

सूचना चाहते हैं तो उसे एकत्र करके पेश कर दिया जायेगा।

जीवन बीमा निगम के कर्मचारियों द्वारा प्रधान मंत्री को भेजा गया ज्ञापन

4992. श्री रामावतार शास्त्री : क्या वित्त मंत्री यह बताने की कृपा करेंगे कि :

(क) क्या यह सच है कि अखिल भारतीय जीवन बीमा कर्मचारी महासंघ ने प्रधान मंत्री को एक ज्ञापन भेजा है;

(ख) यदि हां, तो तत्संबंधी व्यांरा क्या है; और

(ग) उस पर सरकार की क्या प्रतिक्रिया है?

वित्त मंत्रालय में उप-मंत्री (श्री मंगनभाई चारोट) : (क) अखिल भारतीय जीवन बीमा कर्मचारी महासंघ द्वारा प्रधान मंत्री के नाम लिखा गया दिनांक पहली जुलाई, 1981 का एक पत्र प्राप्त हुआ है।

(ख) महासंघ ने जीवन बीमा निगम को विभाजित करने के सरकार के निर्णय के खिलाफ अभ्यावेदन दिया है।

(ग) चूंकि प्रस्तावित कदम जनता के व्यापक हितों और पालिसी धारकों के हितों को ध्यान में रखते हुए उठाया गया है, इसलिए महासंघ के अध्यक्ष से आग्रह किया गया है कि सही दिशा में उठाए गए इस वगतिशील कदम के लिए वे अपना बहु-मूल्य समर्थन प्रदान करें।

#### Implementation of cost Auditing

4993. SHRI SHIBU SOREN: Will the Minister of FINANCE be pleased to state:

(a) whether the cost auditing is likely to be implemented like Accounts Auditing;

(b) if so, by what time;

(c) if not, what are the reasons;

(d) what steps are being contemplated to be taken by Government to create cost consciousness in the minds of the people; and

(e) why the cost of the commodities is increasing in India so rapidly in comparison to other countries?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI SAWAI SINGH SISODIA): (a) No, Sir. At present there is no proposal to implement Cost Auditing like Accounts Auditing.

(b) Does not arise.

(c) Cost Audit is covered under the provision of section 233(B) of Companies Act, 1956. Under this section, cost audit can be ordered only as and when considered necessary by the Central Government in respect of companies which are covered under Cost Accounting Record u/s 209(1)(d) of the Companies Act. Hence under the existing law, Cost Auditing cannot be implemented like Accounts Auditing.

(d) Insertion of sections 209(1)(D) and 233(B) in the Companies Act, 1956 are the basic steps taken by the government to create cost consciousness in the minds of the managements incharge of corporate sector. Under these schemes, 28 classes of companies have been covered under cost accounting record rules under section 209(1)(d) and on an average 250 cost audits are ordered in a year since 1968-69.

Cost investigations in certain essential commodities and price controlled items by the BICP and Cost Accounts Branch of the Ministry of Finance and price discipline/surveillance introduced in certain other commodities, either formally or informally, as in the case of tyres and tubes, agricultural tractors also create cost consciousness in the minds of the people.

(e) It is not correct to say that cost of commodities in India is rising faster than any other countries. Even though India can not remain unaffected in the context of world inflation, the actual annual rate of inflation in India is lower than any developing and developed countries.