

(b) *Statement of men appointed from Roorkee to the superior service in the Engineering Departments of the following railways during the past five years.*

Railways.	Engineering.
North Western . . . . .	9
Oudh and Rohilkhand . . . . .	None
Eastern Bengal . . . . .	1
Great Indian Peninsula . . . . .	4
Bombay, Baroda and Central India . . . . .	3
Madras and Southern Mahratta . . . . .	None
East Indian. . . . .	1
<b>TOTAL</b>	<b>18</b>

The Accountant General has sent no men from Roorkee to hold the posts of Assistant Examiners or Assistant Auditors of Railways during the same period. The Accounts officers of State Railways belong to the Indian Audit Department and are appointed by the Government of India in the Finance Department. The Companies recruit their own accounts officers. The inquiry seems to have been made under some misapprehension.

#### ACCUMULATION OF STERLING IN ENGLAND.

501. **Mr. Jamnadas Dwarkadas:** (a) Is it a fact that very large accumulations of sterling in England prior to 1st January 1920, in the Paper Currency Reserve and the Treasury balances were due to payments by the British Government by sterling credits instead of gold?

(b) What was the total amount of credits received from the British Government from the 1st April 1917 to the 31st December 1920 on account of war operations and war supplies?

(c) What was the actual rupee expenditure in respect of which the above sterling amounts were credited?

(d) At what rate of exchange were these amounts credited from time to time?

(e) Have the Government been able to recover the full rupee amount so spent; if not, do they propose to ask the British Government to make up the deficit so that this country may get the correct amount in rupees that it had spent on behalf of the British Government? If not, why not?

**The Honourable Mr. W. M. Hailey:** (a) The answer is in the affirmative.

(b) The total advances received from the British Government from the 1st April 1917 to the 31st December 1920 on account of expenditure on war operations and war supplies brought to account in India amounted approximately to £258·7 million. It is not possible to give final figures yet as the accounts after 31st March 1920 have not yet been fully adjusted.

(c) The rupee expenditure during the same period in respect of war operations and war supplies, including outlay in England of £21·8 million converted at the appropriate rates of exchange, amounted to Rs. 207 crores.

(d) The accounts of war expenditure recoverable from the British Government in respect of which monthly sterling advances are received by the Secretary of State for India in England, are compiled in India on a sterling basis. The rupee expenditure has been converted into sterling for this purpose at the rate of 1 Re. = 1s. 4d. up to 30th September 1917, at quarterly rates from 1st October 1917 to 31st March 1920 and at monthly rates thereafter. A statement giving these rates is placed on the table which it is hoped will give the Honourable Member the information he requires.

(e) The full rupee amount expended on behalf of the British Government up to the 31st December 1920 has been recovered from that Government on the basis of actual expenditure brought to account up to 31st March 1920 and of estimates of expenditure after that date.

*Statement showing the rates of conversion for adjustment of war expenditure recoverable from the British Government.*

	s.	d.	
1st April to 30th June 1917 . . . . .	1	4	per rupee.
1st July to 30th September 1917 . . . . .	1	4	"
1st October to 31st December 1917 . . . . .	1	5	"
1st January to 31st March 1918 . . . . .	1	5	"
1st April to 30th June 1918 . . . . .	1	5	"
1st July to 30th September 1918 . . . . .	1	6	"
1st October to 31st December 1918 . . . . .	1	6	"
1st January to 31st March 1919 . . . . .	1	6	"
1st April to 30th June 1919 . . . . .	1	6	"
1st July to 30th September 1919 . . . . .	1	8	"
1st October to 31st December 1919 . . . . .	2	0	"
1st January to 31st March 1920 . . . . .	2	7½	"
April 1920 . . . . .	2	8	"
May 1920 . . . . .	2	4	"
June 1920 . . . . .	2	2½	"
July 1920 . . . . .	2	0	"
August 1920 . . . . .	1	11	"
September 1920 . . . . .	1	11	"
October 1920 . . . . .	1	10½	"
November 1920 . . . . .	1	8½	"
December 1920 . . . . .	1	8½	"

These rates did not apply to expenditure on account of 'pay' for which the rate was 1s. 4d. per rupee.

MEMORIAL FROM THE STAFF OF THE DEPUTY COMMISSIONER, DELHI.

502. Mr. M. K. Reddiyar : Will the Government be pleased to state if any memorial has been received from the staff of the Deputy Commissioner of Delhi? If so, what action has been taken?

Mr. S. P. O'Donnell : A memorial regarding their pay was received by the Chief Commissioner of Delhi from the staff of the Deputy Commissioner's office in January 1920. As the scale of pay in the local offices in Delhi is assimilated to the scale obtaining in similar offices in the Punjab, the orders