

of all floors are uniform. As regards encroachment on public land and using flats for commercial purposes by the owners of the flats of ground floor, action is taken under the rules as and when they are detected.

(f) At present, there is no such proposal under consideration of the Government.

(g) The Slum Wing of M.C.D. has reported that, at present, there is no policy to provide ownership rights to the staff members, who were allotted sium tenements as staff quarters by it to its employees.

[English]

#### Small Scale Sector

5084. SHRI ANKUSHRAO RAOSAHEB TOPE: Will the PRIME MINISTER be pleased to state:

(a) the growth of production and employment recorded by the small scale sector during 1991-92, 1992-93 and 1993-94;

(b) the reasons for poor rate of growth in employment and production; and

(c) the manner in which small scale industries are likely to be affected/benefited by the Union Budget for 1994-95?

THE MINISTER OF STATE IN THE MINISTRY OF INDUSTRY (DEPARTMENT OF SMALL SCALE INDUSTRIES AND AGRO AND RURAL INDUSTRIES (SHRI M. ARUNACHALAM): (a) The Small Scale Industries continued to maintain growth in production and employment. The growth of production and employment recorded by the small scale sector during 1991-92, 1992-93 and 1993-94 are as follows:

Year	Production		Employment	
	Achievement (Rs. Crores)*	Growth rate(%)	Achievement (in lakh no.)	Growth (%)
1991-92	160000	3.1	129.80	5.8
1992-93	168960	5.6	134.06	3.2
1993-94	179100 (Anticipated)	5.9	139.38 (Provisional estimated)	4.0

\* at 1990-91 prices.

(b) Question does not arise, since both production and employment have been rising.

(c) In the Budget 1994-95 various concessions/relaxations have been provided to the small scale industries under

a general Small Scale exemption scheme (Notification No. 1/93-CE)

(i) requirement of registration with Director of Industry for claiming the SSI benefit has been removed.

- (ii) SSI units have been given an option to pay full excise duty instead of concessional rate of duty in order to avail the MODVAT on the input used by them and to pass on full excise duty benefit to the consumer; and
- (iii) SSI scheme has been extended to new items like unbranded pan masala, unbranded chewing tobacco, book binding cloth, specified iron and steel products, specified copper products, etc.

In the Budget excise duty exemption have been removed on various items like soap made without aid of power, umbrellas, rosin, thinners etc. This has been protested by the SSI units, but it is also likely to provide comparative advantage to small units as the larger unit manufacturing such items will now be liable to pay excise duty in comparison to the small units which can avail full excise duty concession, or partial concession for clearance upto Rs. 75 lakh in a year. Hence the excise duty changes made in the Budget are not likely to affect small scale sector adversely. It is felt that full duty exemption to a commodity does not provide better competitive advantage to tiny and small scale units. This is for the reasons that even bigger units with large turnover enjoy the benefit of duty exemption. On the other hand levy of duty on goods produced by comparatively bigger units as compared to tiny units provide better comparative advantage to the latter.

#### **Centralized Accounting System in DDA**

5085. SHRI SRIKANTA JENA: Will the Minister of URBAN DEVELOPMENT be pleased to state:

(a) whether the reports of the Thakur Vaidyanathan Iyer Committee and Baweja Committee on implementation of Centralized Accounting System in the Delhi Development Authority have been submitted;

(b) if so, the details thereof and the action taken thereon; and

(c) if not, the reasons therefor?

THE MINISTER OF STATE IN THE MINISTRY OF URBAN DEVELOPMENT AND MINISTER OF STATE IN THE MINISTRY OF WATER RESOURCES (SHRI P.K. THUNGON): (a) Yes, Sir.

(b) The consultants M/s Thakur Vaidyanathan Iyer & Company were engaged mainly for introducing Double Entry Accounting System in Delhi Development Authority. Introduction of Central Accounting system at Zonal level to be headed by Chief Engineers was one of the recommendations of the Committee. Accordingly, the Centralized Accounting System was introduced in Rohini Zone with the approval of Vice-Chairman, DDA in February, 1988. The object of the introduction of the system was to relieve Executive Engineers of the burden of maintenance of accounts, cash books and other financial returns and concentrate on their field work so as to achieve the object of better quality of work. As the system was found to be economical and effective, the same was introduced in South-East Zone and South West Zone at Circle level also in July, 1988. This system was also introduced in Dwarka Project in June 1990. The System has been working satisfactorily in all Zones/Circles wherever introduced.

(c) Not applicable, in view of (b) above.