chicory, Cocoa, and Chocolate ..	2206	2	3	2400	15	7	2200	0	0
Sugar .....	23,730	4	7	31,917	3	9	30,350	0	0
Dried Fruit.....	3580	7	10	3544	4	1	3800	0	0
Hops .....	221	12	6	281	3	10	280	0	0
Salt .....	1650	12	7	1321	8	10	1470	0	0
Oils .....	4148	17	6	4748	12	6	4900	0	0
Sheep and Cattle .....	1498	7	8	2842	10	0	1600	0	0
Coals .....	1051	5	9	1137	4	9	950	0	0
Stationery, Paper, &c. ....	2014	17	6	2488	11	3	1800	0	0
Hardware, Ironmongery, Holloware, &c. ....	6193	6	6	6742	2	10	6550	0	0
Drapery, Apparel, and Slops .....	28,203	0	0	28,286	1	3	28,000	0	0
Boots and Shoes.....	1926	2	6	1899	17	6	1950	0	0
Drugs and Medicines .....	1156	5	0	1240	0	0	1270	0	0
Earthenware, Glassware, &c. ....	1637	10	10	1521	0	7	1280	0	0
All other Goods .....	24,939	14	8	27,836	13	11	22,500	0	0
Miscellaneous .....	50	4	4	27	0	0	..		
	205,731	16	2	216,229	12	0	210,000	0	0
Deduct Drawbacks.....	3775	15	1	5201	0	4	..		
	201,956	1	1	211,028	11	8	210,000	0	0
<b>INLAND REVENUE.</b>									
Post Office, Postage Stamps, Stamp Duties .....	25,599	3	5	28,268	3	0	27,100	0	0
Bankers' Licences to issue Bank Notes ..	2431	10	0	2769	10	0	3000	0	0
Probate Duty .....	5187	18	5	5300	18	2	4000	0	0
Dog Licences .....	776	15	0	779	13	6	800	0	0
Rural Police Rates .....	3532	10	3	4244	7	1	3700	0	0
Publicans' Licences .....	10,174	6	8	9880	16	8	10,500	0	0
Wholesale Wine and Spirit Licences ..	525	0	0	512	10	0	600	0	0
Auctioneers' Licences .....	550	0	0	530	0	0	550	0	0
Pawnbrokers' Licences .....	120	0	0	80	0	0	120	0	0
Hawkers', Carriers', and other Licences ..	498	0	6	547	18	4	500	0	0
Brewers' Licences .....	200	0	0	187	10	0	200	0	0
Carriage Licences .....	1096	0	0	1108	0	0	1200	0	0
Fines and Fees .....	670	5	1	708	0	7	700	0	0
New Town Toll-gate .....	1430	0	0	1200	0	0	1500	0	0
Sandhill Toll-gate .....	350	0	0	375	0	0			
Rent of Bonding Warehouses, Hobart Town and Launceston .....	1026	0	0	1026	0	0	1026	0	0
Rent of Powder Magazines, ditto .....	199	5	5	110	12	4	200	0	0
Rent of Government Property.....	503	3	0	628	6	7	700	0	0
Miscellaneous Receipts .....	835	17	6	4612	13	5	700	0	0
Bridgewater Commissioners—Tolls....				392	10	6	500	0	0
Electric Telegraph.....	3513	12	5	3850	18	1	4000	0	0
	59,219	7	8	67,113	8	3	61,596	0	0
<b>FEEs OF DEPARTMENTS.</b>									
Post Office Money Order System—Commission, &c. ....	552	3	11	620	6	1	550	0	0
Fees on Too-late Letters, &c. ....	164	17	1	171	14	3	160	0	0
Government Printer .....	460	6	0	521	7	3	550	0	0
Clerks and Deputy Clerks of the Peace ..	126	14	0	54	0	0	150	0	0
Registrars Courts of Requests and Bankruptcy .....	473	3	9	650	14	3	500	0	0
Recorder of Titles.....	1001	19	8	1148	8	0	1000	0	0
Registrar of Deeds .....	770	2	9	831	13	0	800	0	0
Sheriff .....	282	11	6	227	3	6	250	0	0
Registrar and Clerk of Supreme Court ..	1090	19	7	853	10	10	1000	0	0

HEADS OF RECEIPT.	Revenue of 1877.	Revenue of 1878.	Estimated Revenue for 1879.
	£ s. d.	£ s. d.	£ s. d.
<b>FEEs OF DEPARTMENTS—continued.</b>			
Registrar of Births, Deaths, and Marriages .....	69 16 6	60 13 0	100 0 0
Registrar of Merchandize Marks.....	8 10 0	12 10 0	..
	5001 4 9	5152 0 2	5060 0 0
<b>REIMBURSEMENTS.</b>			
Hospital for the Insane—Maintenance of Free Patients, &c.....	1774 6 4	1860 19 7	1500 0 0
Hospital, Hobart Town—Ditto .....	296 16 9	363 16 5	500 0 0
Medical attendance various Establishments .....	206 12 0	130 19 0	200 0 0
Hospital, Launceston—Maintenance of Free Patients, &c.....	400 14 10	367 1 6	350 0 0
Orphan School Farm—Milk and Vegetables, &c. ....	1206 1 2	1129 7 2	1000 0 0
Cascades—Vegetables, &c. ....	245 10 1	231 11 3	400 0 0
Gaol for Males, Hobart Town—Sale of Metal, Boots and Shoes, &c.....	1413 14 1	1999 7 6	1200 0 0
Gaol for Females, Hobart Town—Washing and Needlework, &c. ....	322 15 10	530 16 5	350 0 0
Brickfields Pauper Establishment—Maintenance, &c. ....	26 7 0	30 19 10	30 0 0
House of Correction, Launceston—Washing, &c. ....	193 4 5	230 1 10	200 0 0
Late Penal Establishment, Port Arthur	2284 1 10	46 0 0	
Sundries .....	700 8 11	503 14 4	300 0 0
	9070 13 3	7424 14 10	6030 0 0
<i>Total Inland Revenue</i> .....	73,291 5 8	79,690 3 3	72,686 0 0
<i>Deduct Repayments</i> .....	174 17 10	218 15 6	
	73,116 7 10	79,471 7 9	72,686 0 0
<b>TERRITORIAL REVENUE.</b>			
Sale of Land by auction and by private contract for cash.....	20,008 6 8	21,326 6 3	19,500 0 0
Deposits and instalments on Land sold on credit .....			
Deposits and instalments on Land sold under 24 Section of 34 Vict. No. 10..	8309 7 2	10,713 8 6	13,000 0 0
Instalments on Land under 16 Section 34 Vict. No. 10 .....	881 16 9	700 9 0	200 0 0
Rent of Crown Lands .....	7062 15 10	8708 3 8	8000 0 0
Rent of auriferous and mineral Lands .	6299 19 7	7195 13 4	8000 0 0
Fees under "Gold Fields Regulation Act" and "Mineral Lands Act" ....	2601 4 0	1586 9 0	1200 0 0
Fees for surveys.....	5486 13 1	5092 18 6	4500 0 0
Miscellaneous .....	720 3 9	817 2 1	1100 0 0
	51,370 6 10	56,140 10 4	55,500 0 0
<i>Deduct Repayments</i> .....	1796 9 7	1841 15 0	
	*49,573 17 3	*54,298 15 4	55,500 0 0
<b>LAUNCESTON AND WESTERN RAILWAY.</b>			
Receipts from passengers .....	9899 2 5	10,250 19 8	10,600 0 0
Receipts for the conveyance of Goods, &c. ....	6853 8 7	6461 5 6	7850 0 0
Miscellaneous receipts for the conveyance of Parcels, &c. ....	571 15 9	674 9 7	700 0 0
Receipts for Mails, Rents, &c. ....	1074 3 1	1134 13 4	1200 0 0
Tolls and compensation for maintenance of third rail and exercise of running powers by Tasmanian Main Line Railway Company.....	2988 0 0	3620 0 0	3990 0 0
	21,386 9 10	,141 8 1	24,340 0 0

\*Reserves under Waste Lands Act, 1877—£11,820 13s. 9d.; 1878—£13,610 10s. 10d. These amounts have not been deducted from the Total Revenue for the sake of comparison with the Ways and Means of 1879.

HEADS OF RECEIPT.	Revenue of 1877.	Revenue of 1878.	Estimated Revenue for 1879.
	£ s. d.	£ s. d.	£ s. d.
<b>REIMBURSEMENT FROM HOME GOVERNMENT.</b>			
Postal service .....	1300 0 0	1300 0 0	1500 0 0
Estimated amount not yet received. See Ways and Means, 1878; H.A. Paper 38, Session 4, 1877.....	..	200 0 0	
	1300 0 0	1500 0 0	1500 0 0
<b>CONTRIBUTIONS FROM HOME GOVERNMENT.</b>			
In aid of Police and Gaols .....	6000 0 0	4500 0 0	6000 0 0
For support of prisoners, lunatics, paupers, and Hospital patients .....	5974 12 6	2741 15 8	5000 0 0
Estimated amount not yet received. See Ways and Means, 1878; H.A. Paper 38, Session 4, 1877.	..	1500 0 0	
In aid of Police and Gaols—Balance ..	..	2708 4 4	
For support of prisoners, &c. ....			
	11,974 12 6	11,450 0 0	11,000 0 0
<b>BOND RENTS AND CHARGES, LAUNCESTON .....</b>	10 7 9	1 17 9	
<b>MISCELLANEOUS RECEIPTS.</b>			
Ordinary, from Crown Agents, on account of former years, &c.....	565 3 8	230 14 5	
Consolidated Bank—Interest on Deposit account .....	..	694 3 5	
Launceston and Western Railway—Renewal stock, under credited in 1874, now transferred to stock account .....	940 14 5		
Main Line Railway—Interest on Loans, &c. ....	1007 1 8	1092 8 4	
	2512 19 9	2017 6 2	

TABLE D.

*ESTIMATES of probable Expenditure for the Service of the Year 1879, being Supplementary to those passed by the House of Assembly, and ordered to be printed on the 24th day of October, 1878.*

	£	s.	d.	£	s.	d.
<b>EXECUTIVE COUNCIL.</b>						
Salaries—Office Keeper and Messenger, 12 months increase.....			..	10	0	0
<b>LEGISLATIVE COUNCIL.</b>						
Salaries—Doorkeeper and Messenger, 12 months increase.....	10	0	0	10	0	0
<b>HOUSE OF ASSEMBLY.</b>						
Contingencies—Clerical Assistance during Session .....	22	0	0			
Incidental Expenses.....	6	0	0			
Stationery and Stores.....	5	0	0			
Newspapers.....	7	0	0	40	0	0
<b>COLONIAL SECRETARY'S DEPARTMENT.</b>						
Contingencies—Clerical Assistance.....	100	0	0			
Stationery and Stores.....	10	0	0	110	0	0
<b>CUSTOMS DEPARTMENT.</b>						
<i>Hobart Town.</i>						
Salaries—Bonding Warehouse, Store Labour, Cooperage, &c., at £320 per annum, six months .....	160	0	0			
Watchman, at the Bond, six months at £70 per annum..	35	0	0			
Contingencies—Light at Bond .....	6	0	0			
Carriage of Books and Parcels.....	2	0	0			
<i>Launceston.</i>						
Salaries—Storeman, at Bond, six months at £110 per annum ....	55	0	0			
Assistant Storeman, at Bond, six months at £80 per annum.....	40	0	0			
Watchman, at Bond, six months at £60 per annum ....	30	0	0			
Extra Labour, at Bond, six months at £80.....	40	0	0			
Contingencies—Carriage of Books and Parcels.....	3	0	0			
<i>Out-Stations.</i>						
Forage Allowance, Landing Waiter, Circular Head	25	0	0			
Tide Waiter, Duck River.....	6	0	0			
Tide Waiter, The Don.....	6	0	0			
Landing Waiter, Spring Bay.....	50	0	0	458	0	0
<b>POST OFFICE DEPARTMENT.</b>						
Salaries—Postmaster, Deloraine, 12 months increase.....	20	0	0			
Ditto, Bagdad, Eilerslie, Glengarry, Mount Arthur, Mount Cameron (North), Mount Cameron (South), Salt Water River, Tea Tree, Upper Elizabeth-street—Nine at £5 each.....	45	0	0			
Remuneration to Postmasters whose Salaries do not exceed £100 per annum for extra duties in connection with the Money Order System.....	125	0	0			
Contingencies—Cartage and Boat-hire .....	10	0	0			
New Plates and Printing and Gumming Postage Stamps in London .....	250	0	0			
Overtime on arrival and departure of English and Intercolonial Mails .....	100	0	0			
<i>Carried forward</i> .....	550	0	0	628	0	0

	£	s.	d.	£	s.	d.
<i>Brought forward</i> .....	550	0	0	628	0	0
<b>POST OFFICE DEPARTMENT—continued.</b>						
Conveyance of Mails—						
Postal Communication with Great Britain.....	300	0	0			
Gratuities to Masters of Vessels for Conveyance of Ship Letters.....	25	0	0			
				875	0	0
<b>ELECTRIC TELEGRAPH DEPARTMENT.</b>						
Salaries—Assistant Counter Clerk, at £50 per annum, nine months	37	10	0			
Contingencies—Additions, repairs, &c. and Maintenance of Lines and Offices.....	500	0	0			
Miscellaneous expenses.....	20	0	0			
				557	10	0
<b>BOARD OF EDUCATION.</b>						
In aid of Public Schools under the Board of Education, including Queen's Asylum and cost of a Public School for Children resi- ding on the Islands in Bass' Straits.....	600	0	0			
Boarding Allowance to Country Exhibitioners.....	100	0	0			
				700	0	0
<b>DEFENCES OF THE COLONY.</b>						
Contingencies—Expenses in connection with Powder Magazines..	..			50	0	0
<b>LAW OFFICERS OF THE CROWN.</b>						
Salaries—Clerk to Solicitor-General, from 1st September, at £10 per annum, four months .....	..			3	6	8
<b>GENERAL SESSIONS, COURT OF REQUESTS, AND COURT OF BANKRUPTCY LAUNCESTON.</b>						
Salaries—Registrar Court of Requests, Beaconsfield.....	..			25	0	0
<b>ECCLESIASTICAL.</b>						
Governing Body Church of England, for the purpose of supplying a Chaplain to the Prisoners and Insane brought from Port Arthur .....	100	0	0			
Governing Body Church of Rome, for a like purpose .....	75	0	0			
				175	0	0
<b>NEW TOWN PAUPER ESTABLISHMENT FOR FEMALES.</b>						
Contingencies—Repairs to Buildings.....	..			65	0	0
<b>GENERAL HOSPITAL, HOBART TOWN.</b>						
Salaries—Barber, without rations.....	13	0	0			
Cook's Assistant, 12 months at 1s. per diem .....	18	5	0			
Contingencies—Provisions and Medical Comforts.....	200	0	0			
Registrar of Benevolent Society—Out-door Pa- tients, 12 months at £4.7s. 6d. per month ....	52	10	0			
				283	15	0
<b>LAUNCESTON GENERAL HOSPITAL.</b>						
Salaries—House Steward, 9 months increase, at £25 per annum..	18	15	0			
Secretary to Board of Management, 12 months at £25 per annum.....	25	0	0			
Additional Under Nurse .....	36	10	0			
Additional House Cleaner .....	36	10	0			
				116	15	0
<b>BRICKFIELDS PAUPER ESTABLISHMENT FOR MALES, HOBART TOWN.</b>						
Contingencies—Repairs and alterations to Buildings.....	..			70	0	0
<b>MAGISTRACY.</b>						
<i>District of Portland.</i>						
Resident Stipendiary Magistrate at Bridport and Visiting Magis- trate at Scotsdale, Lyndhurst, and Moorina .....	150	0	0			
Allowance—Forage and Travelling Expenses .....	100	0	0			
Contingencies—Stationery and Stores at Bridport.....	6	0	0			
Fuel and Light .....	5	0	0			
				261	0	0
<i>Carried forward</i> .....	..			3810	6	8



	£	s.	d.	£	s.	d.
<i>Brought forward</i> .....				3810	6	8
<b>POLICE.</b>						
<i>Inspector of Police.</i>						
Contingencies—Clerical Assistance .....				50	0	0
<i>District of Selby.</i>						
Salaries—One Petty Constable, at 5s. per diem.....	91	5	0			
Allowances—Forage Allowance to one Constable .....	25	0	0			
				116	5	0
<i>District of George Town.</i>						
Salaries—One Petty Constable, at 5s. per diem.....				91	5	0
<i>District of Port Sorell.</i>						
Salaries—One Petty Constable, at 5s. per diem.....				91	5	0
<i>District of Portland.</i>						
Allowances—Forage Allowance to Second Class District Constable .....				25	0	0
<i>Police Allowances, &amp;c.</i>						
Miscellaneous Expenses .....				25	0	0
<b>GAOL, CAMPBELL-STREET, HOBART TOWN.</b>						
Salaries—Gaoler and Superintendent, 12 months additional.....	125	7	6			
One Overseer of Tailors, at 5s. per diem.....	91	5	0			
One additional Armed Guard, at 5s. per diem.....	91	5	0			
Two additional Constables, at 2s. 9d. per diem each....	100	7	6			
				408	5	0
<b>GAOL FOR FEMALES, CAMPBELL-STREET.</b>						
Salaries—Writer and Office Constable, at 3s. per diem.....				54	15	0
<b>LAUNCESTON AND WESTERN RAILWAY.</b>						
Contingencies—Renewals, Sleepers, Rails, &c.....	1500	0	0			
Buildings, Fences, &c.....	150	0	0			
				1650	0	0
<b>ROADS, BRIDGES, SURVEYS, &amp;c.</b>						
Main Line of Road, Tolls New Town Gate and Sandhill Toll-Gate (directed by Law to be so applied).....						
	1500	0	0			
Aid to Road Trusts, additional.....						
	5000	0	0			
				6500	0	0
<b>MISCELLANEOUS.</b>						
Repairs to and Furniture for Parliamentary Buildings.....	100	0	0			
Expenses in connection with the Sydney International Exhibition.	2000	0	0			
Main Line Railway—Expenses in connection with the attendance of Members of Parliament.....	1000	0	0			
Main Line Railway, expenses in connection with inspection.....	29	11	0			
Port Arthur, expenses of protection .....	100	0	0			
Arthur River Ferry.....	50	0	0			
Cost of restoration of Volunteer Gold Medal, valued at £25.....	12	10	0			
Expenses in connection with Time Gun .....	60	0	0			
In aid of the Public Gardens, Launceston .....	200	0	0			
				3552	1	0
				£16,374	2	8

**TABLE E.**  
**AID TO ROAD TRUSTS.**

	<i>Amounts reserved under Waste Lands Act, 1870.</i>			<i>Amount of Claims.</i>		
	£	s.	d.	£	s.	d.
1873.....	6441	12	8	5367	10	8
1874.....	6993	11	8	11,056	9	3
1875.....	8072	16	4	9916	12	10
1876.....	5132	6	6	12,269	5	3
1877.....	6487	13	5	10,621	16	5
	33,128	0	7	49,231	14	5

Only a few claims for 1878 received.

Difference in Five years between Reserves and Claims ..... £16,103 13 10

WM. H. WINDSOR, *Assistant Colonial Treasurer.*