

The Total Disbursements for the year ending	
30th of September 1861, were	\$1,046,356.41
30th of September 1862, were	1,546,859.10
30th of September 1863, were	1,286,327.44

For the purpose, however, of a fair comparison of the receipts and disbursements of these several years, we must deduct from the aggregate of receipts, such sums as accrued from extraordinary sources of revenue in the two latter years, and which did not exist in 1861, and on the other hand from the aggregate of Disbursements in the same years such sums as were expended in consequence of war appropriations, and in payment of the public debt, and did not come within the scope of any similar disbursements in 1861.

To reduce the above aggregates by these means to the proceeds of the ordinary sources of income common to the three years, we must deduct from the receipts of 1862, the sum of \$173,587.75, received on the Loan aforesaid of that year, and the further sum of \$200,000, the amount realized during the same year, according to the Comptroller's estimate from the increase in the rate of direct tax; and we must in like manner deduct from the receipts of 1863, the sum of \$433,030.33, being the proceeds of the same increase received in the last mentioned year.

So from the disbursements of 1862, we must deduct \$55,000, paid to the families of Volunteers and the Union Relief Association, and the further sum of \$371,299.83, the nett amount paid the General Government for that year's tax; and from the disbursements of 1863, we must deduct the sum of \$332,645.50, paid for the redemption of State Stocks during that year, and on which account no disbursements were made in 1861 or 1862. The Receipts and Disbursements for said three years thus reduced to the Receipts and Disbursements on ordinary account present the following results:

Receipts for 1861,	\$ 960,813.08
Receipts for 1862,	1,449,976.12
Receipts for 1863,	1,437,075.39
Disbursements for 1861,	\$1,046,356.41
Disbursements for 1862,	1,120,559.27
Disbursements for 1863,	953,681.91

I have not deducted from the Disbursements of 1862, as perhaps properly should be done for the purpose of the above comparison, the large amounts paid that year on account of arrearages of appropriations made in 1861, and laid over for