

ceived during that year from other sources, the sum of \$44,002 58 accrued during previous years, and the sum of \$763,815 10, during the year 1852.

Comparing these amounts, it appears that the revenue accrued from direct taxes for the year 1852, and paid in during that year exceeds the amount from that source accrued and paid in during the year 1853 by \$22,022 03; and the revenue accrued and received in 1852 from other sources, exceeds the amount accrued and paid in from these sources during the year 1853 by \$33,065 28; and further, that the whole revenue accrued and received during the year 1852, exceeds that accrued and received during the year 1853, by \$55,087 31.

The decrease in the receipts from the direct tax was the necessary result of the reduced rate of taxation established by the last Legislature, and also of the diminished amount due to the State by collectors. This last cause will continue to operate in each successive year. As the settlement of such balances is postponed, the probability of their collection is lessened, and the amount which the State may be expected to realize from this source in each year will diminish. On the 1st December 1852, the aggregate amount due from collectors in arrears was \$442,318 49. The report made at this session by the present Comptroller, in compliance with an order of the House, shows the aggregate amount as of the 30th September 1853, to be \$377,998 46; and more than \$12,000 of this sum is lost to the State in a single case, by a decision of the courts.

Several causes combined to reduce the revenue for the year 1853, from sources other than the direct tax. The Susquehanna rail road company paid into the treasury \$35,000 less than the amount paid in 1852. The sum of \$10,000 levied upon the counties for African colonization by the act of 1831, chapter 281, is no longer payable from that source. There have been other reductions made, but these two items more than account for the difference between the receipts for 1852 and 1853, from these sources.

The committee have examined with care the estimates of the late comptroller, and are of opinion that they present too favorable a statement of the probable receipts for the current fiscal year, and too small an estimate of the probable expenditure for the same period.

He has estimated the probable receipts as	\$1,198,987 50
And the probable expenditures as	908,350 00

Excess of estimated receipts over estimated expenditures,	<u>\$290,637 50</u>
--	---------------------

No estimate can ever be expected to attain perfect accuracy, but a judicious comparison of the receipts of previous years will generally insure a reasonable approximation of estimated to actual receipts. The committee have made such an examination, and