

**Mr. Speaker:** I do not know how costs of production arise out of this question.

**Shri B. S. Murthy:** May I know whether this delay is purposive or accidental?

**Mr. Speaker:** It is all a matter for inference.

**Shri Altekar:** What is the usual time that is taken for the settlement?

**Shri C. D. Deshmukh:** I require notice for this question.

#### COST-ACCOUNTING OF SACKING AND HESSIAN

\*2374. **Shri Rajagopala Rao:** Will the Minister of Finance be pleased to refer to the reply given by the Minister of Commerce and Industry to starred question No. 1704 on the 11th July, 1952 and state as to how the cost accounting is arrived at in the Jute Mills and on what basis the Income-tax is levied on the same?

(b) How the Reserve Bank came to the conclusion of certain figure by making only enquiries from the representatives of trade and industry without actually finding out the cost of production themselves or by experts from outside in one or two mills as is done in other industries such as Sugar, Groundnut, Cement etc.?

**The Minister of State for Finance (Shri Tyagi):** (a) There is no information with the Government as to whether any cost accounting is adopted by the Jute Mills. Cost Accounting has, however, no direct bearing on the determination of actual profits earned by a Manufacturing concern. Income-tax is levied on the Jute Mills generally on the basis of profits as disclosed by the audited accounts of the Mills subject to necessary adjustments under the Income-tax Laws, or by estimating the profits, where the accounts are not available or are not reliable.

(b) The object of the Reserve Bank's enquiries was to determine how the exports of Jute manufactures would be affected by the prices of raw jute in order to enable them to forecast the probable trend of Balance of Payments. For this purpose a detailed costing of the production was not necessary and no great accuracy is claimed for the figure. The enquiry is not comparable to the investigation by the Tariff Board or Tariff Commission. The Reserve Banks figures are also not binding on the Income-tax Department.

#### LAWRENCE AND LOVEDALE SCHOOLS

\*2375. **Shri Telkikar:** Will the Minister of Education be pleased to state:

(a) the medium of instruction in Lawrence School at Sanawar (Simla Hills) and Lovedale (Nilgiris);

(b) the subjects to which greater attention is paid; and

(c) the qualifications required to join the above schools?

**The Parliamentary Secretary to the Minister of Education, and Natural Resources and Scientific Research (Shri K. D. Malaviya):** (a) English.

(b) Equal attention is paid to all subjects taught in the school with particular emphasis on character building.

(c) Children between the ages of 5 to 13 are eligible to join the schools.

**Shri Telkikar:** May I know the duration of the complete course?

**Shri K. D. Malaviya:** I require notice.

**Shri Telkikar:** May I know the number of male and female students in each school?

**Shri K. D. Malaviya:** I have not got the numbers with me just now.

**Shri Telkikar:** What are the prospects for the passed students? Can they be absorbed in the Government services?

**Shri K. D. Malaviya:** The prospects are as bright for them as for those from other schools.

**Shri N. M. Lingam:** Have the government got any proposal to abolish the Senior and Junior Cambridge school courses?

**Shri K. D. Malaviya:** There is already a Committee sitting over this matter. As soon as the examinations are over, the Government will take a decision.

**Shri A. C. Guha:** May I know whether the Government has formulated any policy for these public schools, and if so, what is that policy?

منسٹر آف ایجوکیشن نیچرل

ریسورسز اینڈ سائنٹیفک ریسرچ

(مولانا آزاد): پالہسی کا کوئی خاص

سوال پیدا نہیں ہوتا - گورنمنٹ

کی پالیسی یہ ہے کہ جو اچھے پبلک

اسکولس ہیں وہ قائم رہیں -