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**CHAPTER - VI
STAMP DUTY AND
REGISTRATION FEE**



CHAPTER – VI :
Stamp Duty and
Registration Fee

6.1 Results of audit

Test check of records in 19 unit offices dealing with the Stamp Duty and Registration Fee under the Registration Department during 2015 revealed non/short levy and realisation of stamp duty and registration fees involving ₹ 101.09 crore in 54 cases. Besides, an Information Technology Audit of the Registration System ‘e-Panjeeyan’ was also conducted during the year. These are mentioned in **Table – 6.1.**

Table 6.1
Results of Audit

Sl. No.	Categories	Number of cases	Amount (₹ in crore)
1.	An Information Technology Audit of the Registration System ‘e-Panjeeyan’	01	--
2.	Non-reconciliation of Treasury Remittance	11	99.33
3.	‘User Charge’ observation thereof	07	1.18
4.	Delay in deposit of Government Revenue	06	0.15
5.	Short Accountal of money in Cash book	05	0.06
6.	Discrepancy between Treasury Remittance figure and Departmental figure	03	0.20
7.	Other irregularities	22	0.12
Total		55	101.09

An **Information Technology Audit of the Registration System ‘e-Panjeeyan’** is discussed in the following paragraphs.

6.2 Information Technology Audit of the Registration System 'e-Panjeeyan'

Highlights:

- The full features of computerisation of the Registration application 'e-Panjeeyan' are yet to be implemented, even five years after the system was rolled out in September 2011.

Lack of integration with the Land Records Application made the system vulnerable to unauthorised processing, with even government land being sold to individuals.

(Paragraph 6.2.9.1)

- The Post Data Module remained non-functional, due to lack of inter-connectivity among the Sub-Registrar Offices and the Data Centre, as a result of which, data backup is not being maintained properly at the Data Centre.

(Paragraph 6.2.9.2)

- No concrete steps have been taken to update the Legacy Data.

(Paragraph 6.2.9.3)

- Flaws in System Design and inappropriate Programme Formulae resulted in manual entries of Registration Fee.

(Paragraph 6.2.11.3)

- Absence of Input Controls and Validation Checks led to inadequate assurance regarding the completeness and validity of data.

(Paragraph 6.2.12)

- Inadequate security controls resulted in modification of registration details without authorisation by superior officers.

(Paragraph 6.2.13)

6.2.1 Introduction

The Project 'Computerisation of Registration of Properties' in the State of Assam, spearheaded by the Revenue & Disaster Management Department, was undertaken in two phases. In Phase I, the Government of Assam (GoA) undertook a pilot project for Computerisation of Registration, under the 'Horizontal Replication of Successful e-Governance Initiatives' programme of the Department of Information Technology (DIT), Government of India (GoI), with a total estimated cost of ₹ 1.40 crore. Under this initiative, four Sub-Registrar Offices (SROs) in Sonitpur District were computerised in the year 2007. SRO, Tezpur was inaugurated in May 2007 and SROs Biswanath Chariali, Sootea and Dhekiajuli were subsequently

inaugurated in the months of August and October 2007. The project sought to simplify the processes and work involved in the registration process of any document and provide speedier services to citizens by way of delivery of registered documents/deeds etc. The application software developed for computerising the property registration, *i.e.* ‘*e-Panjeeyan*’, having two main modules *viz.*, ‘Registration’ and ‘Marriage’, alongwith seven other additional Modules *viz.*, Enquiry, Post Data, Backlog Entry, Registers, Reports, Deed Search and Certificates, was developed by the National Informatics Centre (NIC), using MySQL as the database and Java as the front end application.

The department initiated a State-wide Rollout (Phase-II) in the year 2010, which covered the remaining 73 SROs throughout the State of Assam.

Funding support for phase-I was provided by DIT, GoI. For Phase-II, it was provided by the Asian Development Bank (ADB), under the Assam Governance and Public Resource Management Programme (AGPRMP), at a total cost of ₹ 14.59 crore. M/s Pricewaterhousecoopers Pvt. Ltd. was appointed as Project Consultant for the State-wide rollout of computerisation of Registration. After following an international competitive bidding process, the Finance Department, GoA, signed a contract with M/s IL & FS Technologies Ltd., which was chosen as the turnkey implementer for the State-wide rollout of computerisation. The turnkey implementer was given the task of (i) IT infrastructure procurement, installation, commissioning and maintenance, (ii) site preparation for SROs and (iii) training of departmental staff.

6.2.2 Organisational Structure

There are 77 SROs under 23 Districts in Assam. At the Directorate level, the structure is organised as Inspector General of Registration (IGR), Additional Inspector General of Registration (Addl. IGR), Assistant Inspector General of Registration (AIGR), Deputy Registrar and Senior Sub-Registrar/Sub-Registrar.

6.2.3 Year wise collection of Registration fees (2010-11 to 2015-16)

Table No. 6.2

Year	Amount of Registration Fees collected (₹ in Crore)
2010-11	54.18
2011-12	74.36
2012-13	120.36
2013-14	136.34
2014-15	55.18
2015-16	65.30

6.2.4 System architecture

The system architecture is a decentralised system, with all the processing being carried out in the Local Area Network (client server mode) and a server being located at each of the SROs. The Central Data Centre is located at the office of the IGR, Guwahati.

6.2.5 Scope of Audit

The IT Audit, covering the period 2007-16, was conducted during May – July 2016. It was carried out through detailed examination of records maintained in the offices of the Principal Secretary, GoA, Revenue and Disaster Management (R&DM) Department; and the IGR. The ‘*e-Panjeeyan*’ application software, used by the Sr. Sub-Registrar Office, Kamrup (Metro), was considered for analysing the process flows. Besides conducting physical verification in respect of the selected SROs, interaction with the officers/officials involved with the project, as well as other stakeholders of the project at the grass root level, was also carried out during the course of audit.

6.2.6 Audit Methodology

The Information Technology audit commenced with an entry conference, with the Principal Secretary, GoA, R&DM Department held on 29 April 2016, wherein the audit objectives, scope and audit criteria were discussed and inputs of the departmental officers obtained. For the purpose of this audit, ten SROs (except SRO, Nagaon), in eight districts, were selected, based on Probability Proportional to Size Without Replacement (PPSWOR) and Simple Random Sampling Without Replacement (SRSWOR) method, on the basis of the total revenue collection in each district. Data pertaining to these ten selected SROs, pertaining to May 2007 to June 2016, was analysed and checked using ‘IDEA 10.1’, after importing the data through MySQL for Excel from the server. At the conclusion of the audit, the findings were discussed in the exit conference held on 26 October 2016 with the Principal Secretary, GoA, R&DM Department.

6.2.7 Audit Objectives

The Audit Objectives were to evaluate and assess whether:

- the computerisation was in line with the objectives of the department;
- the system covered all the intended functions;
- the information in the database was reliable; and
- adequate security controls were in place.

6.2.8 Audit Criteria

The audit findings were benchmarked against the following sources of criteria:

- IT Audit Manual;
- User Manual of ‘*e-Panjeeyan*’;

- Live Registration process of Registration;
- Security features of ‘*e-Panjeeyan*’;
- Database Design Documentation.

Audit Findings

6.2.9 General controls

For ensuring better IT planning and implementation there should be an active involvement of the Senior Level Management, so that IT is given the proper recognition, attention and resources required to meet the business objectives. As per the framework for upgradation of ‘*e-Panjeeyan*’ software, Government had sanctioned an amount of ₹ 13.47 lakh in January 2015, with the following major modifications and enhancements to be carried out by NIC:

- Integration with the Land Records Application (*Dharitree* software).
- Data backup to the District servers and Central Data Storage center.

6.2.9.1 Land Records verification

Verification of the ‘*e-Panjeeyan*’ application revealed that, after the initial entry of the land details, there was no scope for the Registering Officer (RO) to verify the land data from the Land Records System, as there was no integration of ‘*e-Panjeeyan*’ with the Land Records Application. The RO had to rely on the initial verification done by the Deputy Commissioner (DC) office, whenever an application for Land Sale Deed was received. On data analysis, audit observed that in 52 cases (on the basis of *Dag Nos.*¹), Government land, earmarked for water-bodies, was sold to individuals. As such, system deficiencies resulted in Government land, earmarked for water bodies, being sold to private individuals.

6.2.9.2 Post Data Module

Audit also observed that, due to lack of connectivity between the SROs and the Data Centre², the Post Data module of the ‘*e-Panjeeyan*’ was not functional. As a result, updated backups could not be sent to the main backup server at the Data Centre. With the backups being not upto date, the Department may have to face severe difficulties in revival of functioning of ‘*e-Panjeeyan*’, in case of any disaster.

6.2.9.3 Legacy Data

One of the primary functions of the Registration Department was archival of the registered documents. The objective was to dispense with tedious methods of document management, involving preservation of manual volumes, which take up voluminous space, deteriorate with age, are inherently difficult to manage and have

¹ *Dag* stands for plots. Each and every plots of all settled and unsettled land is given a number.

² A Data Centre is a facility composed of networked computers and storage used to organise, process, store and disseminate large amounts of data.

little security from natural calamities, fire, floods etc. Audit scrutiny of the 'e-Panjeeyan' application revealed that the legacy data was not being updated uniformly. In a video conference held in December 2015, the Government issued directives, to all DCs, for ensuring updation of legacy data. However, the cut-off date and the timeline for updation of legacy data could not be made available to audit. Since the legacy data is incomplete and non-uniform, if any registrant applicant, who had registered prior to computerisation, applies for issue of duplicate deeds, it will not be possible for the SROs to issue the same through the computerised application. This indicates that the objective of preserving the documents was not met to that extent.

6.2.9.4 Training

The officers and staff of the SROs had been imparted training on the 'e-Panjeeyan' application process and 'Basic computer knowledge' in three levels. Test check of 10 SROs revealed that no officials had been trained on Database Administration (DBA) and System Administration (SA), for looking after the system, after withdrawal of the Technical Support Personnel (TSP) provided for two years (November 2011 to November 2013) by M/s IL&FS Technologies Ltd. It was, however, observed that Government had been engaging casual workers from NIC to look after DBA and SA, instead of training departmental IT capable personnel. Data analysis revealed a number of cases where editing and deletion of the First Party/Second Party/Land details was done by a user 'admin', used by the casual workers hired from NIC. In 1,485 cases, audit also noticed that transactions were also processed on non-working days like Sundays. Using personnel other than departmental staff is liable to make the system vulnerable to unauthorised changes. Further, even though the staff of the SROs had been imparted training by M/s IL&FS Technologies Ltd., such training was not sufficient, as stated by three SROs (Nagaon, Jakhlabandha and Barpeta). The application under the 'Marriage' Module in the SROs of Ratabari, Jakhlabanda, Barpeta and Mandia was also found to be unused, only due to the non-availability of skilled staff.

6.2.10 IT Operational Controls

The role of IT operations includes backup, business continuity and disaster recovery, as well as maintenance of hardware and software.

6.2.10.1 Back-ups

Test check of the Data Centre and sampled SROs revealed that due to lack of connectivity between the SROs and the Data Centre, the SROs were unable to send the data backup directly to the Data Centre (IGR, Rupnagar, Guwahati) through the on-line system. It was also observed that there was no uniform practice for data backup and all the sampled SROs were preserving backup data on a weekly/monthly basis, or as and when called for by the IGR. Due to a faulty online UPS, the server of the Central Data Center (IGR) has been out of order since June 2015. All SROs were, therefore, instructed by the AIGR, through SMS, not to send Data. Moreover,

SRO, Nagaon, failed to provide data backup during the course of audit, as the server had been out of order since December 2015.

6.2.10.2 Business Continuity and Disaster Recovery

The objective of having a business continuity and disaster recovery plan and associated controls is to ensure that the organisation can accomplish its mission and that it does not lose the capability to process, retrieve and protect information maintained by it, in the event of an interruption or disaster, leading to temporary or permanent loss of computer facilities. Test check of records, discussions with senior officers and replies received from the department revealed that there is no formal policy on **Business Continuity and Disaster Recovery in case of sudden disaster**. Thus, the absence of a well-defined and tested Business Continuity and Disaster Recovery Plan may pose the following major threats to the organisation in the event of a disaster:

- Retrieval and protection of the information maintained.
- Keeping intact all the organisational activities after the disaster.
- Starting its operations on full scale at the earliest, to minimise the business loss in terms of money, goodwill, human resources and capital assets.
- Ability to accomplish its mission after re-starting of operations.

6.2.10.3 Annual Maintenance Contract (AMC)

AMCs are essential for any IT organisation for ensuring smooth functioning of the hardware items and their regular maintenance. During visits to 10 sampled SROs, audit noticed that their hardware items were lying in a damaged condition (**Appendix - XX**). It was also observed that two DG sets were out of order in SRO, Ratabari; since May 2016 and SRO, Margherita; since March 2015. Therefore, the regular business of these two offices were kept in abeyance in case of power failure. The department made no effort to rectify the items, even after intimation was made by the concerned SROs. It was further observed that although the matter of AMC had been taken up by the IGR with the Principal Secretary, GoA, R&DM Department in March 2016, but no action had been taken up in this regard (as of August 2016).

6.2.11 System Design Deficiencies

6.2.11.1 Option for Type of Deeds

As per schedule I of “The Indian Stamp Act, 1899”, there are 63 types of Deeds/Instruments (**Appendix - XXI**) available for execution. Study of the ‘*e-Panjeeyan*’ system revealed that only 40 types of Deeds/Instruments (**Appendix - XXII**) have been incorporated in the system under ‘Deed Type’. It was also observed that out of the 40 types of Deeds/Instruments, 10 types of Deeds, not covered under the Stamp Act, 1899, had been incorporated in the system. The department could not produce any official order by which the new Deeds have been

incorporated in the system. Moreover, as all the deeds are not covered by 'e-Panjeeyan', customer coming for registration of any one of the remaining types of Deeds (**Appendix - XXIII**), the SRO would not be in a position to execute the same through the 'e-Panjeeyan' application and manual intervention would be necessary for the purpose.

6.2.11.2 Option for Class of Land

System study revealed that there are 46 different classes of land in the 'Class' option for land related deeds. While entering the data for Class of Land in the form for "Fee Entry for Registration", the user normally selects the class of land out of the available options. It was however, observed that the option for 'Agricultural land' was not covered in the drop down list and the user had no option but to select the option "ALL CLASS". It was noted that, though the class of land was clearly mentioned in the permission copies issued by the DC, the same could have been easily entered if the option for 'Agricultural Land' had been available in the application. Thus, the correct classification of land was not depicted in the software.

6.2.11.3 Registration Fee and Stamp Fee

As per notification dated 12 February 2014, the Registration Fees for Registration of Conveyance Deeds, as mentioned under Article 23 of schedule I of the Indian Stamp Act, 1899, has been reduced to the following rates:

- a. One *per cent* of the market value of the property in case of women.
- b. Two *per cent* of the market value of the property in case of joint registration with women.
- c. Two *per cent* of other registrants.

Analysis of data (Kamrup-Metro) revealed that for case dates related to the year 2015, under Category 11 (Sale Deed), in Registration type 'office', where the consideration amount was more than ₹ 5 lakh (5,161 records), 56 records were identified where the Registration Fees had been collected @ one *per cent* of the 'consideration amount', instead of @ two *per cent* of the 'consideration amount', resulting in short collection of registration fees to the tune of ₹ 4.32 lakh. In 56 cases, the purchasers were either 'Male' or 'other registrants' as could be verified from the details available in the database. In the 'e-Panjeeyan' application, there is no option to select for Male/Female/other applicants. Registration Fees are entered manually. There is also no formula programmed in the software for the automatic calculation of Registration Fees whenever the consideration amount is entered. Further, there is no option for capturing the Permanent Account Number (PAN) details of the applicants. Audit also observed that in 438 cases (covering all the SROs) under Category 11 (Sale Deeds), Stamp Fees were not captured as the field has not been made mandatory to capture data.

6.2.11.4 Revocation of Deed

Keeping a provision for "Revocation of Deed" is absolutely necessary (as stated by SRO, Margherita) in the 'e-Panjeeyan' software. Study of the 'e-Panjeeyan'

application revealed that for Sale Deed, in all the 10 sampled SROs, there was no provision of an option for ‘Revocation of deed’, in the ‘Sub Deed Type’, under the option ‘Deed type’. The revocation of deeds was, therefore, being done manually.

6.2.11.5 Frequent hanging of ‘e-Panjeeyan’ application

The ‘e-Panjeeyan’ software was found to stall several times after processing of 09/10 cases of deeds or marriage registration, and the server needed to be restarted, to start the whole process afresh, involving a fresh login to the ‘e-Panjeeyan’ application, hampering the registration process almost regularly. This was observed at the SROs of Kamrup (Metro), Kamrup (Sadar), and Jakhlabanda.

6.2.11.6 Issue Dates not captured

Analysis of the database revealed that, in 1,74,349 cases, the ‘issue dates’ were not being captured. In this regard, officials of the SRO-Kamrup (Metro) stated that the issue dates were being captured in the table report **issue_register**. On further analysis, audit noticed that the said table³ was incomplete, as only 86 deeds were shown as having been issued for the period 2013 and 2014, that no data had been captured thereafter. As such, the objective of issuing deeds within a single day⁴ could not be verified by audit. Moreover, the ‘issue dates’ should have been captured in the main table **docdetail**⁵. As such, audit was of the opinion that the database design needs to be rectified, as this lacuna clearly frustrates the proper flow of data in a definite pattern, since database design requires that reports are generated from the main tables, using fields from these tables, as required.

6.2.12 Input Controls and Validation Checks

Audit analysis of the absence of ‘input controls’ and ‘validation checks’ led to the detection of incomplete and invalid data as cited below:

Deficiencies noticed on Data Analysis of five major Tables of ‘e-panjeeyan’ database covering 10 SROs

6.2.12.1 Analysis of docdetail table, which contains yearwise data related to various types of deeds, revealed the following deficiencies:

- Deed number is a unique field generated by the system after a deed is registered and identifies the complete registration of a deed. Since it is a machine generated number, there should not be any gap. In analysis of the data under Category 11 (Sale Deed) for the year 2015 and Type of Registration ‘Commissioned’ & ‘Office’ of the test checked SROs, 6,162 gaps were noticed in the deed numbers. This indicated that the deed numbers were either

³ Report_issue register was a temporary report, which could be generated, for indicating the issue of various kinds of deeds, their date of issue, deed no., to whom issued and username of the issuer.

⁴ Mentioned at page 11 of the “Project Register for State Wide Rollout of Computerisation of Registration Assam”, Revenue & Disaster Management Department, Government of Assam.

⁵ The docdetail table, which contains year-wise data related to various type of deeds, was found to be having no data under the fields ‘issue date’ and ‘user name’.

unauthorisedly deleted, or manipulated after the execution. Log files were also not maintained for ascertaining such deletion/manipulations.

- In 38,400 cases both the Finger & Image Scan were not captured.
- 90 pairs of Duplicate Deeds were noticed.

6.2.12.2 Analysis of area_detail table, which contains the area information of land related deeds, revealed the following deficiencies

In any land related matter a complete information on the vital parameters such as *Dag Nos.*, *Patta Nos.*, Circle, *Mouza*, Village & Boundary Details are very important from any legal point of view. Analysis of database revealed the following deficiencies.

- In 213 cases *Dag Nos.* were shown as NIL/Nil/NO/0/00/000/..0.
- In 416 cases *Patta Nos.* were shown as N/K/x/NIL/Nil/NO/0.
- In 80 cases Circle were shown as Blank/NULL.
- In 324 cases *Mouza* were shown as Blank/NULL.
- In 140 cases Village were shown as Blank/NULL/Nil.
- In 55,953 case Boundary Details were shown as Blank/NULL/Nil.

6.2.12.3 Analysis of ‘party’ table, which contains information on first/second party related to seller/purchaser, revealed the following deficiencies under Category 11 (Sale Deed):

In any land related matter a complete information on first/second party related to seller/purchaser is very important while registering Sale Deed. Analysis of database revealed the following deficiencies.

- In 2,537 cases Father’s Name were shown as NI;NIL/NO.
- In 87 cases Address were shown as NI;NIL/NO.
- In 3,996 cases District were shown as NI;NIL/NO.

6.2.12.4 Analysis of witness table, which contains information on various types of witnesses for land related sale/purchases, revealed the following deficiencies:

In any land related matter a complete information on witness related to seller/purchaser is very important while registering Sale Deed. Analysis of database revealed the following deficiencies:

- In 237 cases the Name & Address of the witness type “witness” were shown as NIL/NO/NA.
- Under SRO Kamrup Metro it was noticed that in 82,337 cases the witness type “Drafter” were shown as NIL/NO/NA.

6.2.12.5 Analysis of special marriage notice table (Kamrup-Metro/Kamrup-Sadar/ Tezpur/Udalguri/Barpeta), which contains information on issue of notice for performing New/Old marriages, revealed the following deficiencies:

- In 10 cases Bride’s Father Name was shown as ‘Blank’, ‘female’, ‘student’, ‘a’, ‘fff’, ‘yyy’, ‘test’ and in six cases Bride’s name was not available. Audit

scrutiny revealed that these were test data. Test data are usually entered in Test environment and not in production environment. Availability of Test data in production environment is highly irregular which alone indicated that production environment is being used for testing any change in the system.

- In 280 cases Bride's occupation was shown as '29', '31', 'N/A', 'Blank', 'a', '51', 'T'.
- Data analysis revealed that in five cases age were captured as zero. There is no provision for entry of Date of Birth, alongwith automatic calculation of age as on current date, with a validation process to ensure that further data entry would not be allowed if the age criteria for Bride (18 years) and Bridegroom (21 years) was not met. These are two fields for entering the ages of the bride and bridegroom manually.

6.2.13 Security Controls

There are two basic levels of controls in an IT Security Policy –*firstly*, Physical Access Controls which restrict individual physical access to IT Resources and *secondly*, Logical Access Controls which restrict access to specific systems to authorise individuals and the functions each individual can perform on the system. It was observed that, though the department had implemented the computerised system of registration, it is yet to draft and adopt an IT Policy.

Audit noticed the following deficiencies:

6.2.13.1 Secured authentication process through session expiry

The concept of Session Expiry in any application is very important to prevent unauthorised access and manipulation. In case of ongoing work, if a user leaves the system unattended, then, after a few seconds, the application should revert to login mode. Test check of 'e-Panjeeyan' application in the 10 SROs revealed that the concept of Session Expiry was absent and, if a user left the Personal Computer (PC) unattended, the application did not revert to initial login mode. Thus, the possibility of manipulation of data by unauthorised access cannot be ruled out.

6.2.13.2 Verification by Registering Officer

As per the 'e-Panjeeyan' user manual, the RO needs to authenticate himself by fingerprint verification, for verifying and authenticating any Deed after the initial entry by the data entry operator. Test check of sampled 10 SROs revealed that the fingerprint verification mode was not available in the application, nor had any biometric device been installed. Analysis of the database in 1,74,349 cases (all the sampled SROs) also revealed that usernames of the SRO who had verified the deeds were not captured. As a result, the identity of the person who had actually verified and authenticated the deeds remains in doubt. Analysis of the access log database also revealed that in 12,586 cases, editing of witness, first party, second party, entries related to land etc., were being performed by a user at the level of assistant/writer/admin, instead of the SRO. Moreover, logs were being captured one

year after the date of implementation of the 'e-Panjeeyan' application, which made the audit trail incomplete.

6.2.13.3 Physical Access Controls

On physical verification at the main Data Centre, audit noticed that there was no proper protection/security in the entrance gate of the server room. In such a scenario, anybody could access the room at any given point of time, leading to a risk of physical damage to the hardware placed in the server room of the Data Centre. In the sampled SROs, audit also noticed that the server rooms were not well protected from outsiders. Any outsiders could enter the server room. It was also seen that outsiders were entering the room frequently. Thus, adequate measures need to be taken to secure the hardware.

6.2.13.4 Weak Environmental Controls

Physical verification conducted by audit at Data Centre and sampled SROs revealed that outdated sets of fire extinguishers were installed for firefighting protection and also that no alarm system was installed. For a secure IT set up, well-planned environmental controls are necessary, to protect the valuable hardware placed in the Data Centre, in case of any fire from short circuit/lightning etc.

6.2.13.5 Vulnerability of the system to virus threats

An anti-virus policy is essential for protecting data from being corrupted by viruses and computers infected with viruses might crash, delete or steal vital data. Test check of computers related to 10 sampled SROs revealed that different types of antivirus softwares were installed without proper updation. In two SROs, the antivirus software used had expired two years back, while, in one SRO, there no antivirus software had been installed. The department had not introduced any antivirus policy (August 2016), as result of which the risk of data corruption is very high.

6.2.13.6 Password Policy

For secured login and authentication, passwords should be changed at regular intervals. Test check of 10 sampled SROs revealed that passwords had never been changed. As a result, if passwords were revealed intentionally or accidentally, then any user could login and manipulate data.

Reply of the Department

During the exit conference (October 2016), the Department had accepted all the observations. The Department in its reply (November 2016) stated that they will initiate steps to rectify the deficiencies found in sub-Registrar offices under the guidance of NIC for observations which were discussed in the exit meeting except for some cases. It has also been stated that Government has already initiated measures as regards to network structure and connectivity.

6.2.14 Conclusion


'e-Panjeeyan', which was rolled out by the Registration Department, with a view to ensure processing of legal documents in a speedy and simplified manner, had deficiencies with respect to authentication, land verification, data backup, updation of system design, input controls, security controls, archival and training. This resulted in ineffective management of the system and rendered the information generated not fully reliable and safe. Failure to monitor implementation of the important phase of interconnecting the registration offices with the circle offices resulted in non-achievement of the full objective of transparency and speedy public service. The computerisation programme, which had started a decade ago, is yet to be completed, indicating deficiencies in planning and implementation of the project.

6.2.15 Recommendations

Government may consider initiating necessary action to:

- Correct the system deficiencies pointed out by audit and also ensure correctness of data entry, by enforcing strict input controls and validation checks;
- Have inbuilt adequate security controls to prevent unauthorised access to the system;
- Put in place a system for ensuring timely uploading of data from all the registration offices to the data centre for safe backup;
- Prepare a time bound programme for implementation and execution of the remaining modules, to realise the full potential of the computerised system ; and
- Fix timeframe for training of staff of Registration Office to take up the works of Data entry from casual employees.

Guwahati
Dated : 03 April 2017


(RASHMI AGGARWAL)
Accountant General (Audit), Assam

Countersigned

New Delhi
Dated : 07 April 2017


(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

