M.R.O. 1—77,006—8-6-37.

(1) Number of pages 36

(2) Date of repair 4-11-40

(3) Initials of the Referencer G

MADRAS RECORD OFFICE.

Government of Madras.

Financial **DEPARTMENT.**

G.O. No. 2522	Press / Mis.
162-165.	162-165
Dated 28 12 -	1875.

20/21

Not to be folded or roughly handled

Local Funds—Accounts.

Read the following papers:—

No. 162. Proceedings of the Board of Revenue, dated 21st October 1875, No. 2929.

Read again Board's Proceedings, Miscellaneous No. 8,991, dated 4th October 1875.

Read also the following letter from the Accountant-General, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Fort St. George, 6th October 1875, No. 6,921 :—

[*Vide* Proceedings, Miscellaneous No. 8,991, dated 4th October 1875.]

THE undersigned has the honor to state that two Clerks of the Board's establishment had attended this office from the 27th November to 22nd December 1873 for the preparation of the Local Fund Statement required by the Board for 1872-73, and one clerk was recently deputed to compile the Local Fund Account of the two Circles in the Godavery District for 1871-72.

2. The statements for 1873-74 prepared by this office considerably interfered with its ordinary work. In the current year there is a great press of work owing to the Comptroller-General at Calcutta requiring the submission of monthly municipal abstracts of receipts and disbursements. It is impossible therefore to furnish the statements now required without assistance being afforded as in the case of 1872-73.

3. The supplemental account of the Godavery District for March 1875 has not yet been received, which prevents the detail books kept for Local Funds being closed.

4. The statements in question can be compiled in the Board's office from the progressive totals of the several detailed heads in the supplemental Local Fund Accounts for March, copies of which, it is believed, are rendered direct to you by the several Collectors.

(Signed) E. RULE,
In charge of Office of Accountant-General.

SUBMITTED for the early orders of Government.

2. The Board asked the Accountant-General to furnish them with an abstract statement of receipts and disbursements of Local Funds to enable them to check the figures in the Presidents' annual reports, which are required by Government to agree with the Accountant-General's books. He refuses to furnish these statements unless Accountants are deputed from the Board's Office to assist in their preparation, and cites two cases in which this was done. He suggests that the Board should compile the statements themselves from the supplemental accounts for March sent from Collectors' offices.

3. The Board on the former occasions referred to deputed Accountants from their office as the state of work permitted this to be done, and as they were anxious to assist the Accountant-General as far as they could. But at present they cannot spare men from their office. Further, they are of opinion that it is the Accountant-General's business to furnish the statements required ; and they consider that it is incumbent on them to raise the question of principle, as it appears

desired to turn their past complaisance into an inconvenient precedent. They further believe that the system of sending clerks from one office to do the work of another will not be approved by Government. The Board require statements guaranteed by the signature of the Accountant-General, but when the Godavery statements were prepared by the Board's Accountants this guarantee was refused.

4. The supplemental accounts for March are not always sent to the Board's office by the Collectors, as they are not required for the purpose for which the Board get monthly accounts, *viz.*, for financial control during the year. The figures are supposed to be entered in the annual reports, but it is for the purpose of seeing that these agree with the Accountant-General's books that the Board require statements from him. Without them there can be no check.

(A true Copy and Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

No. 656.

Referred to the Accountant-General for any remarks which he may wish to offer.

FORT ST. GEORGE, (Signed) D. F. CARMICHAEL,
10th November 1875. *Officiating Chief Secretary.*

No. 163. From R. W. LODWICK, Esq., Accountant-General, to the Hon. D. F. CARMICHAEL, Officiating Chief Secretary to Government, Fort St. George, dated Fort St. George, 13th November 1875, No. 478.

Book Department.

With reference to your endorsement, No. 656, dated 10th November 1875, on Board's Proceedings, No. 2929, dated 21st October 1875, relating to the statements on account of Local Fund receipts and expenditure required by the Board, I have the honor to observe that the preparation of the statements will involve much labor, and take up much time, inasmuch as the Board require the actual transactions for every circle under every detailed head given in the accounts rendered by this office to Government. The detail books of this office, in which the transactions of the account of each circle are posted, and from which the monthly account for Government is prepared, give the amounts received and expended monthly under every head, but do not readily afford the receipts and expenditure for the year under each head for each circle, consequently the figures that appertain to transfer entries have to be worked up.

2. The statements for the year 1872-73 were called for by the Board on the 23rd September, and furnished on the 4th November 1873, but not in complete detail. Further details were called for on the 22nd November 1873, but being unable to furnish them without help, and at the same time keep up the work of the office, the Board sent, upon my requisition, two clerks who were solely engaged in compiling the details from 27th November to the 22nd December 1873, by which it will be evident how great an addition to the labor of my establishment is imposed by the Board's present requirements.

Proceedings of the Madras Government, Financial Department,
30th December 1875.

3. The statements for 1873-74 were called for by the Board on the 28th August 1874, and were prepared in the office by the order of the Deputy Accountant-General who was then in charge. They were not finally rendered till the 30th October 1874, thus occupying over two months in preparation, and they would not have been rendered even then had not the establishment worked extra hours, and a hand been taken from his regular work to assist the compilation branch. To avoid such delay in the preparation of the statements, and because the extra hand above referred to is needed for the compilation of the Municipal accounts, the Board were asked to send two clerks to obtain the information required for 1874-75.

4. I would beg to draw the attention of Government to Rule 69 of the Rules framed by Government for the Local Fund, in which it is plainly provided that a copy of every monthly Local Fund account shall be sent to the Board. The Board, however, says that the supplemental accounts for March are not always received by it, but it appears to me that the Board should take steps to obtain a copy of this account from the Collectors, as it not only contains the charges of March, but also Public Works adjustments of two months previous, and is of much importance, since, if rendered, the Board would have before it the complete accounts for each circle. If, in the audit of the supplemental accounts in this office, any alterations are made, the Collectors concerned might, after receipt from this office of the statement showing the result of audit, communicate the alterations to the Board.

5. It is usual when calls are made upon this department for actuals to furnish the particulars given in the General Abstracts of receipts and disbursements, but when details of districts are needed, it has been customary to ask for hands to be sent to compile the required information, as the books maintained, and which have been prescribed by the Comptroller-General, show only the monthly transactions of the entire Presidency, and thus a complete recast of accounts becomes necessary.

6. With regard to the remarks of the Board in the concluding part of paragraph 3 of their Proceedings, I beg to state that the totals of the Major and Minor heads of the Godavery Accounts for 1871-72 were certified to by me, but not of the detail heads.

No. 164. Proceedings of the Board of Revenue, dated 10th December 1875, No. 11,032 (Miscellaneous.)

The Board respectfully beg the attention of Government to their Proceedings, dated 21st October 1875, No. 2929, submitting a letter from the Accountant-General in which that officer declined to furnish the Board with statements showing the receipts and charges of Local Funds during 1874-75 as booked by him, and to request that early orders may be passed thereon.

2. The Local Fund reports from more than three-fourths of the circles have been received, but for want of the Accountant-General's statements, the Board are unable to check the figures or to review the reports.

(True Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

To the Chief Secretary to Government, Financial Dept.

Proceedings of the Madras Government, Financial Department,
30th December 1875.

No. 165. ORDER THEREON, 30th December 1875, No. 2522.

The Government observe that the account which the Board of Revenue require from the Accountant-General to check the figures in the Presidents' annual reports is described by them as "an abstract statement of receipts and disbursements of Local Funds," while the Accountant-General states that their preparation "will involve much labor, inasmuch as the Board require the actual transactions for every circle under every detailed head given in the accounts" rendered by him to Government. The Board of Revenue will state whether the form in which the account should be prepared can be so revised as to omit some of the detailed heads that may not be absolutely necessary for the Board's purpose. The Accountant-General, with the special establishment maintained in his office exclusively paid from Local Funds for the work connected with them, must be able to furnish such an account annually and the detailed "Circle" account which he must necessarily prepare to enable him to submit the general monthly account to Government must contain almost all the information to be embodied in the Return required by the Board of Revenue.

(True Extract.)

Chief Secretary.

To the Board of Revenue.
,, Accountant-General.

Exd. T. O'Connor.

the Chief Secretary to Government. Financial

Govt. of {1875} Madras.

FINANCIAL.

To THE BOARD OF REVENUE, &c., &c., &c.

Dated December, 30th.

Issued

Read. Encls

G.O., 30th December 1875, No. 2522.

DECEMBER.
Nos. 132—165.

Local Funds—Accounts.—Orders passed on Proceedings of the Board of Revenue, submitting letters from Accountant-General stating that Statements of receipts and charges of Local Funds during 1874-75 cannot be furnished to the Board unless Accountants are deputed from their office to assist in compiling them.

Revenue Department.

Miscellaneous No. 11032

Proceedings of the Board of Revenue

Dated 16 December 1875.

The Board respectfully beg the attention of Government to their Proceedings dated 21st October 1875, No. 2979 submitting a letter from the Accountant General in which that officer declined to furnish the Board with Statements shewing the receipts and charges of Local Funds during 1874-75 as booked by him and to request that early orders may be passed thereon.

2. The Local Fund reports from more than three-fourths of the Circles have been received but for want of the Accountant General's Statements the Board are unable to check the figures or to review the reports.

True Extract

A. Stevens

Ag Secretary

To the Chief Secretary to Government Financial Dept. &c.

Book Department. No. 478

Fort Saint George,
Accountant General's Office,
13th November 1875.

From The ACCOUNTANT GENERAL
to the GOVERNMENT of MADRAS,

To The Chief Secretary to Government

Sir,

With reference to your Endorsement No. 656 dated 10th November 1875 on Board's Proceedings No. 2929 dated 21st October '75, relating to the Statements on account of Local Fund Receipts and Expenditure required by the Board, I have the honor to observe, that the preparation of the Statements will involve much labor and take up much time, in as much as the Board require the actual transactions for every Circle under every detailed head given in the accounts rendered by this Office to Government. The Detail Books of this Office, in which the transactions of the account of each Circle are posted, and from which the monthly account for Government is prepared, give the amounts received and expended monthly under every head, but do not readily afford the Receipts and Expenditure for the year under each head for each Circle, consequently the figures that appertain to Transfer Entries have to be worked up.

But this is unnecessary for the Board's purpose

2 The Statements for the year 1872-73 were called for by the Board on the 23rd September and furnished on the 4th November 1873, but not in complete detail. Further details were

Transcript Volume
Proceedings of the
Board of Revenue

Read 10th December 1875.
Recd 11th

No 2995

1025-22

Requesting certain orders on Board's Proceedings regarding the annual Statements of Local Fund receipts & charges for 1874-75 desired to be furnished by the Accountant General.

Mail Proceedings

were called for on the 22d November/73, but being unable to furnish them without help, and at the same time keep up the work of the Office, the Board sent upon my requisition, two clerks who were solely engaged in compiling the details from 27th November to the 22d December/73, by which it will be evident how great an addition to the labour of my establishment is imposed by the Boards present requirements.

3 The Statements for 1873-74 were called for by the Board on the 28th August 1874, and were prepared in the Office by the order of the Deputy Accountant General who was then in charge. They were not finally rendered till the 30th October 1874, thus occupying over 2 months in preparation, and they would not have been rendered even then had not the Establishment worked extra hours, and a hand been taken from his regular work to assist the Compilation branch. To avoid such delay in the preparation of the Statements, and because the extra hand above referred to is needed for the Compilation of the Municipal accounts, the Board were asked to send two Clerks to obtain the information required for 1874-75.

4 I would beg to draw the attention of Government to Rule 69 of the Rules framed by Government for the Local Fund, in which it is plainly provided, that a copy of every monthly Local Fund Account shall be sent to the Board. The Board however says that the supplemental accounts for March are not always received by it, but it appears to me that the Board should take steps to obtain a copy of this account from the Collectors, as it not only contains the charges of March but also Public Works adjustments of 2 months previous, and is of much importance, since, if rendered, the Board would have before it the complete accounts for each Circle. If in the audit of the supplemental accounts in this Office, any alterations are made by the Collectors concerned might, after receipt from this Office of the Statement shewing the result of audit, communicate the alterations to the Board.

5 It is usual when calls are made upon this Department for actuals to furnish the particulars given in the General Abstracts of Receipts and Disbursements, but when details of Districts are needed, it has been customary to ask for hands to be sent to compile the required information, as the Books maintained, and which have been prescribed by the Comptroller General, shew only the monthly transactions of the entire Presidency, and thus a complete recast of accounts becomes necessary.

6 With regard to the Remarks of the Board in the concluding part of para 3 of their Proceedings, I beg to state that the totals of the Major and Minor heads of the Godaveri Accounts, for 1871-72, were certified to by me, but not of the detail heads.

I have the honor to be
Sir
Your obedient Servant

W. M. Lockhart

Accountant General

Comptr Genl

Revenue Department

Miscellaneous No. 8991

Proceedings of the Board of Revenue
dated 4th October 1875.

Read the following

Book Department
No. 6004
From, The Accountant General
Madras.

To, The Secretary to the
Board of Revenue

Sir,

With reference to your
Official Memo, No. 1435 dated 6th instant,
I have the honor to state that
all the supplemental accounts
for March 1875, not having been
received from the Collectors, and
the Provincial and Local
Funds Final accounts of this
Office for 1874-75 not having been
closed, the statements called for
cannot

From
The Accountant General
to the Govt. of Madras
To
The Chief Secretary
to Government.

Dated 13th November 1875
Received 15th

Enclosure 2
Copy with
No. 1478.

£0 2527/8

£2650

Affording explanation re-
-lative to the submission
of the Local Fund state-
-ments for 1874-75.

cannot now be furnished.

2. Due intimation will be given when this Office will be in possession of materials for the statements called for, and on receipt of such intimation it is requested that 2 Clerks may be sent over to compile the statements. All requisite information will be furnished to them.

Fort Saint George
Accountant General's Office
8th September 1875.

I have &c.
(Signed) R. W. Lodwick
Accountant General

The Accountant General is requested to cause the statements to be furnished as soon as possible. The information is required to enable the Board to check the figures in the Local Fund Reports

Reports for the year.

2. The Board regret they cannot depute accountants for the preparation of the statements as desired by the Accountant General. This has not been usual hitherto and the work properly belongs to the Accountant General's Office.

|True copy & Extract|

(Signed) H. E. Stokes
Acting Secretary

To,
The Accountant General

|True copy|

H Stokes
Acting Secretary

Accountant Generals Office
Recd 11
Amsd 11 1875

No. 2,929.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 21st October 1875.

Read again Board's Proceedings, Miscellaneous No. 8,991, dated 4th October 1875.

Read also the following letter from the Accountant-General, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Fort St. George, 6th October 1875, No. 6,921 :—

[*Vide* Proceedings, Miscellaneous No. 8,991, dated 4th October 1875.]

THE undersigned has the honor to state that two clerks of the Board's establishment had attended this office from the 27th November to 22nd December 1873 for the preparation of the Local Fund Statement required by the Board for 1872-73, and one clerk was recently deputed to compile the Local Fund Account of the two Circles in the Godavery District for 1871-72.

2. The statements for 1873-74 prepared by this office considerably interfered with its ordinary work. In the current year there is a great press of work owing to the Comptroller-General at Calcutta requiring the submission of monthly municipal abstracts of receipts and disbursements. It is impossible therefore to furnish the statements now required without assistance being afforded as in the case of 1872-73.

3. The supplemental account of the Godavery District for March 1875 has not yet been received, which prevents the detail books kept for Local Funds being closed.

4. The statements in question can be compiled in the Board's office from the progressive totals of the several detailed heads in the supplemental Local Fund Accounts for March, copies of which, it is believed, are rendered direct to you by the several Collectors.

(Signed) E. RULE,
In charge of Office of Accountant-General.

SUBMITTED for the early orders of Government.

2. The Board asked the Accountant-General to furnish them with an abstract statement of receipts and disbursements of Local Funds to enable them to check the figures in the Presidents' annual reports, which are required by Government to agree with the Accountant-General's books. He refuses to furnish these statements unless Accountants are deputed from the Board's Office to assist in their preparation, and cites two cases in which this was done. He suggests that the Board should compile the statements themselves from the supplemental accounts for March sent from Collectors' offices.

3. The Board on the former occasions referred to deputed Accountants from their office as the state of work permitted this to be done, and as they were anxious to assist the Accountant-General as far as they could. But at present they cannot spare men from their office. Further, they are of opinion that it is the Accountant-General's business to furnish the statements required ; and they consider that it is incumbent on them to raise the question of principle, as it appears desired to turn their past complaisance into an inconvenient precedent. They further believe that the system of sending clerks from one office to do the work of another will not be approved by Government. The Board require statements guaranteed by the signature of the Accountant-General, but when the Godavery statements were prepared by the Board's Accountants this guarantee was refused.

4. The supplemental accounts for March are not always sent to the Board's office by the Collectors, as they are not required for the purpose for which the Board get monthly accounts, *viz.*, for financial control during the year. The figures are supposed to be entered in the annual reports, but it is for the purpose of seeing that these agree with the Accountant-General's books that the Board require statements from him. Without them there can be no check.

(A true Copy and Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

To the Officiating Chief Secretary to Government, Financial Department,
with copy of Board's Proceedings, dated 4th October 1875,
Miscellaneous No. 8,991.

Copy to the Accountant-General.

Ezd. W. J. Lewis.

1875.

Board of Revenue,

MADRAS.

PROCEEDINGS, 21st OCTOBER 1875, No. 2,929.

Encl.

Received

£ 6. 25 22/75

OCTOBER.

No. 2,929.

Receipts and Charges of Local Funds during 1874-75.—Submitting for early orders of Government letters from Accountant-General stating that Statements showing — cannot be furnished to Board unless Accountants are deputed from their office to assist in compiling them.

Revenue Department

Proceedings of the Board of Revenue
dated 21st October 1875

Read again Board's Proceedings
Miscellaneous No. 8991 dated 4th October 1875.

Read also the following

Book Department No. 6921.

From,
The Accountant General
Madras

To,
The Secretary to the
Board of Revenue

Vide Miscellaneous No. 8991 dated 4th October 1875.

The undersigned has
the honor to state that two Clerks
of the Board's Establishment
had attended this Office from
the 27th November to 22nd Decem-
ber 1873 for the preparation
of the Local Fund statement
required by the Board for

1872/73, and one Clerk was recently deputed to compile the Local Fund account of the two circles in the Godavery District for 1871-72.

2. The statements for 1873-74 prepared by this Office considerably interfered with its ordinary work. In the current year there is a great press of work owing to the Comptroller General at Calcutta requiring the submission of monthly Municipal abstracts of Receipts and Disbursements. It is impossible therefore, to furnish the statements now required without assistance being afforded as in the case of 1872-73.

3. The supplemental account of the Godavery District for March 1875 has not yet been received which prevents the Detail Books kept for Local Funds being closed.

4. The statements in question can be compiled in the Board's Office from the progressive totals of the several detailed heads in the supplemental Local Fund Accounts for March. Copies of which, it is believed, are rendered direct to you by the several Collectors.

Fort St. George
Acct. General's Office
6th October 1875

(Signed) E. Rule
In charge of Office of
Accountant General

Submitted for the early orders of Government.

2. The Board asked the Accountant General to furnish them with

with an abstract statement of receipts and disbursements of Local Funds to enable them to check the figures in the Presidents annual reports, which are required by Government to agree with the Accountant General's books. He refuses to furnish these statements unless Accountants are deputed from the Board's Office to assist in their preparation, and cites two cases in which this was done. He suggests that the Board should compile the statements themselves from the supplemental accounts for March sent from Collectors Offices.

3. The Board on the former occasions referred to, deputed

deputed Accountants from their office as the state of work permitted this to be done and as they were anxious to assist the Accountant General as far as they could. But at present they cannot spare men from their Office. Further they are of opinion that it is the Accountant General's business to furnish the statements required; and they consider that it is incumbent on them to raise the question of principle, as it appears desired to turn their past complaisance into an inconvenient precedent. They farther believe that the system of lending Clerks from one Office to do the work of another

another will not be approved by Government. The Board require statements guaranteed by the signature of the Accountant General but when the Godavery statements were prepared by the Board's accountants this guarantee was refused.

4. The supplemental accounts for March are not always sent to the Board's Office by the Collectors, as they are not required for the purpose for which the Board get monthly accounts viz: for financial control during the year. The figures are supposed to be entered in the annual reports, but it is for the purpose of seeing that these agree with the Accountant Accountant General's books that the Board require statements from him. Without them there can be no check.

True copy & Extract

H. Stevens
Acting Secretary

To,
The Offg. Chief Secretary to Government
Financial Department
with copy of Board's Proceedings
dated 4th October 1875, Mis: No. 8991.

C. V. M. N.

Finl. Department.

29

PROCEEDINGS *of the* MADRAS GOVERNMENT.

Read the following letter Pro: Board of Revenue, d/ 21st October 1875, &c. —

Order thereon

It appears that the Accountant General is mistaken in concluding that the supplemental accounts for March are always sent to the Board of Revenue. To enable the Board to check the Collectors' returns, it is necessary that the Accountant General should furnish them with an abstract copy of his finally adjusted annual account.

CMG

[marginal note, partly illegible:] I think this is proved. Refer the Bd. Rev. & the Acct. Gen. first [illegible] [illegible] [illegible] [illegible]. Ask the Acct Gen. any special [illegible] charged to local funds? The Bd. has — & this is a point for considn.

To

The Board of Revenue.
— Acctt. General.

1-11-75

F.S.
Financial (1875) Dept.
Local Fund.

Proceedings of the Board of Revenue

Dated 21st Oct/75
Despd. 21 — " —
Recd. 23 — " —

No. 2479

Submitting, with remarks, for early orders of Govt., reply of the Acctt. Genl. to Board's Proceedings Min. No. 8991 d/ 4th Oct/75 relative to the submission of the statements of Receipts & Expenditure of Local Funds for 1874–75.

([illegible] Order)

8 Jany/75 — No. 39–40
29 July/74 — " — 25–25 A

Accountant General's Office
Recd 11 11 1875
Ansd

No. 656

Referred to the Accountant General for any remarks which he may wish to offer.

Fort St. George
10th Nov 1875

D. [illegible]
Offg. Chief Secretary

No. 163

15335

9-11-75

Statement of Receipts & Disbursements of Local Funds

Govt. of 187 { Colonies.

To

Dated
Recd. { 187 . No.

Nos.

Returned to 24 by
Referred to
the Accountant Genl
10/11/75

C 3/11

Read 4th Nov: dy. 21st Oct 1875 No 2929.

Read also letter from the Accountant Genl dy. 13th November 1875 No 478.

Note 30 Dec 1875 — L 25-22

The Government observe that the account which the Board of Revenue require from the Accountant General to check the figures in the Resident's annual Report is described by them as "an abstract Statement of Receipts & disbursements of Local Funds", while the accountant General states says that their preparation "will involve much labor in as much as the Board require to actual transactions for every credit under every detailed

Note

The Board of Revenue's description contrasts strongly with the Accountant General's. The latter says that it takes two or three months to prepare his account. This is scarcely credible I think.

head of account given in the account" rendered by them to Government.

The Board of Revenue will state whether the form in which the account should be prepared can be so revised as to omit some of the details headed that may not be absolutely necessary for the Board's purpose.

The Accountant General with his Special Establishment maintained in his office exclusively paid from Local Funds for the work connected with them, must also be able to furnish such an account annually & the detailed "circle" account which he must necessarily prepare to enable him to submit the general monthly account

× Rule
Remarks or explanation in the office as to the form in which the Board required the returns to be submitted by the Accountant General—
The Board alone can say what details they can dispense with—
The disposal of this all General's to leave the Board to get the details adopted in as much as they cannot make the alterations which the Accountant General may wish to have carried out subsequently
The March account specially undergoes several alterations & the Accountant Genl is obliged to recast the accounts more than once —JR

* under SO S 6 dated 17th Aug 24 & 27 June/73 M 3

Govt
to Government with certain account all the information to be entered in the returns required by the Board of Revl ✓

JR

356

Board of Revenue
Accountt General. } Despt 4/1/76

14-12-75

Local Placements
required of the
accountant Genl
by the 4th of Nov.

Govt. of {187 } Madras.

G.O., 30 Nov., 1875, No. 2522.

Nos. 162-5-

L. Fs.—Accounts—Orders passed on Report of the Hon'ble Officers submitting letters from Accountant General stating that statements of Receipts & charges of local Funds during 1874-75 cannot

be furnished to the Board until Accountants are deputed from their offices to assist in compiling them—