

PROCEEDINGS
OF
THE SUB-COMMITTEE
PUBLIC SERVICE COMMISSION.

ACCOUNTS DEPARTMENT.

INDIA.

SIMLA :
THE SUPERINTENDENT, GOVERNMENT CENTRAL PRESS.
1887.

PROCEEDINGS
OF THE
SUB-COMMITTEE,
PUBLIC SERVICE COMMISSION.

ACCOUNTS DEPARTMENT.
INDIA.

INDIA:

- SECTION I.—NOTE BY THE SUB-COMMITTEE.
" II.—NOTES BY DEPARTMENTAL MEMBERS, &C.
" III.—ORAL EVIDENCE.
" IV.—WRITTEN EVIDENCE.

Members of the Sub-Committee.

BENGAL—

The Hon'ble Romesh Chunder Mitter, B.L.
The Hon'ble J. W. Quinton, C.S., C.S.I.
The Hon'ble Maulvi Abdul Jubbar.
W. H. Byland, Esq.
E. Gay, Esq., *Departmental Member*.
Sir Charles A. Turner, Kt., C.I.E., *President*.

NORTH-WESTERN PROVINCES AND OUDH—

The Hon'ble J. W. Quinton, C.S., C.S.I.
Joshua Clarke, Esq.
A. C. Tupp, Esq., C.S., *Departmental Member*.
Sir Charles A. Turner, Kt., C.I.E., *President*.

PUNJAB—

Lahore—

The Hon'ble J. W. Quinton, C.S., C.S.I.
R. Logan, Esq., C.S., *Departmental Member*.
Sir Charles A. Turner, Kt., C.I.E., *President*.

Simla—

The Hon'ble J. W. Quinton, C.S., C.S.I.
Sir Charles A. Turner, Kt., C.I.E., *President*.

BOMBAY—

The Hon'ble J. W. Quinton, C.S., C.S.I.*
The Hon'ble Khan Bahadur Kazi Shabudin.
Rao Bahadur Krishnaji Lakshman Nulkar.
J. F. Fernandez, Esq.
E. J. Sinkinson, Esq., C.S., B.A., LL.B., *Departmental Member*.
Sir Charles A. Turner, Kt., C.I.E., *President*.

MADRAS—

The Hon'ble J. W. Quinton, C.S., C.S.I.*
Salem Ramaswami Mudaliyar, Esq., B.A., B.L.
Khan Bahadur Mohamed Ishaq.
D. S. White, Esq.
William Donald, Esq., *Departmental Member*.
Sir Charles A. Turner, Kt., C.I.E., *President*.

* Unable to attend.

CONTENTS.

	PAGE.
SECTION I.—NOTE BY THE SUB-COMMITTEE	1
SECTION II.—NOTE BY DEPARTMENTAL MEMBERS, &c.—	
INFORMATION SUPPLIED BY THE GOVERNMENT OF INDIA	21.
TABULAR STATEMENTS SHOWING THE EXISTING ORGANIZATION AND CONSTITUTION OF THE ACCOUNTS DEPARTMENT	22
NOTE BY E. GAY, ESQ., DEPARTMENTAL MEMBER, BENGAL	24
NOTE BY R. LOGAN, ESQ., DEPARTMENTAL MEMBER, PUNJAB	27
NOTE BY W. DONALD, ESQ., DEPARTMENTAL MEMBER, MADRAS	28
SECTION III.—SITTINGS AT CALCUTTA—	
WITNESS NO. I.—EXAMINATION OF E. W. KELLNER, ESQ., DEPUTY COMPTROLLER GENERAL, INDIA	29
WITNESS NO. II.—EXAMINATION OF J. E. COOKE, ESQ., DEPUTY ACCOUNTANT GENERAL, BENGAL	36
WITNESS NO. III.—EXAMINATION OF W. H. DOBBIE, ESQ., ENROLLED OFFICER, 4TH GRADE	40
WITNESS NO. IV.—EXAMINATION OF BABU RAJANINATH RAI, M.A., ENROLLED OFFICER, 4TH CLASS	<i>ib.</i>
WITNESS NO. V.—EXAMINATION OF P. E. CLAGUE, ESQ., CHIEF SUPERINTENDENT, 3RD CLASS	42
WITNESS NO. VI.—EXAMINATION OF BABU DINANATH GHOSE, PENSIONER	43
WITNESS NO. VII.—EXAMINATION OF BABU ISHAN CHUNDER BOSE, ENROLLED OFFICER	44
WITNESS NO. VIII.—EXAMINATION OF BABU GOBIND LALL RAI, 1ST CLASS SUPERINTENDENT (RETIRED)	<i>ib.</i>
WITNESS NO. IX.—EXAMINATION OF E. T. ATKINSON, ESQ., C.S., ACCOUNTANT GENERAL, BENGAL	45
SITTINGS AT ALLAHABAD—	
WITNESS NO. X.—EXAMINATION OF R. LOGAN, ESQ., B.C.S., UNDER-SECRETARY TO THE GOVERNMENT OF INDIA, FINANCIAL DEPARTMENT, AND DEPUTY ACCOUNTANT GENERAL, ALLAHABAD	49
WITNESS NO. XI.—EXAMINATION OF H. A. ANTHONY, ESQ., DEPUTY ACCOUNTANT GENERAL, NORTH-WESTERN PROVINCES	53
WITNESS NO. XII.—EXAMINATION OF C. R. C. KIERNANDER, ESQ., DEPUTY AUDITOR GENERAL, 1ST CLASS	54
WITNESS NO. XIII.—EXAMINATION OF BABU SHAMA CHARAN CHAKRABARTI, JUNIOR CHIEF SUPERINTENDENT, ACCOUNTS DEPARTMENT, NORTH-WESTERN PROVINCES AND OUDH	<i>ib.</i>
SITTINGS AT LAHORE—	
WITNESS NO. XIV.—EXAMINATION OF W. H. EGBERTON, ESQ., ASSISTANT ACCOUNTANT GENERAL, PUNJAB	55
WITNESS NO. XV.—EXAMINATION OF A. H. MUNROWD, ESQ., CHIEF SUPERINTENDENT, ACCOUNTANT GENERAL'S OFFICE, PUNJAB	56
WITNESS NO. XVI.—EXAMINATION OF A. FAKIR CHAND, ESQ., SENIOR SUPERINTENDENT, ACCOUNTANT GENERAL'S OFFICE, PUNJAB	<i>ib.</i>
WITNESS NO. XVII.—EXAMINATION OF G. BLEAZBY, ESQ., SUPERINTENDENT, ACCOUNTANT GENERAL'S OFFICE, PUNJAB	57
WITNESS NO. XVIII.—EXAMINATION OF LALA GUNPAT RAI, PLEADER, LAHORE	58

	PAGE.
SECTION III.—SITTINGS AT SIMLA.—	
WITNESS No. XIX.—EXAMINATION OF J. WESTLAND, Esq., c.s., COMPTROLLER GENERAL AND ACTING FINANCIAL SECRETARY TO THE GOVERNMENT OF INDIA	58
SITTINGS AT BOMBAY.—	
WITNESS No. XX.—EXAMINATION OF O. T. BARROW, Esq., c.s., DEPUTY ACCOUNTANT GENERAL, BOMBAY	66
WITNESS No. XXI.—EXAMINATION OF GODREZI D. PADANJI, Esq., B.A., SUPERNUMERARY ASSISTANT ACCOUNTANT GENERAL, BOMBAY...	70
WITNESS No. XXII.—EXAMINATION OF J. W. H. SANDELL, Esq., CHIEF SUPERINTENDENT, 1ST CLASS, BOMBAY	72
SITTINGS AT MADRAS.—	
WITNESS No. XXIII.—EXAMINATION OF C. HALL, Esq., CHIEF SUPER- INTENDENT, IN CHARGE OF THE PRESIDENCY AUDIT DEPARTMENT ...	76
WITNESS No. XXIV.—EXAMINATION OF H. S. GROVES, Esq., B.A., ASSISTANT ACCOUNTANT GENERAL, MADRAS	77
WITNESS No. XXV.—EXAMINATION OF P. V. KRISHNASWAMI CHETTAB, Esq., SUPERINTENDENT, ACCOUNTANT GENERAL'S OFFICE, MADRAS	82
SECTION IV.—WRITTEN EVIDENCE.—	
No. I.—NOTE BY E. W. KELLNER, Esq., DEPUTY COMPTROLLER GENERAL, INDIA	83
No. II.—NOTE BY A. H. ANTHONY, Esq., DEPUTY ACCOUNTANT GENERAL, NORTH-WESTERN PROVINCES AND OUDH	85
No. III.—NOTE BY LALA PRAKASH CHAND, SPECIAL AUDITOR, ACCOUNT- ANT GENERAL'S OFFICE, LAHORE	87