

(b) if so, the number and the names of cotton mills become sick in the country ;

(c) whether Government have a proposal to revive the sick cotton mills ; and

(d) if so, the steps taken in this regard ?

THE MINISTER OF SUPPLY AND TEXTILES (SHRI CHANDRA SHEKHAR SINGH) : (a) Yes, Sir.

(b) Complete authentic information in this regard is not available.

(c) to (d). Government have devised programmes of assistance for modernisation and rehabilitation for textile mills. But units which have no expectation of becoming viable may have to face closure. However, in such cases, Government would like the interests of the workers to be protected.

Introduction of Standard Costing and Value Analysis in the Public Sector Undertakings

6115. SHRI VISHNU MODI : Will the Minister of FINANCE be pleased to state :

(a) whether the Bureau of Public Enterprises has already advised the Public Sector Undertaking on the basis of the recommendation of the Committee on the Public Undertakings of Parliament to introduce Standard Costing and Value Analysis ;

(b) if so, the names of Public Sector Undertakings which have so far introduced standard costing and value analysis ; and

(c) whether Government contemplate to make Cost Accounting and Cost Audit Compulsory for Public Sector Undertakings particularly those which are engaged in production, processing manufacturing or mining activities, and if not, the reasons thereof ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JANARDHANA POOJARY) : (a) Based on the observations of the Committee on Public Undertakings, the Bureau of Public Enterprises has advised the Administrative Ministries/Departments to introduce Standard Costing and Value Analysis in the Public Sector Undertakings under their control.

(b) The information is being collected and will be laid on the Table of the House.

(c) Cost Accounting Record Rules are prescribed by the Department of Company Affairs in respect of a class of companies manufacturing a particular product under the provisions of the Companies Act. Cost Audit is ordered on a company engaged in the manufacture of a product for which Cost Accounting Record Rules have been prescribed. There is no proposal at present to make Cost Accounting and Cost Audit compulsory for all the public sector undertakings engaged in the production, processing, manufacturing and mining activities, other than those manufacturing products for which Cost Accounting Record Rules have been prescribed. This is because these rules as and when notified are equally applicable to companies in the private sector as well as in the public sector.

I.D.A. Assistance to States

6116. SHRI R. P. GAEKWAD : Will the Minister of FINANCE be pleased to state :

(a) the names of the States which obtained I.D.A. credit in 1984-85 for agricultural projects ;

(b) whether Government of Gujarat has obtained I.D.A. credit for any foreign project in that years ; and

(c) if so, the details thereof ?