सत्यमेव जयते

Report of the Comptroller and Auditor General of India

for the year ended 31 March 2020

IT Audit of STAR 2.0 Application in the Registration Department, Tamil Nadu

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

Government of Tamil Nadu
Report No. 4 of 2022

Report of the
Comptroller and Auditor General of India

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Preface

This Report for the year ended March 2020 has been prepared for submission to the Governor of Tamil Nadu under Article 151(2) of the Constitution of India.

The Report contains significant results of the IT Audit of STAR 2.0 Application in the Registration Department, Tamil Nadu.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2013-20.

The audit was conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

Overview

I General

The primary function of the Registration Department (Department) is to register documents. The project STAR 2.0 Application (online registration activities) was sanctioned in November 2012 at a cost of ₹ 117.34 crore and was awarded to M/s Tata Consultancy Services (2013) with a target to Go-Live by November 2014. However, the department announced 'Go-Live' of the STAR 2.0 project on 12 February 2018. Further, the project cost was enhanced (October 2019) to ₹ 215.32 crore due to deployment of additional data entry operators and help desk operators.

[Paragraph 1.1]

II Planning and Implementation of STAR 2.0 Application

The Department had not developed interface for verification of Identity Cards, which is the primary attribute to ensure that the document registered is not disputable, thereby exposing the department to fraudulent registration of documents through impersonation. Audit analysis revealed that the PAN, Aadhaar details & Driving licences in respect of 1,55,726 cases were found incorrect.

[Paragraph 2.2.1]

Incomplete Special Deputy Collector (Stamps) Segment and Public Works Department Segment of Document Registration Module led to incomplete data capturing of Value of the document and the Demand, Collection and Remittances of Stamp Duty/Registration Fee. Also, same payment receipts (referred by transaction ID) were used against Stamp Duty/Registration Fee charges of more than one document besides non fulfilment of objective of seamless flow of citizen's service.

[Paragraphs 2.2.2 and 2.2.3]

Inefficient system for matching patta details wherein, 18,378 'invalid survey number' responses received from the Revenue Department were linked to documents registered. Thus, the system allows completion of document registration despite mismatches in patta details leading to registration of disputable documents.

[Paragraph 2.2.5]

Out of 16,00,145 requests sent for transfer of ownership of property, in 1,24,304 cases, the requests were returned with 'Null' and 'Failed' status with responses such as Government lands, Land under Anadheenam, blocked for transaction *etc*., The department did not take any corrective action in respect of the above cases, wherein the risk of fraudulent registration of Government land is high.

[Paragraph 2.2.6]

Absence of classifications and deficiencies in data capturing in respect of various types of deeds/documents would result in short levy of duty, fees and adoption of manual procedure besides incomplete data capture.

[Paragraph 2.2.8]

While issuing Certified copy of a document, Audit noticed that the personal data/information relating to parties of a specific document, *viz*, fingerprints, facial photo, photo ID cards (Aadhaar, PAN, *etc*.) were also shared with any third party.

[Paragraph 2.3.1]

Audit noticed in one District Registrar office that 531 volumes were fully damaged, and 1,784 volumes were partially damaged. Further, 32 photo volumes were fully damaged, and 91 photo volumes were partially damaged. Non-availability of these documents for inspection/issuance of certified copies would hamper customer service delivery envisaged by the department.

[Paragraph 2.3.4]

During data analysis, audit noticed 192 support requests relating to EC generation were pending for more than 30 days. These requests were raised on issues such as missing document number, error in survey number, change in SR office jurisdiction, non-reflection of court attachment, *etc*.

[Paragraph 2.4]

III Application Development

A user has to compulsorily select the survey number of the land parcel that has to be registered and if not available, the user is allowed to enter any value for the survey number by choosing 'Others' option and continue with the registration process. This leads to registration of any parcel of land despite non-availability of survey numbers in the application. Audit undertook a comparative study of survey number of 10,811 documents in one village which revealed that 832 documents had invalid survey numbers and 308 records had survey numbers categorized as 'Government land' in that village.

[Paragraph 3.2(a)]

Audit noticed that there were 16,777 documents without identity proofs of executants/claimants, 38,878 documents without contact number and 59,423 documents without email ID.

[Paragraph 3.3.1]

Audit noticed capturing of poor quality of thumb impressions and facial images which do not commensurate with the standards prescribed.

[Paragraphs 3.3.3 & 3.3.4]

Audit noticed that the application allowed initiation of multiple transactions from a single document by linking any of the previous documents of a property, though the previous documents are to be archived and used only for reference and verification of lineage of transaction/document.

[Paragraph 3.4.2]

Audit noticed that security testing in respect of nine modules was last conducted during 2018 but no security testing was conducted thereafter. Further, release notes listing 371 enhancements / error fixations had been furnished by the SI during the period from January 2019 to July 2019 without security testing.

[Paragraph 3.5.1(c)]

Audit analysis of Account 'A' table of registration database revealed reuse of challans in 864 cases. Further, the application allows modification of status of the receipts as 'inactive' even after return of the document, thereby bringing them available for re-use or for claiming refund.

[Paragraph 3.7.1]

Audit observed that the application did not have a reconciliation functionality. As per the office of the Accountant General (A&E), Tamil Nadu that there is a credit difference of ₹ 1,175 crore (as on 31 January 2020) between the State Books and Central Accounts Section of RBI, Nagpur. Further the department did not reconcile the online receipt figures with that of AG(A&E), Tamil Nadu from April 2019.

[Paragraph 3.7.4]

IV Resource Management and Controls

Audit verification of the status of data migration revealed that 99.98 *per cent* of records out of six crore records relating to Index II register of STAR was successfully migrated by the department and 37 *per cent* of records pertaining to pre-computerisation period were yet to be uploaded and integrated with the new application. Further Account details, *viz*, Accounts 'A' to 'H' prior to February 2018 were not migrated into STAR 2.0.

[Paragraph 4.1]

Audit noticed that 11 out of 58 MIS reports are yet to be developed and the reporting module enabled generation of MIS only after office hours. Further, the MIS report on surcharge can be downloaded only for the selected month and not on quarterly basis.

[Paragraph 4.4]

Audit noticed that the SR screen could be accessed by various methods, *viz*, recovering previous SR login history, use of function keys, *etc*. and concurrent SR login in multiple systems were also noticed.

[Paragraph 4.5]

Chapter I - Introduction

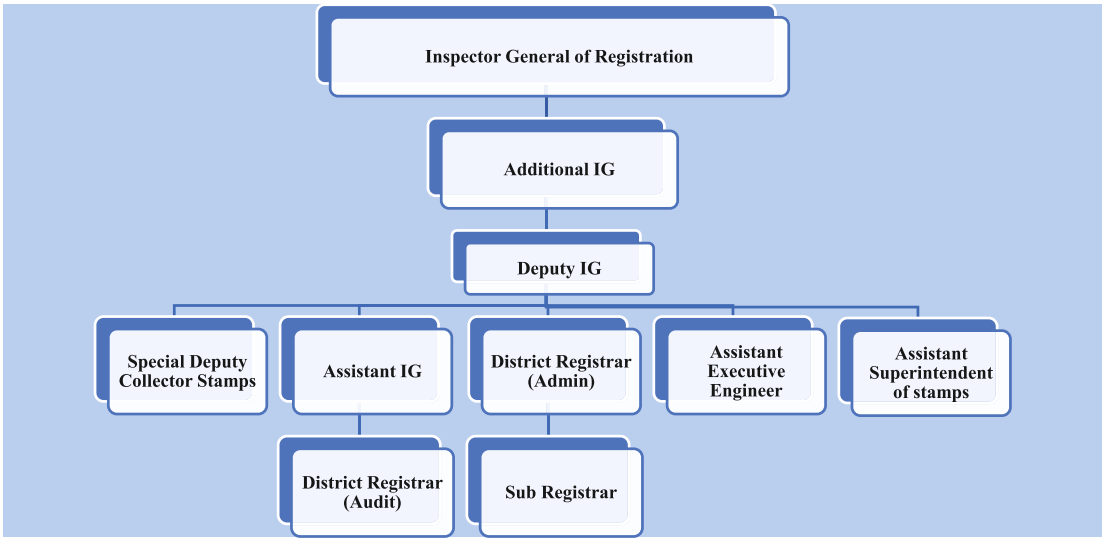
1.1 Introduction

The computerisation of the activities of the Registration Department started during the year 2000. An application, named 'STAR' (Simple and Transparent Administration of Registration) was designed and developed by the department with the assistance of National Informatics Centre (NIC). The STAR covered registration related activities through REGiNET[1] network (since 2003) wherein the registrants had to visit the respective Sub-Registrar Office (SRO) to initiate and avail the services. Payments of Stamp Duty (SD) and Registration Fees (RF) for registration and other services were accepted in both Physical (Demand Drafts) and online modes and accounted for in the respective field offices. In this application certain processes *viz*, preparation of Books, Indexes, generation of Encumbrance Certificates (EC) *etc*., were computerised.

The project STAR 2.0 was sanctioned[2] at a cost of ₹ 117.34 crore (November 2012) and was awarded to M/s Tata Consultancy Services (2013) with a target to Go-Live by November 2014 at the contract value of ₹ 176.44 crore which was subsequently approved by Government in 2015[3]. However, the department announced 'Go-Live' of the STAR 2.0 project on 12 February 2018. Further, the project cost was enhanced[4] (October 2019) to ₹ 215.32 crore due to deployment of additional data entry operators and help desk operators.

1.2 Organisational setup

The Inspector General of Registration (IGR) is the head of the department and functions under the control of the Principal Secretary, Commercial Taxes and Registration Department at the Government level. The hierarchical structure is as follows:



1 Dedicated Local Area Network of the Registration Department.
2 GO Ms.143 dated 20 November 2012
3 GO Ms. No. 20 dated 5 February 2015
4 GO.Ms. 174 dated 31 October 2019

1.3 Audit Objectives

The objective of the audit is to ascertain whether:

- Planning and implementation of the application was effective to meet the objectives of the computerisation of the Department and application and controls are adequate to ensure confidentiality, integrity and availability of the data.
- The measures planned by the department to improve citizen service delivery were effectively implemented and appropriate mechanism existed to ensure legality, reliability and effective usage of third-party data.
- Internal monitoring and control mechanism are functioning effectively.

1.4 Audit criteria

Audit criteria for this Performance Audit were sourced from the following:

- Information Technology Act, 2000 and Information Technology policy of Tamil Nadu, 2010.
- Indian Stamps (IS) Act, 1899 and the rules made thereunder and Indian Registration Act, 1908 and the rules made thereunder.
- Income Tax Act, 1961 and Rules made thereunder.
- RFP (Request for Proposal) document of STAR 2.0 Application.
- SLA (Service Level Agreement) of STAR 2.0 Application.
- IGR circulars in connection with web based online registration.

1.5 Scope and methodology

The announcement for the development of a new application for the Registration department was made in August 2011 and was commenced in 2013. Therefore, in respect of planning and implementation, records pertaining to the period from April 2013 to March 2020 were taken up for audit scrutiny.

Various modules of the project became operational over a period from 12 February 2018 to 10 December 2018. Therefore, the processes of registration of documents and other online service deliveries were covered from their respective dates of implementation. The registration data dump for the period from February 2018 to February 2020 was provided by the department (March 2020). Further the database provided by the Transport Department was also analysed. After analysis of data dump, field visits were taken up from January to June 2021 in the offices of the IGR, District Registrar (DR) (South and Central) and SRO, Pallavaram. The Directorate of Survey and Settlement under Department of Revenue was also visited for scrutiny of land records.

An Entry conference was held with the Secretary to Government, Commercial Taxes and Registration Department on 6 August 2019 in which audit objectives, scope and methodology was explained.

After completion of the audit, the Exit conference was held on 16 December 2021 in which the Deputy Secretary to the Government of Tamil Nadu (GoTN)/Registration Department and IGR have participated. The Government also gave its reply (21 December 2021) for the Audit observations. The views expressed by the Government in the Exit conference and the Government's further reply (January 2022) have been considered and incorporated in the report wherever found necessary.

1.6 Acknowledgement

Audit acknowledges the co-operation extended by the IGR, Additional IGR, Deputy IGR, District Registrars (DR) and Sub Registrars (SR) and other officials of the Registration Department in the smooth conduct of the audit.

Chapter - II
Planning and Implementation of STAR 2.0 Application

2.1 Planning

The STAR 2.0, was envisaged as a centralised system with web-based architecture to provide:

i. end-to-end integration of registration processes.
ii. biometric based document registration.
iii. e-payment of duties, fees and charges.
iv. workflow based operations with comprehensive audit trail.
v. online verification of revenue records.
vi. online issue of Certified Copies with digital signature.
vii. uniform upgradation of software throughout the State.

However, Audit scrutiny revealed that the Functional Requirements under new web-based software as envisaged were not implemented as detailed below:

- As per Agreement, the System Integrator (SI) had agreed to develop 18 modules and five sub-modules. Till date, development of 15 modules and two sub-modules were fully completed. However, despite a lapse of three years after the date of completion, three modules were partially completed and three sub-modules were yet to be developed[1] as detailed in **Annexure 1.**

The Government replied in the Exit conference that the modules pertaining to Audit, Appeal, Vendor, and Inventory Management have since been completed and the modules relating to Human Resource and Guidelines revision are under progress.

- Interface facilities with Income Tax Department and Unique Identification Authority of India (UIDAI) were envisaged in STAR 2.0 application to ensure the correct identity of persons who are availing the services of the department. However, it was noticed that the same was not implemented resulting in use of incorrect Permanent Account Number (PAN)/Aadhaar identity details for registration and consequently the department being exposed to fraudulent transactions as discussed in detail in **Paragraph 2.2.1.**
- As an integrated system, it was important to integrate the various segments involved in the registration process *viz*., Correct valuation of land and buildings and the additional payment made thereon should be mapped with the original entries. However, valuations made by the Special Deputy Collector (SDC) (Stamps) and Assistant Executive Engineers/PWD were not mapped with the original entries in the system resulting in the correct valuation (generated subsequently) not being reflected in the ECs as detailed in **Paragraph 2.2.2 and 2.2.3.**

[1] Department's reply in November 2019

- The STAR 2.0 application has provision for matching of land database records before registration to avoid any registration based on fraudulent documents. However, it was observed that the application allowed registration of documents despite mismatches responses of survey numbers, *etc* received from the database of Revenue Department as detailed in **Paragraph 2.2.5 and 3.2 (a) & (b)**.

- The Stock Holding Corporation of India Limited (SHCIL) requested for Application Programming Interface (API) gateway for updation of its records on usage of e-stamps, but it was not yet developed as detailed in **Paragraph 3.4.4**.
- Only 47 out of 58 MIS reports envisaged were developed as detailed in **Paragraph 4.4**.

Thus, due to lack of planning, the objective of end-to-end integration of registration process, effective monitoring and provision of seamless and transparent services to the citizens was not fully achieved.

2.2 Document Registration Module

The Document Registration Module (DRM) covers the processes from receipt of registration application request from a citizen and return of document to the same citizen after registration. During this process, the module interacts with other modules of this application like Online processing module, Pending documents module, Field Inspection module and Accounts and Challan module.

The time taken for completion of the registration process is one day and the Government stated that 70 *per cent* of the documents are returned to the registrants on the same day of registration.

Analysis of data relating to the Sub-Registrar office, Pallavaram revealed that out of 22,176 documents registered during the period from 12 February 2018 to 6 February 2020, the registration process was completed in 17,737 cases (80 *per cent*) within one day.

The deficiencies noticed in the operation of the Document Registration Module are detailed below:

2.2.1 Non-development of Interface for verification of Identity Cards

According to Section 34 of Indian Registration Act, 1908, the Registering Authority shall, before registration of a document, satisfy himself about the identity of persons appearing before him. PAN, Aadhaar, Driving license, Electoral Photo Identity Card (Voter IDs) are some of the identity proofs accepted in the registration process.

The Special Investigation Team (SIT) on Black Money[2] has emphasised the need for establishment of central KYC Registry and need for interconnection between different databases for proofs of identities *viz.,* PAN, Aadhaar, Driving licence, Passport, etc., to assist identifying multiple transaction by one person with different identities.

Section 139A(5) Clause (c) of Income Tax Act, 1961 (as amended in 1995) read with Rule 114B Income Tax Rules (as amended with effect from 1 January 2016) stipulates

[2] Constituted from 27 May 2014.

that every person should quote PAN in all documents pertaining to sale or purchase of any immovable property exceeding ₹ 10 lakh with effect from 1 January 2016 or valued by stamp valuation authority referred to in Section 50C of the Act at an amount exceeding ₹ 10 lakh.

As per Functional Requirement (FR) 042 of STAR 2.0 Application, the system should be capable of searching external databases and verify identities, such as PAN, Voter ID, Driving license, Ration Card, Passport, *etc*. As per clause 6(xi) of Request for Proposal (RFP) (volume I), the system has to interface with external systems/agencies to allow exchange of data and communication. An indicative list of 15[3] departments/agencies has been provided in the RFP. Income Tax Department and Unique Identification Authority of India are two primary agencies listed.

Identity of users and parties to instruments executed is the primary attribute to ensure that the document registered is not disputable. However, audit found that acceptance of wrong PAN/Aadhaar number and absence of facility to verify identities from issuing authorities has compromised data integrity of the STAR 2.0 Application as detailed below:

In STAR 2.0 Application interface in respect of only two departments, *viz*, Income Tax Department and Revenue department had been created and also found that a total of 70,24,185 number of identity details (PAN/Aadhaar/Driving Licence) pertaining to documents registered (during the period from February 2018 to February 2020) were uploaded in the database.

Audit verification during March 2021 revealed that the STAR 2.0 Application did not carry out PAN verification with the Income Tax department. Audit had conducted an independent data analysis of the identity details with two primary aspects in the structure of PAN and Aadhaar numbers which are as below:

- ✓ The fourth character of PAN represents the status of the PAN holder and would be from the group of (P,C,H,A,B,G,J,L,F,T) and none other.
- ✓ 12th digit of the Aadhaar number is a checksum associated with Verhoeff Algorithm[4]. Validity of an Aadhaar number can be instantly verified by calculating the last digit related to the 11 digits entered.

Apart from the above two tests, Audit also cross verified the Driving license details with the database (SARATHI) obtained from Transport department.

Data analysis revealed that the PAN/Aadhaar details/Driving licences in respect of 1,55,726 cases were found incorrect as detailed below:

i. 2,307 out of 17,58,725 PAN numbers were not valid.
ii. 61,291 out of 3,16,984 Driving licenses were not valid.
iii. 92,128 out of 49,48,476 Aadhaar number were not valid.

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[3] i) Common Service Centers (CSC) and other citizen service delivery projects such as e-District, ii) Corporation and Municipality Database, iii) Courts, iv) Election Commission of India, v) Food and Civil Supplies Department, vi) Income Tax, vii) MEA database – passport, viii) MSDG – Mobile Service Delivery Gateway, ix) RBI – for verification of Bank details, x) Revenue Department – patta, xi) Road Transport Corporation, xii) State Portal and State Service Delivery Gateway (SSDG), xiii) Survey and Settlement Department, xiv) Tamil Nadu Electricity Board and xv) Unique Identification Authority of India

[4] An algorithm used for calculating a single decimal digit as checksum. Algorithm is a set of rules / formulas. In Aadhaar, Verhoeff algorithm is used to calculate the 12th digit.

Audit noted that the National Securities Depository Ltd (NSDL) responses in respect of 16 lakh executants/claimants, received during the said period was available in the database. Test check of 6,131 number of NSDL's PAN responses revealed that even though there were instances of mismatches in 394 records relating to executant/claimants name, yet the process of registration was completed. Moreover, the provision to validate PAN numbers with NSDL which was available in the application (March 2020) was subsequently disabled.

The Government replied that at present Aadhaar authentication is enabled in 209 Sub Registrar offices across the State and Aadhaar is verified properly with UIDAI and it will be extended to rest of the State. The audit point is taken well and to eliminate impersonation Aadhaar verification with UIDAI will be enabled in all offices in future. In respect of PAN, Government replied that basic format validation for PAN have been enabled. As a fourth character, only English alphabets are allowed. If it has to allow only certain alphabets, it will be added in future.

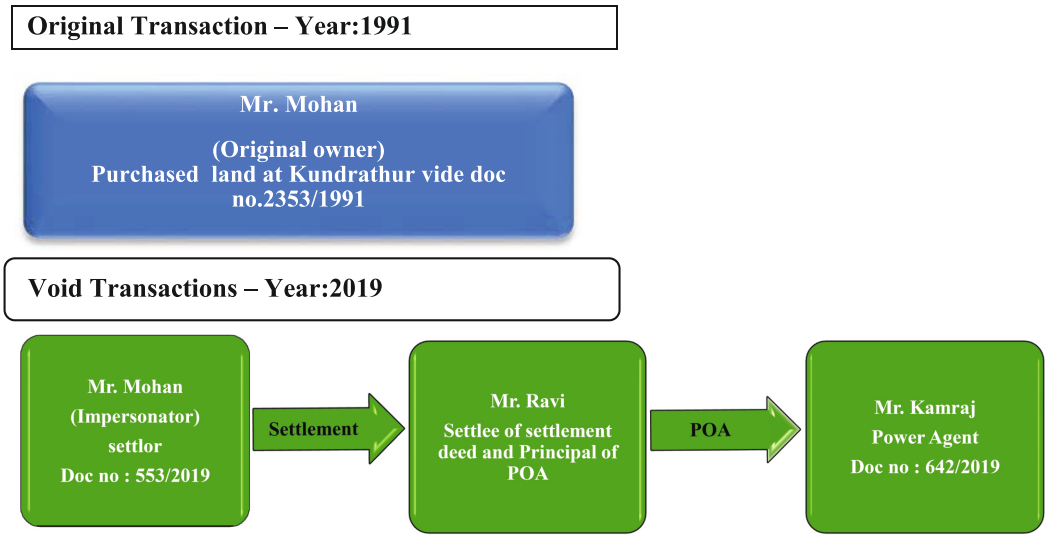
Audit selected SRO, Pallavaram for detailed analysis of PAN furnished (executants/claimants) which revealed mismatch in the category of the holder in 65 cases (**Annexure 2)** out of 65,083 numbers. The 4th character did not match with the category of executant / claimant. PAN numbers of individuals were furnished in case of registrations involving companies, firms, *etc* and vice versa.

Due to these incorrect PAN identity details, Government will not be in a position to identify the illegitimate transactions. Further, Registration Department also failed to send the complete Statement of Financial Transactions in prescribed format to IT Department under Section 285BA of IT Act, 1961 readwith Rule 114 E of IT Rule, 1962 (more detailed in Para 4.6 of the report).

Thus, verification of PAN will help to create an Audit trail of all high-value transactions by one particular individual and help the tax department to determine any illegitimate transaction. This will also help the Government to widen its tax base and curb the circulation of black money.

Failure of the Department to ensure correctness and completeness of personal identity has led to cases of impersonation/frauds as detailed below:

Illustration 1:



Shri Mohan was owner of a parcel of land described by Survey No.112/1E, with an area of 2,079 sq.ft. at Madhanandhapuram, Kundrathur. However, an individual assuming the identity of Shri Mohan, effected transfer of ownership of the above property to Shri Ravi in 2019, by registering a Deed of Settlement. Shri Ravi further extended the incorrect transaction chain by registering a deed of Power of Attorney in 2019 to Shri Kamraj. The above facts of impersonation and attempts to take over the property was noticed by the department only after receipt of complaint from the owner of the property.

Audit conducted validity checks of the Aadhaar numbers used in the fraudulent transactions and found that the Aadhaar number furnished by the impersonator during registration in 2019 was invalid. Further, the Aadhaar number furnished by Shri. Ravi was also found to be invalid. Had the department implemented interface facility to check Aadhaar identity with UIDAI as envisaged in STAR 2.0 application, this fraudulent transaction could have been detected by the department.

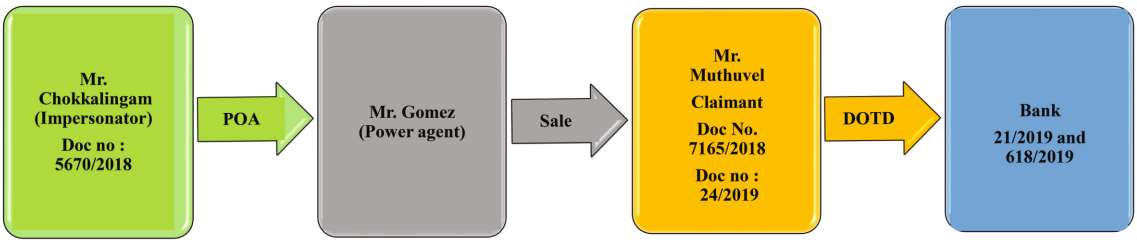
The above facts of impersonation and attempts to take over the property was noticed by the department only after receipt of complaint from the owner of the property.

Illustration 2:

Original Transaction – Year: 2012

Mr. Chokkalingam owned a property in Madipakkam, registered vide document number 5086/2012

Void Transactions – Years: 2018 & 2019



Shri N. Chokkalingam was owner of a parcel of land described by Survey No.73/3, Plot No.584, Area 4800 sq.ft. at Madipakkam. However, an individual assuming the identity of Shri Chokkalingam, effected transaction in the property by registering a Deed of Power of Attorney in 2018 (authorising Shri Gomez). The Voter ID furnished by Shri Chokkalingam was verified by audit in the National Voter Service portal and found to be invalid. Shri Gomez continued the incorrect transaction chain by registering a deed of Sale in 2019 in favour of Shri. Muthuvel. Shri. Muthuvel had borrowed ₹ 1.92 crore against the property by registering deed of Memorandum of Deposit of Title vide 21/2019 and 618/2019 from Indian Bank.

All the above incorrect transactions were rendered void by the DR, South vide proceedings No.1205/E2/2019 dated 15 July 2019, leaving the loan amount unpaid.

The above attempts of impersonation and registration of disputable documents could have been identified and prevented by the department by verifying Aadhaar numbers and other personal identities as envisaged in STAR 2.0 application.

2.2.2 Incomplete Special Deputy Collector (Stamps) segment

According to Section 47-A of Indian Stamps Act, 1899, if the registering authority is of the opinion that market value of the property transacted in the document has not been truly set forth in the instrument, he may refer the same to SDC(Stamps) for determination of market value and stamp duty.

The work at the office of the SDC(Stamps) involves receipt of documents for valuation, issue of notice, issue of order finalising value of the property, calculation of SD, Collection, Endorsement in the document, Return of the document to the Registering Authority. There are 11[5] SDC (Stamps) under Revenue department for valuation of properties referred to them. Tahsildars deputed under each SDC(Stamps) are responsible for field inspection and valuation of properties in their respective districts.

As per the document registration process under clause 1.12 of RFP, the SDC segment should have facility to finalise and report the determined value of the document referred and to collect deficit stamp duty. However, during verification, audit noticed the following deficiencies in STAR 2.0 application:

i. The module did not facilitate online payment of deficit stamp duty and the registrant was required to pay manually at the designated banks and submit paid challans to SDC (stamps) in person (physical form).

ii. After issue of valuation order, online challan for the deficit stamp duty was generated by the application. However, this online challan could not be used for offline payments at treasury branches of banks as it was not generated with appropriate temporary challan IDs. Therefore, the registrant had to make payments through TNTC[6] 9 forms provided by SDC(Stamps). In this process, the system generated online challans were left orphaned without appropriate closing entry.

iii. Revised value of the document and additional demand raised were not mapped with the original entry in Account-A[7].

iv. Segregation of duties as per jurisdiction of Tahsildars was not implemented. Therefore, data entry work pertaining to all districts were entered through SDC login only.

v. Without established workflow between Tahsildar and SDC, all work items were done through physical files and data entry in respect of the same were done subsequently.

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5 Chennai, Coimbatore, Cuddalore, Kanchipuram, Madurai, Salem, Thanjavur, Tiruchirappalli, Tirunelveli, Vellore, Virudhunagar,

6 Tamil Nadu Treasury Code

7 Account-A: Account of daily registrations, Stamp Duty/Registration Fee realised

The above discrepancies resulted in incomplete data capturing for reconciliation of Value of the property, Demand, Collection and Remittances. Audit observed that even manual method of reconciliation as per serial number 8 of E-payment module in RFP Volume 2 was not carried out from October 2019 to March 2021 (as of March 2021) which may lead to misclassification of revenue receipts under different heads. Further, the goal of seamless flow of citizen's service was defeated.

The Government has assured to implement the audit suggestion and stated that SRs are adding the revised value in 'A' account and in future, revised value of the document and additional demand raised will be automatically included in the Account 'A'. The Government further stated that it will be considered to add workflow between Tahsildar and SDC (Stamps).

2.2.3 Incomplete PWD segment

According to IGR circular No.40164/3 dated 26 June 2018, a sale deed for land and building for a value of more than ₹ 50 lakh should be referred to the Assistant Executive Engineer (AEE) of Public Works Department for ascertaining value of the building. 23,973 such documents were referred between February 2018 to February 2020.

As per clause 1.1, Item No.24 of RFP (Volume II), if the Registering Authority approves field verification values and if the same resulted in dues to be collected, then the system must send notices through email/short messaging service (SMS).

Audit noticed that the AEE, Chennai communicated to the SI, the following deficiencies in the software to the department (August 2019):

i. no provision to calculate the value of the special buildings,
ii. no provision to preview/edit/save options before forwarding,
iii. no specific provision to value the big industrial complexes to the department.

However, no action has been taken to create the provisions in the application. Further, audit check of the PWD Segment revealed that:

i. Queuing of the works to be verified was not arranged in the system (155 out of 422 documents in SR Pallavaram).
ii. Street/Area/district -wise grouping of items was not available for the AEE to attend all building inspections in a particular area during their inspection.
iii. The interface was not used for online preparation and submission of Inspection Reports. Inspection report in Form 1-C was prepared and sent to the Registering Authority in physical files.

The Government replied that preview option is provided and edit/save option will be given in future. The Street/Area/District wise grouping will also be given. Further a circular was issued to carry out the Building inspection and its valuation through this application.

Further, the department noticed fraudulent use of payment receipts during December 2020 wherein same payment receipts (referred by transaction ID) were used against two SD/RF charges and registration of two documents. Audit took up these cases for cause analysis and found the following weakness in the system:

- Due to manual preparation of Building Inspection Report, revised value was not reported in the digital form.

- Demand for deficit stamp duty for revised value of the property was not raised against the document in the system.

- Payment challans submitted by the registrant for payment of deficit SD and RF were mapped against the document with original charges. However, the revised value and the demand was not mapped in the system thereby creating a scenario where, even cancellation of additional payment did not flag the document as 'Not duly stamped' since it had only one value which is the original value of the document and did not include the additional or the revised value.

As per circular dated June 2018, the time limit fixed for field inspection of building by AEE is 10 days. However, analysis of data revealed that the period of delay in conducting of inspection was ranging from 31 days to 691 days as detailed below:

Table 1 – Delay in conduct of inspection

S. No.	Period of delay (in days)	No. of Documents
1	31-90	44,621
2	91-150	8,295
3	151-210	3,057
4	211-270	1,412
5	271-330	880
6	331-365	372
7	More than a year	1,960

Thus, the department did not adhere to the timeline for inspection in as much as 60,597 cases (**Link Annexure 1**). Out of these cases in respect of 1,960 cases the delay in conduct of inspection was more than one year.

2.2.4 Incorrect provision of Aadhaar consent window in back office interface

Aadhaar is a personal and confidential information. As per Rule 4 of the Tamil Nadu Registration (Identity verification for registration of documents) Rules, 2018, the registering authority should obtain explicit consent of the person in electronic or paper format for use in the consent based Aadhaar authentication.

However, audit noticed that the window meant for giving consent by the citizen has a provision for edition/access in the back office interface. This implied that consent furnished through the Junior Assistant (JA) login in the SRO may create disputable circumstances.

The Government replied that since it was a consent based Aadhaar authentication edit provision was provided. But the fact, however, remained that availability of edit option in the back office interface may create disputable circumstances.

2.2.5 Inefficient provision for matching patta details

As per Chapter 3 of RFP (Volume I), the application should have compatibility with the National Land Records Modernisation Program (NLRMP) of Revenue Department and fetch property/ownership details of the patta numbers being processed.

On a data analysis it was noticed that out of 53,63,061 patta verification (previous document) requests sent during February 2018 to February 2020, in 1,85,249 requests the response was 'Invalid survey number'. Despite the above invalid survey number responses, audit found that 18,378 requests **(Link Annexure 2**) were linked to documents registered.

During real time testing of back office interface, audit noticed that the SR interface for patta verification shows results of name comparison only. Other mismatch results, *viz*, invalid / non-existing survey numbers, *etc*., were not shown to SR for necessary action. In respect of name match results also, irrespective of the percentage match reported by the system, the toggle button under 'Match' option is selected as 'Yes' by default and the window did not have provision for the SR to record reasons for overriding the mismatch result.

Thus, the system allows completion of document registration despite mismatches in patta details resulting in the possibility of registering disputable documents.

The Government replied that the mismatch in survey number was on account of non-updation of revenue database in cases of Natham[8] lands, inherited properties, sub-divisions of a survey number. The software cannot restrict registration if a survey number is not found in revenue database (Tamil Nilam). The reply is not tenable as authority for creation, maintenance and updation of land records lies with the Revenue Department. Hence, details of the land parcel as maintained by Registration Department should match with that of Revenue Department. In case of mismatches, the application should capture justification of SR.

2.2.6 Deficiencies in services with regard to patta transfer

Analysis by audit revealed that in respect of 16,00,145 number of Form 6 requests sent to Revenue Department for transfer of ownership of property during the period February 2018 to February 2020, in 68,917 requests the response was 'Null' and in 55,387 requests the response was with 'Failed' status. Details of the failed requests is given below:

[8] Natham is defined in law lexicon as a land upon which houses can be built in a village.

Table 2 – Details of Failed Requests

Status description	No of documents
Schema Failure	28,124
Invalid Input format	10,772
Invalid District Code/ Taluk Code	9,671
Form 6 number already exists	4,927
Invalid Survey number	892
Land Pending for A-Register Correction	622
Land is under CLR	197
Land is under Anadheenam	76
Not available in the tables	54
Government Lands Involved	35
Blocked for transaction	17
Total	**55,387**

In this regard, audit observed that the incorrect capturing and transferring of property details resulted in failure of delivery of citizen's service despite collecting patta transfer fee. The department did not take any corrective action in respect of the above cases, especially with respect to the cases relating to 'Invalid survey number', 'Land under Anadheenam', 'Government land involved' {discussed in Para 3.2(a)} *etc*, wherein the risk of fraudulent registration of Government land is high.

The Government replied that all the cases pointed out by Audit has been sorted out and the failed cases have been resent to the Revenue Department. Further, database of Revenue and Registration Department in respect of survey numbers is being synchronised and at present there is no error occurred. The Government further replied that the Revenue Department is creating notations for Anadheenam and Natham lands and the registration of such land would be completely blocked once the notation is shared by the Revenue Department with the Registration Department.

2.2.7 Absence of process history to Sub Registrar

For data integrity and better monitoring a workflow Information Technology management should exhibit all proposals, changes made at every step of execution of a process to the subsequent higher levels of hierarchy. STAR 2.0, being a workflow management application should record and exhibit changes made at all levels.

During real time testing and walk through, audit noticed that any changes made on the original entries by the Junior Assistant of a SR office were not available in the SR screen. Therefore, application did not give efficient oversight facility to the SR as he would not be aware of the changes made by his subordinates.

The Government accepted that there is no provision in the software for SR to view the entries as such functionality would spoil the user friendliness in the screen. The Government's reply is not tenable as supervisory officers cannot check the changes made by JA/Assistant which weakens supervisory control mechanism.

2.2.8 Absence of classifications and deficiencies in data capturing

The levy of SD and RF is based on the classification of documents. The rates differ based on the nature of documents. Hence, the system should have provision to list out various type of deeds and the data on classification of the document to levy the appropriate SD and RF. However, audit noticed that:

- 'Cancellation of sale agreements where possession was given' was not identified as a distinct classification under Entry 1(o) of Table of Fees under Registration Act. Also, provision was not given to capture value of total consideration and to calculate appropriate RF, thus bringing in manual processing of the document.
- The application did not identify 'Certificate of Sale' as a classification distinct from conveyance as listed in Article 18(c) of the Indian Stamp Act. Thus, registrant would be forced to select the option as conveyance and to pay the stamp duty at seven *per cent* (*i.e.*) inclusive of surcharge at two *per cent* resulting in excess payment of stamp duty by the registrants.
- 'Mortgage deeds for securing debentures' was not classified as distinct from Simple mortgage as notified in GO Ms. No. 60 dated 16 March 2020.
- 'Release between family members who constitute the partnership' was not identified as distinct from 'Release among family members' as classified under Articles 55 A & 55 D (i) of Schedule I to Indian Stamp Act.
- The instrument, 'Power of Attorney (POA) - Given for a consideration' was not identified as a distinct instrument under Article 48. Treating it as POA-without consideration would result in short-levy of SD/RF.
- Components that constitute value of the document, *viz*, rent, period of lease, premium, security deposit, enhancements, *etc*. as stipulated under Article 35 of Indian Stamp Act, 1899 were not captured. Only consolidated lease value is entered to be verified physically by the SR.
- In case of new developments on the leased property, the application did not have provision to capture value of developments in respect of the instrument, 'Surrender of Lease Deed' and calculate RF accordingly under Entry 1(p) of Table of fees under Registration Act.
- Residential status of the claimant was not captured to validate transactions under para 4 of Foreign Exchange Management (Acquisition and Transfer of Immovable Property in India) Regulation, 2018,
- Invalid drop-down options for Identity type, *viz*, Driving license, Pensioners ID card, Freedom fighters card, *etc* was shown and accepted while entering details for a minor.
- In respect of the instrument of Settlement or Release among family members, the field for entering father's name was not made mandatory. The application allowed to select the relationship option as 'among family members' (defining instrument category) even for different parent's names without prompting any further details.

Thus, non-availability of provision of capturing the above important data may result in short levy of duty, fees, adoption of manual procedure and incomplete data capture.

The Government replied that if each classification is provided, it would be a cumbersome process for citizen to enter more data. Also, all the specific classifications pointed out by Audit will be introduced and the "Mortgage deeds for securing debentures" is not required as the volume of such transaction is very meagre. The Government's reply is not acceptable as every classification should be provided separately to the user for payment of right amount of fees and stamp duty, generation of MIS reports *etc*.

2.3 Issuance of Certified Copies Module

The Issuance of Certified Copies (CC) Module covers the back-office processes from receipt of application for issuance of CC from a citizen to return of printed copy of the document. During the process, the module interacts with the databases for search of document by number.

2.3.1 Incorrect disclosure of personally identifiable information

According to Rule 2(b) read with 2(i) and 3 of Information Technology (Reasonable security practices and procedures and sensitive personal data or information) Rules, 2011, data relating to fingerprints and facial pattern of a natural person forms part of sensitive personal data or information under Information Technology Act, 2000.

As per Rule 6 ibid, disclosure of personal data by a body corporate to any third party shall require prior permission from the provider of such information.

During walk through and real time testing, audit noticed that certified copies of scanned documents issued by the department contained personal data/information relating to parties of a specific document, *viz*, fingerprints, facial image, photo ID cards (Aadhaar, PAN, *etc*.). The above sensitive personal information is shared with any third party without requisite prior permission from the individual, as CC can be generated by any person and not necessarily by the individuals involved in the document registration.

The Government replied that the Registration Act, 1908, permits to provide for supply of scanned documents to the citizens as certified copies. The reply is not acceptable as sharing of personal data like fingerprints, facial image, identity proof details (Aadhaar Number) is prohibited under Information Technology Act, 2000. The Department need to ensure that while furnishing such certified copies, personal information like Aadhaar number, fingerprint, *etc* should be concealed.

2.3.2 Delayed issuance of certified copy

The department introduced the scheme of issuance of Quick Response (QR) coded digitally certified EC and CC. IGR vide circular No.42407/C1/96 dated 29 May 1997 and Standing order 1024, prescribed a time limit of five days excluding date of production of stamp papers for preparation of certified copies of documents and miscellaneous records. The digitalised certified copies relating to Book I could be obtained through online.

Analysis of data revealed belated issue of CC in 94,773 out of 15,97,344 applications received during the period from February 2018 to February 2020. The delay ranged from 30 to 697 days. Out of the above 94,773 cases, 92,692 CCs (**Link Annexure 3**) were returned to the citizen and 2,081 (February 2021) were still pending with department.

Delay in issuance of CC was primarily due to non-availability of digitalised copies of document. It was noted that 37 *per cent* of documents pertaining to pre-computerisation period were yet to be uploaded into the application (detailed further in Para 4.1). Thus, non-availability of documents impacts the timely issuance of CC to the Citizens.

The Government attributed the space constraint as a reason for non-uploading of documents relating to pre-computerisation period and in case of manual processing of CC, the date of issue was not entered in the database and hence the delay. The fact remains that due to non-uploading of documents of pre-computerisation period in database, such documents are being searched manually and the delay occurs, which defeats the objective of seamless delivery of citizen services.

2.3.3 Issuance of certified copies of will

According to Section 51 of the Registration Act, the following are the books that shall be maintained in the offices:

Book 1: Register of non-testamentary documents relating to immovable property

Book 2: Record of reasons for refusal to register

Book 3: Register of Wills and authorities to adopt and

Book 4: Miscellaneous Register.

According to Section 57(1) of the Registration Act, the Book Nos 1 and 2 and the indexes relating to Book No.1 shall be at all times open to inspection by any person applying to inspect and as per section 62, copies of entries in such books shall be given to all persons applying for. According to Section 57(2) of the Registration Act, copies of entries in book number 3 and the Index relating thereto shall be given only to the persons executing the documents, and after the death of the executants (but not before) to any person applying for such copies.

Audit noticed that the application allowed any citizen to apply for certified copy of wills. During the period (from February 2018 to February 2020) 21,174 certified copies of wills were issued by the department. Test check in SRO, Pallavaram revealed that out of 27 number of certified copies of will issued, in eight cases **(Annexure 3)** it was issued to persons other than the executants. Due to absence of space in the interface for recording the reasons for the same, the veracity of such issuance could not be ensured.

The application did not include provision to capture details of the applicant and also it did not have the space for entering the status of the executant. It was further noticed that the provision to apply for certified copies of documents under Book 3 was disabled in the department's portal subsequently. Thus, the above aspects defeated the goal of seamless flow of citizen's service.

Though the Government stated that there was no provision in the portal to apply for Book III and Book IV documents, data analysis by Audit revealed that the same were issued in as much as 21,174 cases for which the applications were received through online. The risk of document falling into wrong hands and exposing it to misuse could not be ruled out.

2.3.4 Non-availability of documents

During the scrutiny of records pertaining to issuance of CC at SRO, Pallavaram, audit noticed that application for CC for the period from 1960 to 1965 were rejected stating that the volumes were damaged.

Scrutiny of records in the office of the District Registrar (South) revealed that 531 volumes were fully damaged and 1,784 volumes were partially damaged. Further, 32 photo volumes were fully damaged and 91 photo volumes were partially damaged.

Non-availability of these documents for inspection/issuance of certified copies would hamper customer service delivery envisaged by the department.

The Government replied that a circular had been issued to recopy the records of the damaged volume and the scanning works are being undertaken to avoid further damages and the works are nearing completion.

2.4 Issuance of encumbrance certificate module

The Issuance of EC Module has two blocks-*viz*, (i) EC-Online block where the citizen searches and generates EC and (ii) EC block where search is carried out at the SRO and the citizen gets EC approved by the SRO.

The following discrepancies were noticed in generation and issuance of EC:

i. The service of online generation of EC is available for documents registered after 1975. For the period prior to 1975, the applicant had to visit the SR office and obtain the EC copy manually.

ii. In SR Pallavaram, out of 716 documents (pertaining to four survey numbers), in respect of 177 documents, the previous document number was not displayed despite availability of the same in the database.

iii. The fact of referral to SDC(Stamps) /AEE, PWD was not automatically fetched from process log. It was captured only through individual data entry at the SROs. In case of omission of data entry, the same would not be displayed in EC.

iv. Revised value of the property, arrived after referral to SDC (stamps)/ AEE(PWD), was not reflected in EC.

v. During data analysis, audit noticed 192 **(Annexure 4)** support requests[9] relating to EC generation were pending for more than 30 days. These requests were raised on issues such as missing document number, error in survey number, change in SR office jurisdiction, non-reflection of court attachment, *etc*.

[9] Support requests are help desk tickets for raising request with the SI

vi. Index of registration records were mapped to registering offices, resulting in field office wise generation of EC. In case of transfer of jurisdiction of a village to a different field office, EC generated by a user would show only the transactions registered in the selected field office and not all transactions relating to the property.

vii. Analysis of data revealed belated issue of EC in 7,73,486 (25.30 *per cent*) out of 30,57,157 applications received during the period from February 2018 to February 2020. The delay ranged from 31 to 723 days. Out of the above 7,73,486 cases, 8,345 **(Link Annexure 4)** were still pending with department.

viii. Audit observed from the records of the DR South, the Director of Snake Park Trust had made a complaint that the sale made to them by Smt. Nagarathinammal in the year 1980 though reflected in the EC generated in the year 2007 but was not reflected in the EC generated in the year 2018. However, the EC search by Audit is detailed below:

Document details				EC details			
Document number	Seller	Purchaser	Date of registration	Document number	Seller	Purchaser	Date of registration
R/Chennai South Joint II/Book1/1722/1980	Smt. Nagarathi nammal	Snake Park Trust	2 June 1980	Chennai South Joint II 1722/1980	Shanthi	Raja	2 June 1980

EC is used as primary document of evidence of free title and provides a true picture of transactions in an immovable property. Incorrect generation of EC adversely impacts the goal of improved citizen's service delivery experience.

The Government attributed the above lapses to clerical errors that pertained to the transactions prior to digitalisation period. The Government, in its reply, added that the initial issues were sorted out and the EC modules is working well. Further discrepancy in mapping of hamlet villages between Revenue and Registration Departments resulted for non-generation of single EC in respect of a survey number. Outsourced data entry error may lead to omission in EC and necessary correction based on analysis will be carried out. However, during the data analysis, Audit found that in addition to the errors committed prior to the digitalisation period, there were recurrence of deficiencies as pointed out in the above paragraph which requires immediate corrective action by the department.

Conclusion

In STAR 2.0 application, the interface with the ID issuing authorities is not developed/enabled for verification of identities, which may lead to non-identification of illegitimate transactions, if any. In respect of documents referred to SDC (Stamps) and AEE (PWD) for the determination of market value of property, there was no provision in the application for online submission of their reports. The revised value of property along with the additional demand of stamp duty were also not mapped with the original document entry in Account A. The system allows document registration despite mismatches in patta details resulting in the possibility of registering disputable documents.

Absence of classification in respect of certain documents viz., Cancellation of sale agreements where possession was given, Mortgage deeds for securing debentures, *etc*.

was noticed in the application which may lead to short collection of stamp duty. While issuance of certified copies, the application allowed inclusion of personal data *viz*., photo IDs, Aadhaar/PAN *etc*. also in contravention to the rules. Instances of full/partial damage of physical as well as photo volumes were noticed which would result in non-availability of these documents for inspection/issue of certified copies. The application provided for issuance of certified copy of will to persons other than executants in some cases without recording the reasons for the same.

Discrepancies were noticed in generation of Encumbrance certificates with respect to property / valuation details. Registration records are mapped to the registering offices in the application. This leads to a situation wherein, in case of transfer of jurisdiction/creation of registering offices, EC generated by a user would show only the transactions registered in the selected registering office rather than showing all the transactions pertaining to the property.

Recommendations

a. Verification of Identity Cards:

The department may integrate STAR 2.0 with all ID issuing Government departments / Agencies (PAN, Aadhaar, Driving Licence etc.,) for verification of identities of persons and properties in respect of service sought through the application so as to capture correct information which may be useful to detect illegitimate transactions, if any.

***b. SDC segment**:*

i. *Online payment facility may be developed by sending payment link / online challans to the registrant.*

ii. *The process of creation of demand at SDC(Stamps) may be matched with payment details.*

iii. *Increase in the value of document as per SDC valuation may be mapped with the document alongwith demand / payments.*

iv. *Segregation of duties may be enforced with record-based permission alongwith review/oversight management by Supervising Officer.*

c. PWD segment:

i. *Queue system of documents alongwith automatic grouping of work items (based on area / street) may be enforced.*

ii. *Online payment of SD/RF, in respect of the revised value may be ensured by sending payment link / online challan.*

iii. *Increase in the value of document based on field inspection may be mapped with the document alongwith demand / payment.*

d. Patta matching and patta transfer process

i. Patta mismatch report may be allowed for processing only after recording of reasons by the registering authority.

ii. Correctness and completeness of property details furnished to Revenue department may be ensured. In case of error response from NLRMP, the citizen service requests for patta transfer may be completed by either rectifying the error responses or informing the deficiencies to the claimant.

e. Classification and valuation of instruments

i. Dataset on classification of instruments may be updated to include all instruments specified under the Indian Stamp Act, 1899, and the Registration Act, 1908, as amended.

ii. Provision may be included to capture all the personal, property and document details under necessary input controls.

f. Issuance of Certified Copies

i. Inclusion of personally identifiable information, viz, photo, thumb impression, ID proofs, PAN/Aadhaar numbers, etc in the generation of Certified Copies may be restricted. Display of personally identifiable information to other users should be restricted.

ii. Necessary steps may be taken to digitalise all the documents registered with the department. Recovery and digitalisation of damaged copies with the help of appropriate technologies may be implemented.

g. Issuance of Encumbrance Certificates

i. Steps may be taken to digitalise index records of all the documents registered with the department.

ii. Correctness and completeness of index table in terms of property identities, viz, survey number, may be ensured for generation of correct and complete EC.

iii. Engagements of the property with court or revenue recovery authorities may be recorded as a mutation in the Index table to restrict further transaction.

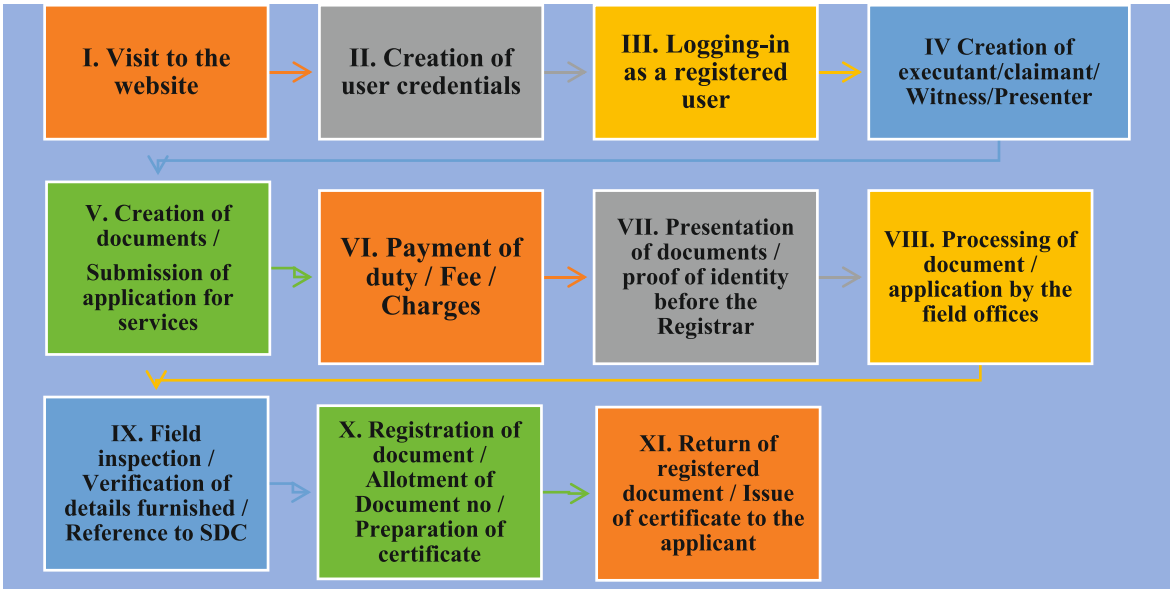
iv. Display of all necessary details, viz, previous document, referral to SDC/AEE, revised document value, etc in the EC may be ensured.

v. EC based on document number, may include the complete transaction lineage as on date.

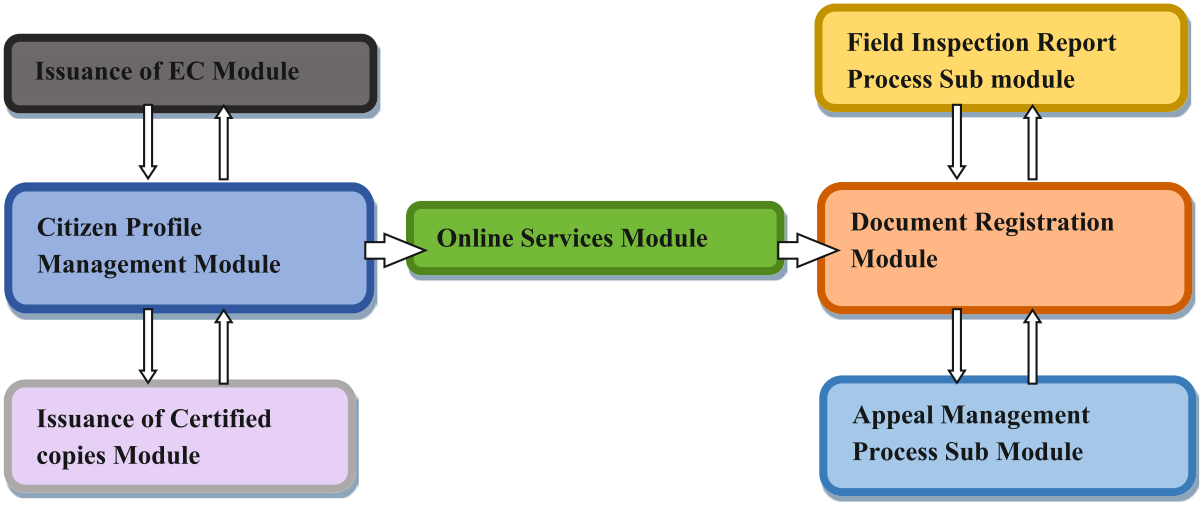
Chapter - III
Application Development

Primary steps involved in the process of online registration of documents is the creation of user credentials with the scope of submission of application and other documents for services alongwith the payments of fees so that the Registrar can approve the user. The detailed steps are depicted in the flow chart as shown below:

FIGURE – I – PROCESS OF ONLINE REGISTRATION



The above processes go through all or some of the following integrated modules of the application:



The observations noticed by Audit in the development of the application is discussed in the subsequent paras.

3.1 Lack of data integrity

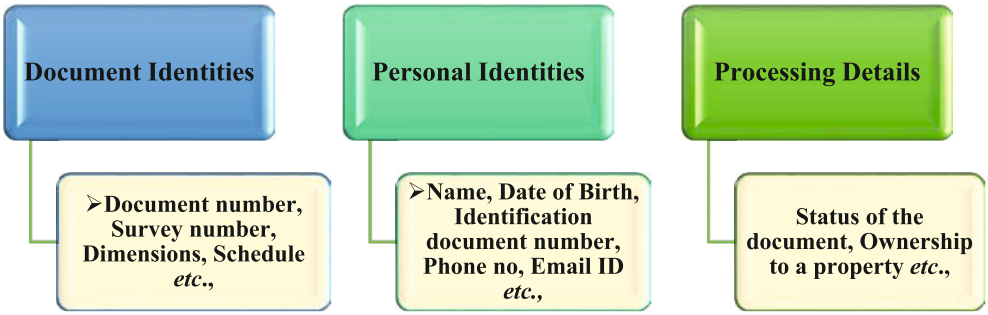
Data integrity refers to the completeness, accuracy and reliability of data obtained, processed and preserved in a database. Any database management system should ensure data integrity through various validations / restrictions, *viz*, authentication, input controls, process controls, non-repudiation, *etc*.

Due to the cost of acquisition and its impact on socio-economic growth of a household, ownership of an immovable property plays a very important role in the livelihood of an individual. It is often used as collateral for gaining capital/liquidity for major agricultural / household expenditures.

In India, ownership to a property is primarily established through registered documents of sale deed and other documents of transfer of rights. In view of this, maintaining correct and reliable details of a citizen's ownership to a property and preventing registrations of incorrect/disputable documents is the primary responsibility of the department.

Processing of documents for registration consists of the following three major components, correctness of which would ensure integrity of the registration database:

Figure 2 – Components of Processing of documents for Registration



Audit took up testing of user and back office interface and conducted data analysis to assess the integrity of the registration data. The observation made on the three major components are discussed in the subsequent paragraphs.

3.2 Document identities

As per Section 54 of Registration Act, 1908, every office wherein the books of registration are kept, shall prepare current index of contents of the books, immediately after the registering authority filled the memorandum of documents.

According to Rule 119 Tamil Nadu Registration Rules, 1967, read with Appendix VI, every registering office shall prepare indexes containing particulars such as Names of the parties, location of property, Nature of property, Transaction value, Date of Execution / presentation / registration, *etc*.

Depending upon the type of document, four types of Indexes are prepared in the Registration Department. Indexes I & II are prepared for instruments relating to

transfer of immovable properties. Index III is prepared for instruments relating to Will and Index IV is for Miscellaneous instruments.

In STAR 2.0 application, though initial inputs are received from the registrants, ensuring its correctness lies with the department.

a) Registration of land categorised as Government land

Land records are being created and maintained by the Directorate of Survey and Settlement under the Revenue department. Land record information comprises of primary components like District, City/Town/Village, Ward, Block, Survey number, Sub-division number, Resurvey number, Town Survey number, Patta, *etc*. Each attribute represents a distinct, but interrelated identity of the property and cannot be interchanged. Combination of ward/block number and survey number (or any equivalent identity) is unique for a land parcel.

In the A-Register, maintained by the Revenue Department two types of survey numbers are given:

- Government – Survey numbers of all Government Lands
- Ryotwari – Survey numbers of all other lands

While entering document details for registration, a user has to select the survey number from drop down menu. Survey numbers classified as 'Ryotwari' in the A-Register of Revenue Department alone would be loaded and those classified as 'Government' would not be loaded for selection.

Audit scrutiny revealed the following system deficiencies while performing a document registration:

i. The user interface did not capture land details under distinct attributes, *viz*, Survey number, Resurvey number, Town Survey number, *etc*.

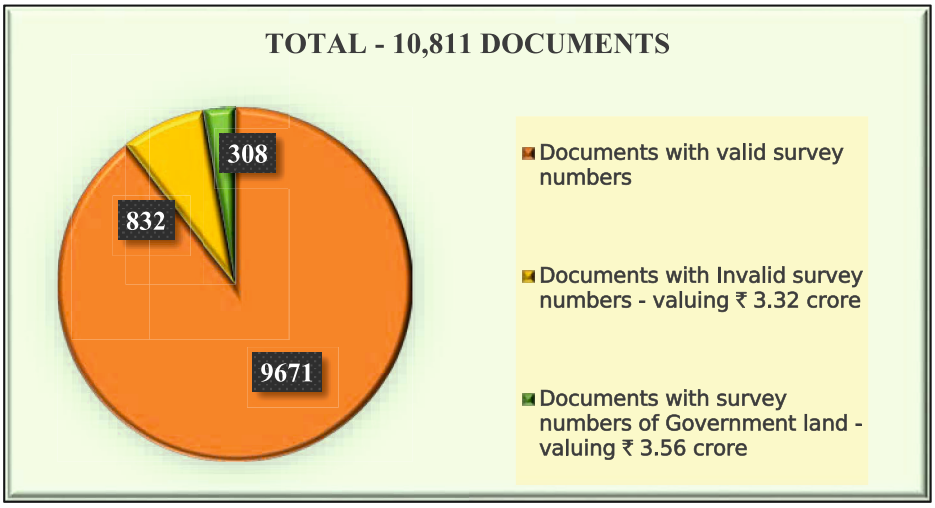
ii. A user has to compulsorily select, from the dropdown menu, the survey number of the land parcel that has to be registered. However, in the case of non-availability of a specific number under the 'Survey number' drop down menu, the user is allowed to enter any value for the survey number by choosing 'Others' option and continue with the registration process.

iii. The above invalid values entered by the user are incorrectly stored under the attribute 'Survey number'.

This leads to a situation wherein a user can register any parcel of land despite non-availability of survey numbers in the application. Audit undertook a comparative study of survey numbers of 10,811 documents[1] by obtaining survey number database of the village and verified them with that of the document registrations. The findings are detailed in Chart I given below:

[1] Registered in Katchur Village in Thiruvallur district during the period from February 2018 to February 2020

Chart -1 – Details of registrations with invalid/incorrect survey numbers in a village



The breakup of documents with survey numbers of Government land is detailed below:

Table 3 – Break-up details of survey numbers of Government land

Remarks in A-Register	Category	Number of Records
Anadheenam	Puncey (Dry land)	2
Grama Natham	Porampoke	274
Medu	Tax Assessed	16
	Porampoke	16
Total		**308**

Though Government lands can be given to citizens through means such as land for landless *etc*., and subsequent transactions in those land are allowed, proper verification needs to be done before processing any land wherein the survey number is not displayed in the application. Provision of 'Others' option in the application for registering land with any survey number allows registration of Government land and other disputable lands.

The department may verify the 832 registrations with invalid survey numbers and 308 records **(Link Annexure 5)** with survey numbers categorised as Government Lands in Katchur village in Tiruvallur District and ensure genuineness of the registrations. Department should also check similar cases in other villages also.

Processing of registration other than those categorised as 'Ryotwari' through 'Others' option in the application has affected integrity of the database as well. Requirement of verification with Revenue authorities and Survey authorities in cases of lands other than 'Ryotwari' was not envisaged in the application.

The Government replied that the above data analysis result might be due to registration of Natham lands categorised under Government land which is not yet digitalised. Audit reiterated that in respect of land parcels other than 'Ryotwari', application should include workflow to capture further details on Natham land like Government orders and decision/justification of SR to proceed with the registration. It is further reiterated that registration of Natham land to private individuals was test checked in only one village. Therefore, the department may carry out the above analysis for all the villages in the State for necessary corrective action and to safeguard the Government Lands and put in place necessary verification mechanism for registration of such lands.

b) Registration of land categorised as temple land

As per section 22-A(1)(ii) of the Registration Act, 1908, the registering officer shall refuse to register instruments belonging to, or given or endowed for the purpose of, any religious institution to which the Tamil Nadu Hindu Religious and Charitable Endowments (TN HR & CE) Act, 1959 is applicable, unless a sanction in this regard is issued by the competent authority as provided under the relevant Act.

During scrutiny of files/database provided by the Department, audit noticed that the department did not have any centralised mechanism to update these details, *viz*, endowments to institutions / trust, leaving the above properties open for further transaction.

Failure to ensure correctness and completeness of document identity details has made the process prone to fraudulent transactions. One such illustration whereby temple land was conveyed as private property is given below.

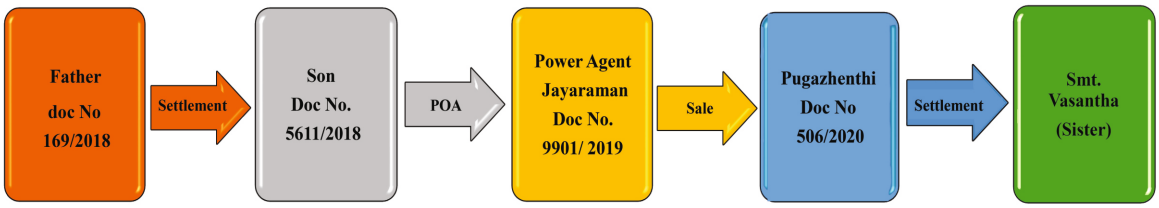
Illustration:

A deed of settlement, transferring the title to a land parcel described by Survey No.183/1, Area 11,298 sq.ft at Zamin Pallavaram by Shri Sivakumar to his son Shri Hari, was registered in January 2018 vide Doc.No.SRO Pallavaram /169/2018. The recitals of the document specify that the property was donated to his great grandfather as inam land for being trustee of Anjaneyar temple and claimed title to the property through unregistered Will. The document was registered at SRO, Pallavaram without referring the case to TN HR&CE department and obtaining sanction from appropriate authority as required under Section 22-A(1)(ii) of the Registration Act. Subsequently the following transactions continued by other registered documents as detailed below:

Original Transaction

Land owned by Trustee of Anjaneyar Temple, Pallavaram – 11,298

- Sanction from the Commissioner /HR&CE Department was not obtained.
- Special Tahsildar had stated that the Anjaneyar Temple was not listed in the HR&CE Website.
- On verification, Audit found that Anjaneyar Temple was listed in serial number 586 in HR & CE website.



The Government replied that a separate notation for temple land is being created in the Revenue Department which will be shared with the Registration department and post sharing of the notations, such transactions of temple lands will be completely blocked.

3.3 Personal identities

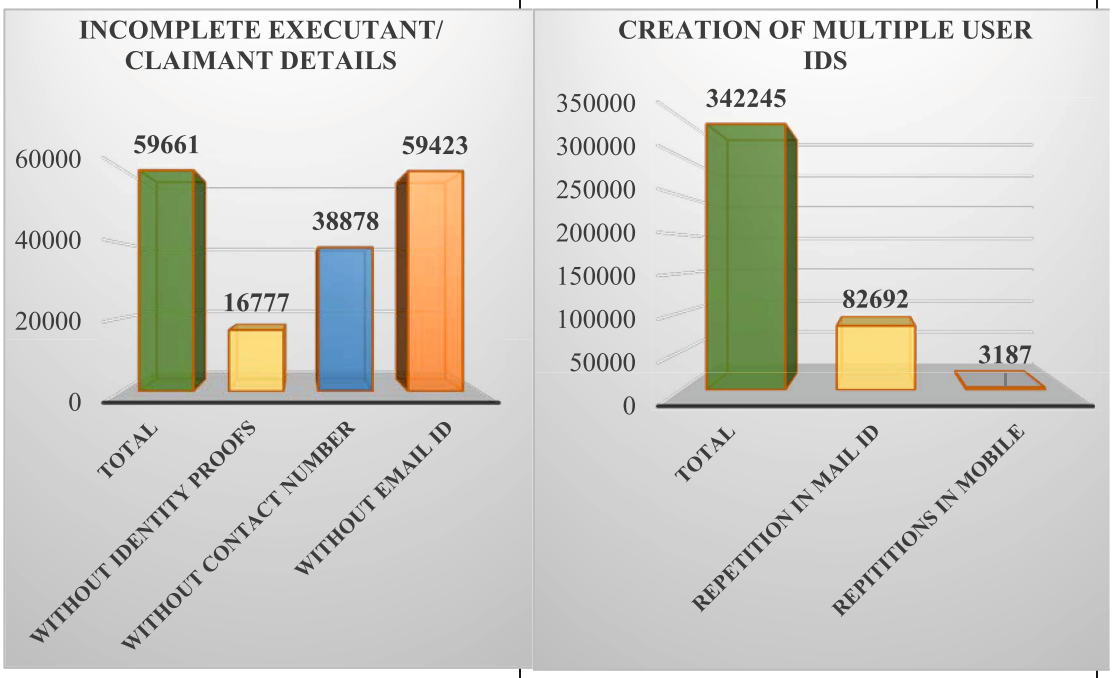
3.3.1 Incomplete citizen credentials

Name, Age, Gender, Address, Contact number, Email ID, Identity proof details are some of the credentials against which a user ID is generated. Similar credentials are captured in respect of Executant, Claimant, Presenter and Witnesses while creating/ drafting a document for registration as explained in Figure - 1.

However, these important fields were made mandatory only while creating User ID. While creating Executant / Claimant / Presenter / Witnesses, the fields for entering Contact number, Email ID, Identity proof details were not made mandatory. This resulted in creation of incomplete / incorrect personal information which are necessary to maintain uniqueness of details of parties to the instrument.

Audit noticed that in SR Pallavaram, 59,661 records of executant/ claimant/presenter/receiver and 3,42,245 User IDs were created during the period between February 2018 and February 2020. Audit analysis of the data of the records revealed the following,

Chart 2 - Incomplete and Multiple creation of USER IDs



Out of the 82,692 cases pertaining to repeated Email ID, Audit analysis of 1,000 cases revealed that one email ID was repeatedly used for 94 times despite having different personal details. Further, analysis of another 1,000 cases revealed that 122 mobile numbers were used repeatedly.

Non-capturing of important details and not ensuring uniqueness of personal information in the application software leads to entry of wrong information and poor data integrity.

The Government replied that contact number and identity proof details are made mandatory for all executants. Although it is not restricted during initial time of implementation, later, creation of user login with same mobile number has been restricted. The Government further replied that Audit point will be taken up and creation of user login with same email id will also be restricted.

3.3.2 Lack of authentication checks

Authentication is a data integrity mechanism to ensure that users are the persons they claim to be. Such authentication was carried out only, at the time of creation of user IDs alone. It is pertinent to mention that in STAR 2.0 application it was envisaged to verify the authenticity by sending SMS. However, no authentication, by sending one time password (OTP), was taken up at the time of capturing details of persons involved in execution of a document.

Analysis of data relating to SRO, Pallavaram revealed that out of 20,783, there were five dummy mobile numbers (*viz*., 1234567890, 9876543210, *etc*.) involving seven cases relating to executants/claimants.

Non-authentication of personal details of executant / claimant affects data integrity in as much as the system did not check and filter unintended, typographical mistakes.

The Government replied that most of the documents are created by document writers and advocates. They are not able to get claimant mobile number in time. So, in order to avoid the cumbersome process in entering OTP and on considering the expiry time, they entered OTP of their employees or nearby persons. So, to encourage to enter the mobile number of original claimant, the OTP provision was removed. Now, it is encouraged the citizen to provide their contact numbers and notice boards have been placed in this regard in all Sub-Registrar's offices.

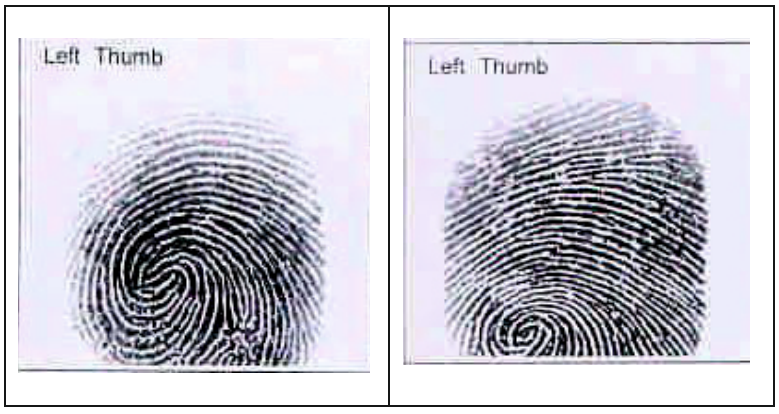
The reply is not acceptable since removal of authentication had adversely affected data integrity without which department cannot provide seamless service delivery (SMS alerts and e-mails) as envisaged in Clause 5 of RFP Volume I.

3.3.3 Capture of poor quality of thumb impressions

As per clause 7 (xxxiv)(b) of RFP, thumb impression is being captured and stored, as mandated by the department as a system of capturing identification of parties to the document registered.

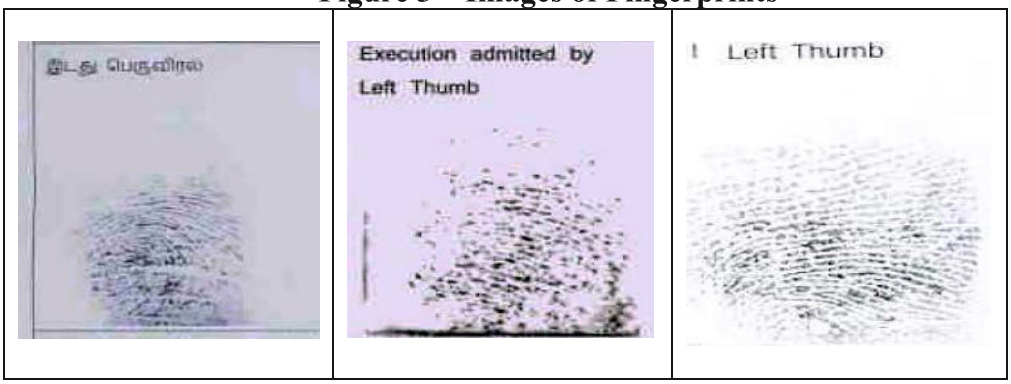
As per para 5.3 of Fingerprint Image and Minutiae Data Standard for e-Governance Applications in India, issued by Department of Information Technology, Ministry of Communications and Information Technology, fingerprint image captured must be checked for quality before storage/minutiae extraction. Fingerprint images captured with NFIQ (NIST Fingerprint Image Quality) value of 1, 2 and 3 qualify for acceptable quality. NFIQ levels 4 and 5 are poor quality images for minutiae data creation and are discouraged from use for enrolment/verification/identification purposes. The picture of good quality thumb impression is given under:

Clear Thumb Impression



Test check by audit revealed that the STAR 2.0 application accepted attempts of any incorrect placement of finger on the platen and captured image. Fingerprint images without proper coverage of core, ridges were also accepted by the application. Poor quality data would affect data integrity, thus defeating the goal to match bio-metric data for subsequent registrations.

Figure 3 – Images of Fingerprints



The Government replied that some of the persons are having eroded fingerprint due to their nature of work. So, quality is getting reduced. If the percentage of capturing is enhanced the fingerprint of those persons could not be captured. This will be analysed and best practices will be implemented.

3.3.4 Capture of poor quality of facial images

As per clause 7 (xxxiv) (b) of RFP, photo of executants and claimants should be captured and stored as mandated by the department for identification of parties to the document.

As per para 6.1 of Face Image Data Standard for e-Governance Applications in India issued by Department of Information Technology, Ministry of Communications and Information Technology, the vendor (SI) should certify the quality of face image by filling check list provided therein. A quality check list (which includes 20 parameters and prescriptive values), as per the specification and best practices is provided at para 6.2 of the said standard.

Test check by audit revealed that the interface for capturing images did not provide any quality check list. Audit test checked 120 documents (registered during the period from February 2018 to February 2020) pertaining to the SRO, Pallavaram with reference to the above check list and noticed poor image quality in 20 cases **(Annexure 5).** Thus, capturing of poor quality of facial images would make it difficult for the department to match the image for future transactions.

The Government replied that the Face Image Data Standard will be studied and applicable recommendations will be implemented.

3.4 Processing details

3.4.1 Non-implementation of fingerprint matching

As per Section 7 of Transfer of Property Act, 1882, every person, entitled to the property or authorised to dispose the property not his own, is empowered to execute transfer of a property. According to rule 60 (i) of the Registration Rules, the executant and claimant (in case of instrument of sale) or only the executant shall be required to affix his/her left-hand thumb impression in both the register of thumb impressions (as prescribed in Appendix IV) and in the endorsement on the document.

Hence, thumb impression of owner or power of attorney who has right to execute the document of transfer in respect of every property is available with the department. However, Audit observed that despite availability of thumb impressions with the department, it was not used to match for subsequent transactions to avoid fraudulent transactions and safeguard public interest.

Audit further observed that fraudulent activities in property transactions were identified by the department only on receipt of complaint from owner or any other concerned persons.

Audit scrutiny of 478 complaints and subsequent orders passed by the DRs during the period from February 2018 to February 2020 revealed impersonation of owner of the property. It is to be noted that the above transaction involved consideration value of ₹ 51.59 crore which reflects loss to the purchasers. Thus, implementing fingerprint matching procedure could have avoided registration of fraudulent transactions and safeguarded public interest.

The Government stated that the digitised fingerprint is not available for the older period and so is not possible to match the fingerprint of those documents. The Government further replied that it will be ensured in the software. The fact however remained that the comparison of fingerprint was not being made even in respect of fingerprints already available in the department which would have been a deterrent to fraudulent transactions.

3.4.2 Multiple mutations of documents with same previous document

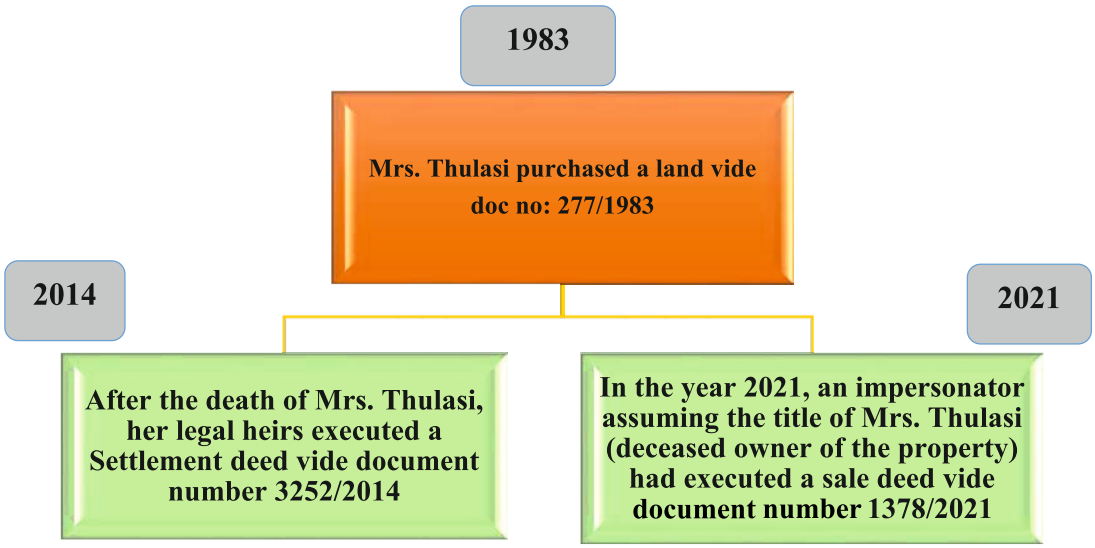
As per section 7 of Transfer of Property Act, 1882, every person, entitled to the property or authorised to dispose the property not his own, is empowered to execute transfer of a property.

When an instrument is executed, entitlement to/authorisation to handle the property passes on to the claimant/authorised person. Thereafter, executants of the present/previous transactions are prohibited from transacting in that property. In this regard the last transaction in respect of a property only is to be considered live and open for further transaction. All other previous transactions in records of the department are to be archived only for reference and verification of lineage of transaction/document.

However, during walk through and real time testing, audit noticed that the application allowed multiple transactions to be initiated by linking the same previous document in respect of the same property. It indicates that mechanism to ensure entitlement/authority to transact in the property, *viz*, automatic updation of document status or entitlement/ authorisation status was not envisaged in the application.

Failure to ensure previous document status or entitlement to the property as archived, has exposed the department process to register disputable documents. An illustration of multiple registrations citing the same previous document, conveying the same property is given below.

Illustration:



This illustration depicts that even after the mutation of document (277/1983) in 2014 itself, persons other than the owners were able to refer the 1983 document as previous document in the current fraudulent transaction.

This happened since the application did not capture the updated status of previous document or title to the property after completion of a registration process. This has resulted in poor data integrity in respect of transaction / document lineage, resulting in registration of disputable documents.

The Government replied that it will be considered to provide an alert to SR, if the same citizen sells the same property again to a different citizen. The Government further replied that if the full field of a survey number is sold out in the same documents or with various documents, further registration will be blocked. However, the fact remains that at present this application allowed multiple transactions to be initiated by linking the same previous documents in respect of the same property.

3.4.3 Non-restriction of documents engaged by Revenue Authorities /Court

As per Section 89 of Registration Act, 1908, every court granting a certificate of sale, every revenue officer granting a certificate of sale, every officer granting agricultural / land improvement loan, every officer granting an assignment of land by the government shall send a copy to the registering officer.

In cases of Mortgage, Engagements with court and revenue recovery authorities, Attachments by Enforcement Directorate (ED), *etc*, the claimant in the previous document is barred from transacting in the said property.

Audit performed walk through and real time testing with the simulated circumstances of mortgage, attachment by court *etc*., and found that the application allowed transaction to be initiated from any of the previous documents. The events of mortgage, court or revenue attachments were only captured as remarks and not used in restricting unauthentic transactions. Also, department did not have any centralised mechanism to update these details, the details were received and updated at individual field offices.

Further, it was also noticed that the ED had notified (April 2021)[2] attachment of properties scheduled in 51 documents registered in eight SR Offices. Out of the above, entries have been made in 40 cases only, leaving the other 11 **(Annexure 6)** properties vulnerable for further transaction.

Thus, lack of effective IT validation in STAR 2.0 application would result in transactions on those documents which were barred by revenue authorities/courts.

The Government accepted the audit observation and stated that an alert would be provided for further registration of the attached property in viable cases.

3.4.4 Incomplete process flow – e-Stamping procedure

As per clause 1.19.5 of RFP (Vol II), the e-Stamping module of software should have provision to verify genuineness of the e-Stamp paper and to lock the same, before completing the registration process. Stock Holding Corporation of India Limited (SHCIL) has requested to provide Application Programming Interface (API) gateway for updation of its records on usage of e-stamps.

The aspect of not locking the E-stamps was also commented in the Performance Audit report on STAR application, featured in the CAG's audit report on Revenue Sector, Tamil Nadu for the year ending March 2013 titled 'Implementation of Computerisation in Registration Department'.

However, audit noticed that despite a lapse of six years after commented in Audit Report, the API gateway as required by SHCIL was not yet developed in the application defeating the goal of end-to-end integration.

The Government replied that the API integration would be provided to SHCIL for locking at their end.

3.5 Non-compliance to quality assurance guidelines

As per para 2.4 of the Guidelines for Software Development and Re-engineering published by the Department of Electronics & IT, Ministry of Communication & Information Technology, GoI, every e-Governance project would be required to qualify the following three tests by Standardisation Testing and Quality Certification (STQC) Directorate or other empanelled agencies:

- **Functional testing** – Functional or User Acceptance Testing (UAT) is a technique used to verify compliance of an application to the functional requirements furnished to the SI.
- **Performance testing** – Performance or Load testing is a technique to verify processing capacity in terms of speed, responsiveness and stability of the application to the intended load.
- **Security testing** – Security or Vulnerability Assessment and Penetration Testing is a technique used to identify vulnerabilities in the system that threatens possible unauthorised access.

[2] F.No.ECIR/CEZ)-1/03/2019 dated 8 April 2021.

Further, as per clause 7 of RFP, after the configuration of the SLA reports by the SI and setting up the software for roll-out, the application should be audited by a third-party software auditor before the launch of the application.

3.5.1 Quality testing procedures

As per clause 6(xii) and (xx) of RFP (vol I), which elaborates on the conditions to be fulfilled by the SI before launch of the application, the SI should develop test cases and should rectify the defects reported by the department after user testing. The application should be tested for performance assessment, vulnerability and security by any Computer Emergency Response Team – India (CERT-IN) empanelled agency. Only on successful clearance through a compliance audit done by the SI, the application should be deemed ready for Go-Live by the SI.

During scrutiny of records, audit noticed the following deficiencies:

a. Functional testing

The department conducted Functional testing (User Acceptance Testing) with the assistance of Technical Consultant during March 2017. Out of 50 number of test cases developed by the department with the technical consultant, 326 number of defects were raised. Out of which 117 number of defects remained unrectified (as on April 2017). Test check of 24 defects **(Annexure 7)** in June 2021 (out of 117) revealed that 19 defects (79 *per cent*) were rectified fully, one partially rectified and four were pending.

Audit conducted independent User Acceptance testing of selected functionalities under the UAT environment[3] provided (February 2021) by the department and noticed 30 observations **(Annexure 8)**. Some of the observations are elaborated in para 2.2.8 in this report.

The Government replied that all critical observations are rectified and some are under fixing. Further unrectified test cases would be scrutinised and if required will be rectified.

b. Performance testing

The department had not ensured the conduct any performance testing by the SI before the launch of the application. During scrutiny of files relating to launch of application, Audit observed that the application suffered from technical glitches immediately after launch of the 1st module (Document Registration Module) on 12 February 2018 and that the application was not accessible by public upto 14 February 2018. The department officials had to resort to 'Online linked Offline method', wherein the staff would have to enter necessary index details in back office system causing hardship to users and departmental officers. The system was restored with the help of Indian Institute of Technology, Madras (IIT-M) who came as Third Party Auditor (TPA).

The Government stated that Performance testing has been carried out by IIT, Madras, and the suggestions pointed out by them were implemented.

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[3] Internal-user credentials, mapping the roles of Sub-Registrar and Junior Assistant were created for audit to navigate and process test records in a non-production server.

c. *Security Testing*

As per clause (xx) of Chapter 6 and Chapter 7 of RFP (Volume I), the application should be tested for vulnerability assessment and security testing on yearly basis and till the end of contract during the Operation and Maintenance phase by any CERT-IN empanelled agency.

As per the NIC-CERT, Ministry of Information Technology guidelines for vendors and other stakeholders involved in development, administration and management of websites, every website should be security audited and obtain security clearance certificate from a CERT-IN empanelled agency before hosting in production environment and as and when changes are done to the source code.

Audit noticed that security testing in respect of nine modules was last conducted during 2018 and no security testing was conducted thereafter. Further, 371 release notes **(Annexure 9**) had been furnished by the Department during the period from January 2019 to July 2019 without security testing.

In the absence of conduct of Security testing, the possibility of security threats could not be ruled out.

The Government stated that security testing was completed and will be done before any major release to avoid any security lapse.

3.6 Delayed and partial conduct of Third Party Audit

Audit observed that the department did not perform the mandatory third party audit as per the RFP before the launch of the application. As neither the Performance testing nor the third party audit was conducted, the stability of the application remained untested. As a result, the application crashed immediately after the launch on 12 February 2018 and remained inaccessible up to 14 February 2018. IIT-M was brought in by the department to rectify the issues and stabilise the application after the crash.

Though TPA was not conducted before the launch of the Application, in order to identify performance issues and bring performance stability to the application, the department appointed IIT-M as TPA in April 2018 (*i.e.*) two months after 'Go-live'. The recommendations of the TPA after completion of performance audit are as below:

a) To conduct load test before any major release
b) To upgrade database framework
c) To continuously monitor performance measure

In this regard, the following observations were made:

i. As per Clause 7 of RFP, the performance audit of the application was to be carried out by the Third Party Agency. However, the SI did not give the back-office build[4] to the TPA team till completion of the Third party Audit in January 2019. The department concluded the contract without conducting

[4] A software segment relating to departmental activities, *viz*, processing, administration, accounting, *etc*. to be carried out by departmental officials.

performance audit of back office application for all the modules thus partially utilising the services of the TPA. The payment was also released in full despite partial completion of the audit by the TPA.

ii. Audit noticed that, after the conclusion of TPA's performance audit, the SI has released eight more modules and issued 23 **(Annexure 9)** release notes[5] for changes in software. However, the SI did not take up any further performance testing even after recommendation of the TPA.

The failure in conduct of testing affected the assurance of quality of the application.

The Government replied that RFP is not mandating third party audit and the decision lies with Department. The IIT, Madras has done the third party audit on the request of the Department. The Government further stated that due to lack of environment resources, SI was not able to provide the environment immediately for testing even after implementation. The reply is not tenable since as per Clause 7 of RFP, the application should be audited by the third party approved by the department and the department had not conducted before the 'Go live" and the back office application was also not given for third party audit.

3.7 Non-mapping of Business Rules

3.7.1 Unauthorised modifications in Account 'A'

As per Rule 7 of the Tamil Nadu Treasury rules, all money received by or tendered to Government servants in their official capacity shall be, without delay, paid in full into the Bank.

As per Rule 98 of Registration Rules, the registering authority should grant receipt for every fee or fine levied by him.

According to Rule 27 of Tamil Nadu Treasury rules, the government servant responsible for maintenance of departmental accounts with original receipt entry shall prepare a bill for drawing money on account of refund of revenue. Every such refund shall be noted against the original receipt entry in the accounts.

Order number 1453 (h) (iii) of the Registration Manual (Part II) stipulates that in case of refund of fee, a note, with the date of refund shall be entered under the initials of the registering officer.

As per serial number 10 of e-payment module of clause 1.18 of RFP (Vol-II), after the challan is presented with the document, *i.e.*, after adding certificate under section 41 of ISA, 1899, any refund of the amount can be refunded as per Tamil Nadu Stamp Rules.

It is clear from the above rule/manual provisions that in no case, registering officer has a situation to cancel/modify receipts issued in respect of a payment made into government account. Any error in depiction can be rectified through correction entries or excess payments can be refunded through sanction order of competent authority. In

[5] Department's notice on enhancements/error fixations made by the SI.

both the cases, further entries should be made against the original entry under the initials of registering authority.

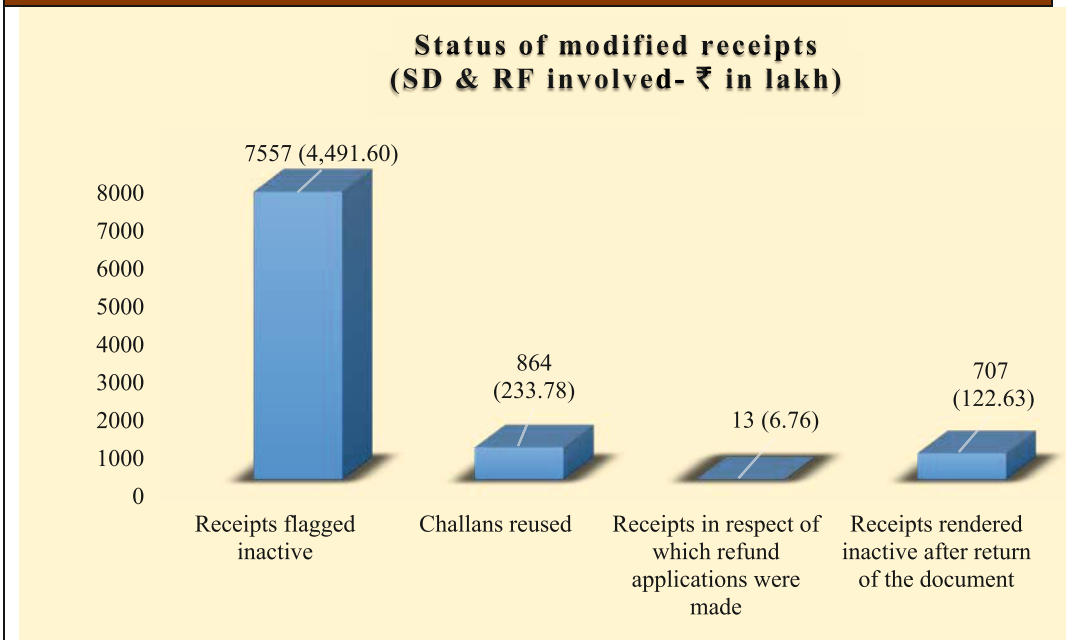
Under the web-based environment established, online-payment challans, containing unique transaction IDs were submitted along with the documents presented for registration. After verification of payment confirmation from the bank, the same is accepted for payment of SD/RF by the registering authority. A receipt, mapping the payment challans presented, is issued in favour of the registrant. The registered document is returned to the claimant/receiver on production of the receipt. Collection of SD and RF are automatically accounted under the corresponding head of accounts in the respective field office. Receipts are mapped with the relevant document number with receipt status as 'active'.

During data analysis of Account 'A'[6] maintained in the system, audit noticed modifications in the status of receipts to 'inactive'. Audit noticed modification even after return of the document to the receiver/claimant. Changing the status of receipts to 'Inactive', brings the under-linked challans to 'Unutilised' status. These challans (Transaction IDs) could either be used for payment of stamp duty for any other document or for claiming refund of the amount. In case of reuse, the departmental accounts (Account 'A') would show registration of two instruments as against the actual receipt of one payment into government account.

Audit analysis of Account 'A' table of registration database revealed reuse / refund of payments after generation of receipts has been detailed in the Chart below: (**Link Annexure 6)**

Chart 3 - Audit Analysis - Reuse of Receipts/Refund of Payments

Total Number of Receipts in 'A' Account – 53,81,766 (Feb 2018 to Feb 2020)



[6] Account of daily registrations, Fee/Stamp duty realised thereon.

The Government replied that cancellation option of receipt provided in the independent payment module has been misused in some offices. So, the option has been blocked and the misappropriated amount has been collected. The Government further stated that audit observation regarding cancellation details in 'A' Account will be taken into account and implemented and further modifications/cancellation of receipts will not be permitted after registering authority certified the documents.

3.7.2 Incorrect online payment system/Incorrect acceptance of payment challans

Chapter II C of Indian Stamp Act, 1899 stipulates the time of stamping instruments. Instruments executed in India are to be stamped before or at the time of execution. Instruments executed out of India may be stamped within three months after it has been first received in India.

As per Section 23 of Registration Act, 1908, documents other than a Will can be accepted for registration within four months from the date of its execution.

Chapter IV of Indian Stamp Act 1899 lays down procedure for processing instruments not duly stamped and collection of deficit stamp duty.

Any payment to the department would be made by a user, only against registration of a specific document or against services offered / certificates issued by the department for which individual application are to be submitted. Hence, a situation of making payment of duty / fee into government account without any cause for it, does not arise.

As per clause 1.1 for Online Document Registration process map, the payment event comes after completion of model form for the transaction type and uploading of scanned proof documents.

However, IGR issued circular[7] (January 2015) in which it was stated that production of e-payments receipts in the name of the parties to the instruments should not be insisted.

During walk through/real time testing and data analysis of payment system, it was noticed that a user can make payments towards SD, RF and other fees without any present/future dues, *i.e*., the payments need not have any linked document/application for processing, *viz*, temporary number, application number, *etc*.

The open system of payment and the IGR's circular cited, permitting utilisation of payment made on behalf of one registrant ('Applicant' as named in the receipt) by another, led to a situation of repeated use of the same payment receipt in more than one registration as detailed below:

Data analysis of payments in respect of SRO, Pallavaram and Tiruppur Joint I revealed that 25,540 independent payments were made during the period from February 2018 to February 2020. Out of the above, in respect of 1,076 payments **(Link Annexure 7**) of SD/RF for ₹ 5.29 crore, the payment receipts (transaction IDs) of applicants other than the registrant of the document were utilised.

Repeated usage of same payment challans and thereby completing the registration process was noticed in four cases[8] out of 1,076 payments, resulting in short payment of SD/RF of ₹1,22,700.

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7 Circular 5642/CS/12 DT 7 January 2015.

8 Transaction IDs : REG201809040817212, REG201806280535868, REG201812241350150 and REG201910097038838

On further data analysis of payments, it was noticed that the department had collected fees of ₹ 82.94 crore **(Link Annexure 8)** during the period from 2018-2020 in respect of the services to be rendered to the citizens such as furnishing the certified copies, encumbrance certificates, *etc*. However, the department had not rendered these services to the citizen subsequently resulting in collection of amount by the department without offering services.

The Government replied that (i) online payments once used for generation of receipt would be locked and the application would not accept the same for another service. (ii) payments made by persons other than the Registrant is allowable under manual system. Similarly, to make the payment process user friendly, e-payment made by any person is accepted in the application. The Government reply is not tenable since the audit observation was on the incorrect procedure of independent payment without any underlying service request and not payment by any person.

3.7.3 Inefficient processing of refund applications

Under the web-based environment in the department, payments made by the users was in two stages, *viz*, (i) challans not yet presented for registration (ii) challans used, *i.e*., presented with the documents for registration in respect of which receipt is issued by the registering authority. The payments processed by the registering authorities are accounted in their respective Account 'A'.

During walk through, the following inadequacies were noticed:

i. Online system for refund of challans, *i.e*., payments accounted for in the Account 'A' of a registering authority was not developed. Physical copy of requisitions for refund were to be submitted by the applicants at the respective registering offices. The processing in respect of these applications were also handled through physical files.

ii. Due to the above manual processing, required note of refund were not made against the original payment receipts in the Account 'A'.

iii. The application did not have a reconciliation mechanism. Hence, every individual challan was sent to the Pay and Accounts Office (PAO) for remittance verification. PAO in turn verifies the remittance ID with the respective agency banks, resulting in delayed processing of refund requests.

The Government replied that refund in respect of used challans was being processed through physical files since the same requires certificate from the PAO. However, Audit observation is about non-availability of online system for application for refund for used challan. Further, though the reconciliation with PAO is to be done, the refund of the excess amount through online system has not been envisaged in the STAR 2.0 application. The reply is silent about linking the refund with the original payment entry in Account 'A' and its subsequent reconciliation.

3.7.4 Absence of functionalities for reconciliation

According to Order No.1469 of the Registration Manual (Part II), an extract (form 50) of remittances during the month in respect of each district should be forwarded to the treasury officer for verification. Discrepancies, if any, with the treasury accounts should be rectified and a report in this regard be sent to Inspector-General.

As per order No.1853 ibid, the District Registrar should consolidate fees realised and remitted into treasuries and have the figures verified at the treasuries. A certificate of reconciliation is submitted to the IGR on 20th of the following month.

As per item No.8 of e-payment module in RFP (Vol II), the system should compare payments made through the portal with the treasury scroll to ensure transfer of receipts into government account.

Following observations are made in this regard:

i. Accounting head-wise reconciliation of departmental receipts with the monthly accounts prepared by the Treasury/PAO was not envisaged.
ii. Reconciliation of outstanding amounts in the pooling accounts of IGR held in different agency banks was not envisaged.
iii. No system of reconciliation for remittance into government account as proposed in RFP was developed.

Further, as per the office of the Accountant General (A&E), Chennai that there is a credit difference of ₹ 1,175 crore, since February 2018 (as on 31 January 2020) between the State Books and Central Accounts Section of RBI, Nagpur. Further the department did not reconcile the online receipt figures with that of AG(A&E) from April 2019.

Without dedicated reconciliation module, department could not review its balances in the pooling account, remittance of all online payments into government account and verification of payment in respect of a challan before processing refund.

The Government replied that banks were uploading the scroll to RBI portal only but not in Registration department's portal. The same has been requested from RBI for reconciliation.

3.7.5 Absence of provision to create document in any language

As per Section 19 of the Registration Act, 1908, a document for registration can be presented in any language provided a true translation of it in a language commonly used in the District is enclosed.

As per Chapter V of the Registration Rules, Tamil and English shall be used in all the districts and Telugu, Malayalam, Kannada and Urdu shall be commonly used in the notified[9] district and sub-districts. The documents can be presented in the native language of notified district/sub district.

During Walk through/real time testing, audit noticed that the application had provision to capture registration details and create draft deed in only English and Tamil. Absence of other commonly used languages is depriving the citizens of notified districts from using website and register documents in their native languages.

The Government replied that since the documents are presented for registration either in English or Tamil, there is no provision for registration in rest of the languages. However, the fact remained that the above system was not in conformity with the provisions of the Registration Act, 1908.

[9] Kannada – Selected sub-districts of Dharmapuri, Coimbatore, Erode
Telugu – erstwhile North Arcot, Dharmapuri, Madras, Ramanathapuram, Coimbatore, Madurai, Erode
Malayalam – Kanyakumari, Coimbatore
Urdu – erstwhile North Arcot

Conclusion

The application did not capture the distinct attributes of land details and allowed registration of Government land and temple lands in certain cases, by selecting 'others' option in the application. Personal identity fields were not made mandatory for registrations resulting in non-availability of contact numbers, email IDs of executants and claimants. Use of dummy mobile numbers were also noticed in certain cases. Non-capturing of important details and not ensuring uniqueness of personal information in the application leads to poor data integrity. Capturing of poor quality thumb impressions and facial images in the application were noticed. Non-implementation of fingerprint matching in the subsequent transactions would compromise the safety of transaction and may lead to fraudulent transactions.

While registration, the application did not ensure the status of previous documents and allowed multiple mutation of documents without verifying the entitlements of the property. This may result in registration of disputable documents. Lack of effective IT validation in STAR 2.0 application would result in transactions of those documents which were barred by revenue authorities/courts. Quality assurance testing like functional, performance and security testing were not conducted as per the procedures laid down.

There were instances of unauthorized modification of status of challan in Account 'A' (active to inactive) post registration, non-mapping of document value with the demand/collection of applicable duty/fee and acceptance of challans from persons other than the executants. This led to multiple use of same e-payment challan against registration of different documents. Further online system for refund of used challans was not developed. There was no reconciliation module for the payments received towards duty and fees.

Recommendations

The Government may:

a. *ensure completion of quality assurance testing periodically and before every major release, as per requirement.*
b. *complete citizen identity management system wherein personal details of citizen obtaining services through the system is verified, accepted, stored and managed for further use.*
c. *fix the standards for capturing fingerprint and facial data.*
d. *ensure fingerprint matching /SMS notification procedure for registration of documents with previous registered document available with the department.*
e. *capture and update the value of document status in respect of every property and archive all previous documents, denying further transaction in them.*
f. *capture and maintain land record details in consistent with that in NLRMP database*
g. *ensure complete mapping of value/revised value of the document, demand raised and payments made.*
h. *include online refund application and payment procedure in respect of unutilised challans also.*
i. *develop a dedicated reconciliation module.*

Chapter –IV – Resource Management and Controls

In connection with the development and administration of STAR 2.0 application, resources *viz*., IT resources, human skill, financial sanctions, digitalised data, *etc* are placed at the disposal of the Department for effective and efficient utilisation.

4.1 Migration of existing data

Any data migration process would include (i) digitalisation of physical records / data extraction from existing system, (ii) verification of validations as per data integrity rules of the target system and (iii) integration.

Legacy data of the Registration department are from two categories:

i. Data pertaining to the pre-computerisation era (Non-digital data) which were in the form of physical records, *viz*, Documents, Register of thumb impressions, *etc*.

ii. Data generated in digital form after computerisation of the department through introduction of STAR software in 2000, consisting of scanned documents, datasets relating to persons and properties including bio-metric data captured during registration of a document.

For non-digital data, GoTN accorded[1] (August 2018) administrative sanction of ₹ 89.17 crore for scanning documents registered from 1865 to 2009.

For the digital data, Clause 6 (xiii) of RFP entrusted the responsibility to SI for migration and integration of the data available in STAR and the digitalised data of pre-computerised era.

Audit verification of the status of data migration revealed the following:

i. 99.98 *per cent* of records out of six crore records relating to Index II[2] register of STAR was successfully migrated by the department.

ii. 37 *per cent* of records pertaining to pre-computerisation period were yet to be uploaded and integrated with the new application.

iii. Account details, *viz*, Accounts 'A' to 'H' prior to February 2018 were not migrated into STAR 2.0

[1] GO Ms.No.126 dated 24 September 2018

[2] Abstract of documents registered in a field office. Details of property, parties to the document, Date of execution, document number, *etc* are recorded.

Audit took up one attribute of migrated data, *viz*, document number for validation control and gaps in sequential numbers and noticed the following defects:

a. In respect of the 2,43,122 documents/cases pertaining to the period from 1975 to 2021, the date of registration was incorrectly displayed in the user interface for Certified Copy. In 1,23,037 **(Link Annexure 9**) out of 2,43,122 cases, (50 to 60 *per cent*) where the registration date ranges from 1975 to 13 September 2002, the same was displayed as 8 October 2020.

b. On analysis of documents registered in the SRO, Pallavaram, it was noticed that there were 4,872 **(Link Annexure 10)** gaps in the document running number for the period from 1975 to 2017.

c. Data was migrated without input/validation controls. Audit noticed that in 1,30,787 **(Link Annexure 11**) out of 6,85,92,178 number of registration records migrated, document number and date of registration did not match. Further it was also noticed that out of 6,38,22,696 records in Book1, 5,227 **(Link Annexure 12**) number of records has invalid years in document numbers, *viz*, 7592, 8097, 8002.

The Government replied that the audit point is noted and the data cleansing would be carried out.

4.2 Delayed completion of support requests

Support requests are raised through email/fax/calls both by citizens and departmental officials facing difficulties in using the application. While time limit for resolving the issues, according to levels of difficulties, was not fixed by the department the maximum acceptable timeline as per the performance metric is 24 hours.

During audit it was noticed that no mechanism, viz, Management Information System (MIS) reports, was put in place to monitor time taken for resolving issues raised.

Analysis of data relating to Support requests revealed that 14 *per cent* of cases (20,918 out of 1,47,284 closed cases) were resolved after a period of 30 days. With 25 *per cent* (5,158) **(Link Annexure 13**) of issues raised on core functions, *viz*, EC generation, correction in index, online payments, issue of certified copies, return of documents *etc*., belated resolving of issues affects timely delivery of citizen's service.

The Government replied that the delay was in respect of online payment issues which required third party support. The reply is not acceptable as the delay pointed out by audit was not only in respect of the online payment issues but also in other issues such as EC generation, index correction *etc*., which affected the delivery of the citizen services.

4.3 Index corrections

According to Rule 119 of Tamil Nadu Registration Rules,1983 read with Appendix VI, every registering office shall prepare indexes containing particulars such as Names of the parties, location/boundary of property, Nature of property, Transaction value, Market value, Date of registration, *etc*.

As per Section 54 of Registration Act 1908, every office wherein the books of registration are kept, shall prepare current indexes of contents of the books, immediately after the registering authority filled the memorandum of documents.

Audit test checked 53,78,191 number of documents registered during the period from February 2018 to February 2020 and noticed that 11,773 **(Link Annexure 14)** index correction petitions relating to 9,388 documents were received. Out of the above, 8,465 petitions were approved, 2,321 petitions were rejected and 987 petitions were pending. Occurrence of error / corrections in the index reflects weakness in internal control mechanism. One such case is illustrated below:

Document number	Executant (S/Shri/Ms.)	Claimant (S/Shri/Ms.)	Survey number as per document	Survey number as per EC
SRO Pallavaram / 5079/2015	E Vincent (Seller)	Polamma (Purchaser)	372/ 1A1A1	372/ 1A1A1
SRO Pallavaram/ 2422/2019	Polamma (Seller)	S Riyaz Ahmed (Purchaser)	372/ 1A1A1	372/ 1A1A1
SRO Pallavaram / 8385/2020	S Riyaz Ahmed (Settlor)	Nasreen Farah (Settlee)	372/ 1A1A1	372/1A1 A1 & 143/33

Representation of Shri Riyaz Ahmed for transfer of patta was not accepted by Revenue Authority stating that the plot under consideration covered two survey numbers, *viz*, 372/1A1A1 and 143/33. But the Sale deed (2242/2019) included only 372/1A1A1. The property description in the document had to be corrected only by registering a Deed of Rectification. However, the department accepted the application for Index correction and changes made in Index were reflected in EC.

No workflow was provided for making index corrections in respect of name of the claimant, consideration, *etc*. After approval of District Registrar in manual records, details of corrections were forwarded to the Support Cell of SI which would make changes in the index. Index is one of the important government record wherein the power to access and update lies with government authorities, *viz*, DR/SR. Thus, index correction by SI support cell exposes the breach of vulnerability of the data by officers not authorised.

The Government replied that the corrections that were made to rectify the errors were approved by the Additional Inspector General and were carried out through backend query. Suitable module will be implemented to carry out the corrections through the application. The fact however remains that till provisions are made in the application, carrying out the rectifications at the back end was vulnerable for manipulation and would escape audit trail.

4.4 Deficiencies in MIS reporting

As per FRs 2.2 of RFP (volume.2), SI should provide for generation of 58 MIS reports out of which, 47 reports had been developed and 11 **(Annexure 10)** were yet to be developed. 15 out of 47 MIS reports for the period 2019-2020 were test checked and the following deficiencies noticed:

i. The reporting module enabled generation of MIS only after office hours, *viz*, 05.30 pm. This implied that department cannot generate any MIS report during office hours.

ii. Periodicity of all reports were fixed as one month only. Therefore, Annual, Quarterly or any selected period reports could be generated only by repeated attempts, filtering and consolidation by departmental officials.

iii. In respect of Document Registration Summary and Deed-wise registration summary, no data/details were loaded. The window displayed only blank reports.

iv. The MIS report on surcharge can be downloaded only for the selected month and not on quarterly basis. The field offices send quarterly statements to the concerned District Registrar and the same is forwarded to the Office of the IGR, Chennai. The quarterly statements received are consolidated manually and the allocation is being done to the concerned local bodies.

The Government in its reply stated that the issue would be rectified once the server and storage are procured.

4.5 Concurrent user login in multiple systems

Access management process of the application has two layers, *viz*, user ID / password and thumb impression. Encumbrance Certificate, Patta and Identity verifications, verification of presence of reserved words, certification of Index data are some of the mandatory and critical steps of a SR in the online processing of document registration. Hence, access management policy should sufficiently protect access to SR login screen.

As per para 3.1.1.4 of Password Policy set by the Ministry of Electronics and Information Technology, Government of India, passwords shall not be stored in readable form in batch files, internet browsers or any other location where unauthorised access is possible.

During data analysis and real time testing of the back-office system, audit noticed that SR screen could be accessed by various methods, *viz*, recovering previous SR login history, use of function keys, *etc*. Further, analysis of the table for login sessions revealed concurrent SR login in multiple systems as detailed below:

Table 1 – Login Sessions of SR Login

No. of SR logins	No. of systems accessed at a time
1	1
44	2
35	3
30	4
24	5
16	6
6	7
3	8
1	10

Lack of effective access control may leave the application vulnerable to unauthorised access / activities through SR login.

The Government replied that the deficiencies pointed out by the audit were sorted out. The login of every employee can be opened by entering password as well as comparing their fingerprint. It reduced unauthorised access. Further, the back office application runs MPLS-VPN which cannot be opened outside the office. Password policy set by Ministry of Electronics and IT were enabled. The access of SR login using function

key, recovering previous login history *etc* were blocked. Opening of concurrent SR login in multiple systems also disabled now.

4.6 Absence of facility to upload periodical report to Income Tax Department

As per Section 285 BA of Income Tax Act,1961 read with Rule 114 E of IT Rules, 1962, every registering authority should furnish Statement of Financial Transactions of value more than ₹30 lakh (in Form 61A) to the IT authority. Comma Separated Value (CSV) format for generation of such report is provided in the reporting portal (Insight) of the Income Tax department.

During test check at SR, Pallavaram, Audit noticed that 1,540 transactions were due to be reported to the IT Department for the period from 1 April 2018 to 31 March 2019. Out of the above 55 number of reports with 269 transactions were furnished to ITD and all the reports/transactions had been returned by IT department citing data quality errors. Some of the errors reported in Data Quality Report of IT department are:

a. Absence of PAN or Incorrect / Invalid PAN
b. Absence of buyer / transferee details
c. Blank father's name
d. No PAN
e. Failed mobile number / contact details
f. Failed identification Type / Number for no PAN case
g. Failed Date of Birth / Incorporation
h. Failed Date of Birth range
i. Failed Address type / postal code
j. Failed form 60 acknowledgement number for no PAN case
k. Inconsistent aggregate transaction amount

In this regard, audit observed that:

i. The errors were manually verified and corrected in the individual records being uploaded in the Income Tax portal without rectifying errors in the departmental records.
ii. The department did not envisage the above reporting requirement in STAR 2.0 application. Without provision for automated generation of data quality compliant report, the Registering authorities are burdened with manual generation of reports. The above failure led to generation of incomplete reports making the exercise futile.

The Government replied that a facility to enter the Form 61 and 61A details during document/abstract creation by public themselves were created and the system validates some of the details automatically. As such the remark pointed out by audit has been implemented.

4.7 Non-inclusion/migration of provision to upload legacy revenue arrears

Arrears of revenue of the department to the end of March 2020 is ₹ 386.46 Crore with the earliest year of outstanding revenue being 2010-11. Out of the above ₹ 334.96 crore was outstanding for more than five years.

However, migration of document / registrant-wise arrear details and integration of the same with the current DCB was not envisaged, defeating the goal of generation of MIS under computerised environment.

4.8 Non-availability of Inventory Register

Para 2.1 of E-security policy 2010 of GoTN, prescribes that each department shall build an inventory of its IT assets and ensure the physical and environmental security of them.

However, audit noticed that the application did not have provision to maintain and update inventory register for IT assets. MIS report on the Model / make, Date of issue / receipt in the office, Date of installation / repair, maintenance cycles, *etc*., would help the department in efficient resource management.

The Government replied that the application is having an inventory register for IT assets. However, audit verification revealed that the same was not maintained and updated to reveal the real time information.

Conclusion

Data was migrated from STAR to STAR 2.0 application without input/validation controls which resulted in instances such as incorrect document registration date, gaps in the document running number etc., Support request from citizen with reference to the STAR 2.0 Application were resolved with delay.

No workflow was provided in the STAR 2.0 Application for making index correction in respect of name of the claimant, consideration, etc. In the absence of workflow in application, index corrections were made by System Integrator in the database through back-end which makes the application vulnerable for manipulation and it would escape audit trail also.

Generation of MIS reports was not enabled during office hours and instances of concurrent usage of SR logins in multiple systems were also noticed. The STAR 2.0 Application did not envisage the furnishing of the Financial Transactions details of the properties that are to be reported to the Income Tax department in the prescribed format under IT Act, 1961 and the rules made thereunder.

Recommendations

The Government may

(a) Ensure data cleansing and complete data migration process at the earliest, to ensure data integrity and complete document trail.

(b) Develop a robust mechanism to monitor the support requests from citizens for their early disposal.

(c) Ensure, that no index corrections should be carried out through back end and develop a suitable module to carry out corrections through the application only

(d) Develop a user-friendly MIS Report to ensure better co-ordination and reporting

(e) Ensure a suitable automated mechanism for furnishing complete and correct periodical reports/transactions to IT Department and also develop the mechanism to review the returned reports by IT Department promptly for corrective actions.

Chapter - V
Conclusion and Recommendations

Conclusion

The computerisation of the activities of the Registration Department started during the year 2000. An application, named 'STAR' was designed and developed by the department with the assistance of National Informatics Centre (NIC). In order to further enhance the citizen's service delivery experience the Registration Department had taken up new initiative STAR 2.0 in the year 2012 with the assistance of M/s.Tata Consultancy Services for comprehensive coverage of all registration related services through web-based service delivery.

In STAR 2.0 application, the interface with the ID issuing authorities is not developed / enabled for verification of identities, which may lead to non-identification of illegitimate transactions, if any. In respect of documents referred to SDC (Stamps) and AEE (PWD) for the determination of market value of property, there was no provision in the application for online submission of their reports. The revised value of property along with the additional demand of stamp duty were also not mapped with the original document entry in Account A. The system allows document registration despite mismatches in patta details resulting in the possibility of registering disputable documents.

Absence of classification in respect of certain documents viz., Cancellation of sale agreements where possession was given, Mortgage deeds for securing debentures, etc. was noticed in the application which may lead to short collection of stamp duty. While issuance of certified copies, the application allowed inclusion of personal data *viz*., photo IDs, Aadhaar/PAN *etc*. also in contravention to the rules. Instances of full/partial damage of physical as well as photo volumes were noticed which would result in non-availability of these documents for inspection/issue of certified copies. The application provided for issuance of certified copy of will to persons other than executants in some cases without recording the reasons for the same.

Discrepancies were noticed in generation of Encumbrance certificates with respect to property / valuation details. Registration records are mapped to the registering offices in the application. This leads to a situation wherein, in case of transfer of jurisdiction/creation of registering offices, EC generated by a user would show only the transactions registered in the selected registering office rather than showing all the transactions pertaining to the property.

The application did not capture the distinct attributes of land details and allowed registration of Government land and temple lands in certain cases, by selecting 'others' option in the application. Personal identity fields were not made mandatory for registrations resulting in non-availability of contact numbers, email IDs of executants and claimants. Use of dummy mobile numbers were also noticed in certain cases. Non-capturing of important details and not ensuring uniqueness of personal information in the application leads to poor data integrity. Capturing of poor quality thumb impressions and facial images in the application were noticed. Non-implementation of fingerprint matching in

the subsequent transactions would compromise the safety of transaction and may lead to fraudulent transactions.

While registration, the application did not ensure the status of previous documents and allowed multiple mutation of documents without verifying the entitlements of the property. This may result in registration of disputable documents. Lack of effective IT validation in STAR 2.0 application would result in transactions of those documents which were barred by revenue authorities/courts. Quality assurance testing like functional, performance and security testing were not conducted as per the procedures laid down.

There were instances of unauthorized modification of status of challan in Account 'A' (active to inactive) post registration, non-mapping of document value with the demand / collection of applicable duty / fee and acceptance of challans from persons other than the executants. This led to multiple use of same e-payment challan against registration of different documents. Further online system for refund of used challans was not developed. There was no reconciliation module for the payments received towards duty and fees.

Data was migrated from STAR to STAR 2.0 application without input/validation controls which resulted in instances such as incorrect document registration date, gaps in the document running number etc., Support request from citizen with reference to the STAR 2.0 Application were resolved with delay.

No workflow was provided in the STAR 2.0 Application for making index correction in respect of name of the claimant, consideration, etc. In the absence of workflow in application, index corrections were made by System Integrator in the database through back-end which makes the application vulnerable for manipulation and it would escape audit trail also.

Generation of MIS reports was not enabled during office hours and instances of concurrent usage of SR logins in multiple systems were also noticed. The STAR 2.0 Application did not envisage the furnishing of the Financial Transactions details of the properties that are to be reported to the Income Tax department in the prescribed format under IT Act, 1961 and the rules made thereunder.

Addressing the above deficiencies would help the department in achieving its goal of enhanced citizen service delivery, prevention of fraudulent registrations and in improving system of revenue administration.

Recommendations

A Planning and Implementation of STAR 2.0 Application

Verification of Identity Cards:

The department may integrate STAR 2.0 with all ID issuing Government departments / Agencies (PAN, Aadhaar, Driving Licence *etc*.,) for verification of identities of persons and properties in respect of service sought through the application so as to capture correct information which may be useful to detect illegitimate transactions, if any.

[Paragraph 2.2.1]

SDC segment:

i. Online payment facility may be developed by sending payment link/online challans to the registrant.

ii. The process of creation of demand at SDC(Stamps) may be matched with payment details.

iii. Increase in the value of document as per SDC valuation may be mapped with the document alongwith demand / payments.

iv. Segregation of duties may be enforced with record-based permission alongwith review/oversight management by Supervising Officer.

[Paragraph 2.2.2]

PWD segment:

i. Queue system of documents alongwith automatic grouping of work items (based on area / street) may be enforced.

ii. Online payment of SD/RF, in respect of the revised value may be ensured by sending payment link / online challan.

iii. Increase in the value of document based on field inspection may be mapped with the document alongwith demand / payment.

[Paragraph 2.2.3]

Patta matching and patta transfer process

i. Patta mismatch report may be allowed for processing only after recording of reasons by the registering authority.

ii. Correctness and completeness of property details furnished to Revenue department may be ensured. In case of error response from NLRMP, the citizen service requests for patta transfer may be completed by either rectifying the error responses or informing the deficiencies to the claimant.

[Paragraphs 2.2.5 & 2.2.6]

Classification and valuation of instruments

i. Dataset on classification of instruments may be updated to include all instruments specified under the Indian Stamp Act, 1899, and the Registration Act, 1908, as amended.

ii. Provision may be included to capture all the personal, property and document details under necessary input controls.

[Paragraph 2.2.8]

Issuance of Certified Copies

i. Inclusion of personally identifiable information, *viz*, photo, thumb impression, ID proofs, PAN/Aadhaar numbers, *etc* in the generation of Certified Copies may be restricted. Display of personally identifiable information to other users should be restricted.

ii. Necessary steps may be taken to digitalise all the documents registered with the department. Recovery and digitalisation of damaged copies with the help of appropriate technologies may be implemented.

[Paragraphs 2.3.1 & 2.3.4]

Issuance of Encumbrance Certificates

i. Steps may be taken to digitalise index records of all the documents registered with the department.

ii. Correctness and completeness of index table in terms of property identities, *viz*, survey number, may be ensured for generation of correct and complete EC.

iii. Engagements of the property with court or revenue recovery authorities may be recorded as a mutation in the Index table to restrict further transaction.

iv. Display of all necessary details, *viz*, previous document, referral to SDC/AEE, revised document value, *etc* in the EC may be ensured.

v. EC based on document number, may include the complete transaction lineage as on date.

[Paragraph 2.4]

B Application Development

The Government may:

i. ensure completion of quality assurance testing periodically and before every major release, as per requirement.

[Paragraph 3.5.1(c)]

ii. complete citizen identity management system wherein personal details of citizen obtaining services through the system is verified, accepted, stored and managed for further use.

[Paragraph 3.3.1]

iii. fix the standards for capturing fingerprint and facial data.

[Paragraphs 3.3.3 & 3.3.4]

iv ensure fingerprint matching /SMS notification procedure for registration of documents with previous registered document available with the department.

[Paragraph 3.4.1]

v capture and update the value of document status in respect of every property and archive all previous documents, denying further transaction in them.

[Paragraph 3.4.2]

vi capture and maintain land record details in consistent with that in NLRMP database.

[Paragraph 3.2 (a)& (b)]

vii ensure complete mapping of value/revised value of the document, demand raised and payments made.

[Paragraph 3.7.1]

viii include online refund application and payment procedure in respect of unutilised challans also.

[Paragraph 3.7.3]

ix develop a dedicated reconciliation module.

[Paragraph 3.7.4]

C Resource Management and Controls

The Government may

i. Ensure data cleansing and complete data migration process at the earliest, to ensure data integrity and complete document trail.

[Paragraph 4.1]

ii. Develop a robust mechanism to monitor the support requests from citizens for their early disposal.

[Paragraph 4.2]

iii. Ensure, that no index corrections should be carried out through back end and develop a suitable module to carry out corrections through the application only.

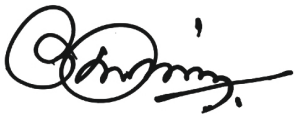
[Paragraph 4.3]

iv. Develop a user-friendly MIS Report to ensure better co-ordination and reporting

[Paragraph 4.4]

v. Ensure a suitable automated mechanism for furnishing complete and correct periodical reports/transactions to IT Department and also develop the mechanism to review the returned reports by IT Department promptly for corrective actions.

[Paragraph 4.6]



Chennai
The 08 June 2022

(K. P. ANAND)
Principal Accountant General (Audit-II)
Tamil Nadu and Puducherry

Countersigned



New Delhi
The 20 June 2022

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

ANNEXURES

Annexure-1

Referred to in Paragraph 2.1

Details of Modules developed and yet to be developed by the System Integrator and the brief description of the Modules

Sl. No.	Name of the Module	Description
Completed modules		
1	Document Registration Module	The document registration module covers the process of creation of document/index in the portal and subsequent registration process in the field office till the return of the document.
2	Issuance of Certified copies	The certified copy of a document can be applied through online and the copy would be forwarded to the applicant's email id
3	Issuance of EC	EC is an important property document that provides references to any liabilities in the form of a mortgage or a loan against the property, that has not been cleared. EC can be applied through online for the period commencing from 1975 to till date after paying the requisite application and search fees. The EC generated would be forwarded to the email id of the applicant
4	Hold Document Module	This module is also otherwise known as Pending Document process. A document is classified as a Hold document due to some issues while registering a document. Some of the reasons for pendency are extra evaluation time is required by SR, disagreement in nature of deed and case is referred to DR. This module speaks about the pendency and process of subsequent clearance
5	Societies Registration Module	Application along with required documents submitted by the Society's representative triggers the processes of this module
6	Chit Funds Registration Module	Chit funds can apply and obtain prior sanction order. Second phase is certificate of commencement.
7	Filing of minutes for Chit Funds	After each draw meeting of an operational chit fund is conducted, the minutes can be filed through online. On successful filing of minutes, prescribed fee had to be paid through online.
8	Firm Registration Module	This module deals with three phases: (i) Registration of a firm (ii) Filing of annual declaration (iii) Dissolution of the firm
9	Marriage Registration Module	This module facilitates registration of marriages under (i) Hindu Marriage Act, (ii)Tamil Nadu Marriage Registration Act, (iii) Special Marriage Registration Act (iv) Christian Marriage Act
10	Issue of Birth and Death Extract	Module facilitates applying for issue of birth/death certificates in the prescribed format and forwarding the same through online to the applicant
11	Refund of Stamp duty	This module enables refund of stamp duty through online for which there are three phases: (i) Details of stamp papers in electronic form (ii) Verification request from the Tahsildar and (iii) Data on stamp paper details and legal stamp vendors
12	MIS and Reporting Module	This module generates all the MIS reports required by the department

Sl. No.	Name of the Module	Description
13	Field Inspection Module	A document for registration after scanning would automatically come to the field verification queue where in the SR/AEE conducts field verification and inspection report is uploaded. Based on the verification report, the deficit Stamp duty and registration fee would be collected from the registrant
14	Accounts and Challan Module	This module tracks and generate the revenue generated in the field offices. Collection of stamp duty and registration fees under several accounting heads is recorded in this module
15	Online Services Module	It provides an interface to interact with the department through internet. The modules of issue of EC. CC, chits, firms, societies registration modules will be available partially/fully on the internet
16	E Stamping sub-module	This module enables the SR to verify the authenticity of the E stamp paper by citing the unique E stamp number presented to him for registration of a document
17	Citizen profile maintenance sub-module	The details of citizen who receives a service from the department is stored in the database
Partially completed modules		
1	Appeal	Issues relating to undervaluation of the property are resolved through this module. When the disagreement arises between the SR and the registrant, the document is kept pending and is processed through appeal module till it reaches a finality
2	Audit	Documents that have completed the registration process with a regular registration number are eligible for audit and queries are to be raised through this module. However, as on date, the document viewing facility is only available
3	Human Resource	Module covers the details of the employees of the registration department. The date of joining of an official in the department, pay and allowances, promotion, transfers and training are generally covered
Pending Development Sub-modules		
1	Vendor Management	Vendor management module should help the department to manage all its procurement requirements and the subsequent contract management would be facilitated in this module
2	Inventory Management	Inventory management module should manage the inventory database and track all the incoming and outgoing inventories
3	Guideline revision	Guideline register is revised by the department periodically or through State Government Directive. This module should be used by a suitable authority to fix and update the guideline values

Annexure-2

Referred to in Paragraph 2.2.1

Details of PAN mismatch

Sl. No.	Document Number	Registration date	Document type
1	R/Pallavaram/Book 1/1314/2018	22-02-2018 00:00	Sale deed
2	R/Pallavaram/Book 1/2314/2018	05-04-2018 00:00	Sale deed
3	R/Pallavaram/Book 1/2668/2018	19-04-2018 00:00	Sale deed
4	R/Pallavaram/Book 1/3172/2018	07-05-2018 00:00	Sale deed
5	R/Pallavaram/Book 1/3174/2018	07-05-2018 00:00	Sale deed
6	R/Pallavaram/Book 1/5498/2019	17-06-2019 00:00	Sale deed
7	R/Pallavaram/Book 1/5499/2019	17-06-2019 00:00	Deposit Of Title Deeds
8	R/Pallavaram/Book 1/8774/2019	04-10-2019 00:00	Sale deed
9	R/Pallavaram/Book1/10115/2016	01-12-2016 00:00	Power of Attorney relating to Immovable Property
10	R/Pallavaram/Book1/11396/2015	28-12-2015 00:00	Deposit of Title Deeds If loan is repayable on demand
11	R/Pallavaram/Book1/3637/2017	12-05-2017 00:00	Conveyance Metro/UA
12	R/Pallavaram/Book1/4110/2008	18-09-2008 00:00	Conveyance Metro/UA
13	R/Pallavaram/Book1/428/2018	19-01-2018 00:00	Conveyance Metro/UA
14	R/Pallavaram/Book1/4730/2017	19-06-2017 00:00	Agreement-construction Metro/UA
15	R/Pallavaram/Book1/4731/2017	19-06-2017 00:00	Conveyance Metro/UA
16	R/Pallavaram/Book1/4732/2017	19-06-2017 00:00	Deposit of Title Deeds If loan is repayable on demand
17	R/Pallavaram/Book1/5164/2015	10-06-2015 00:00	Agreement-construction Metro/UA
18	R/Pallavaram/Book1/5165/2015	10-06-2015 00:00	Conveyance Metro/UA
19	R/Pallavaram/Book1/5935/2017	27-07-2017 00:00	Rectification Deed
20	R/Pallavaram/Book1/7108/2017	05-09-2017 00:00	Conveyance Metro/UA
21	R/Pallavaram/Book1/7804/2017	27-09-2017 00:00	Conveyance Metro/UA
22	R/Pallavaram/Book1/7905/2017	04-10-2017 00:00	Conveyance Metro/UA
23	R/Pallavaram/Book1/797/2007	15-02-2007 00:00	Conveyance Metro/UA
24	R/Pallavaram/Book1/9095/2017	10-11-2017 00:00	Agreement
25	R/Pallavaram/Book1/9096/2017	10-11-2017 00:00	Agreement
26	R/Pallavaram/Book1/9097/2017	10-11-2017 00:00	Agreement
27	R/Pallavaram/Book1/9098/2017	10-11-2017 00:00	Agreement
28	R/Pallavaram/Book1/9099/2017	10-11-2017 00:00	Agreement
29	R/Pallavaram/Book1/9100/2017	10-11-2017 00:00	Agreement
30	R/Pallavaram/Book1/9159/2017	15-11-2017 00:00	Agreement-construction Metro/UA
31	R/Pallavaram/Book1/9160/2017	15-11-2017 00:00	Conveyance Metro/UA
32	R/Pallavaram/Book1/9611/2017	30-11-2017 00:00	Agreement-construction Metro/UA
33	R/Pallavaram/Book1/9612/2017	30-11-2017 00:00	Agreement-construction Metro/UA
34	R/Pallavaram/Book1/9668/2017	01-12-2017 00:00	Conveyance Metro/UA
35	R/Pallavaram/Book1/9678/2015	26-10-2015 00:00	Agreement-construction Metro/UA
36	R/Pallavaram/Book1/9679/2015	26-10-2015 00:00	Conveyance Metro/UA
37	R/Pallavaram/Book1/3347/2009	11-09-2009 00:00	Conveyance Metro/UA
38	R/Pallavaram/Book1/1641/2017	09-03-2017 00:00	Agreement-construction Metro/UA

Sl. No.	Document Number	Registration date	Document type
39	R/Pallavaram/Book1/1642/2017	09-03-2017 00:00	Conveyance Metro/UA
40	R/Pallavaram/Book1/6832/2014	14-08-2014 00:00	Conveyance Metro/UA
41	R/Pallavaram/Book1/370/2017	23-01-2017 00:00	Conveyance Metro/UA
42	R/Pallavaram/Book1/372/2017	23-01-2017 00:00	Conveyance Metro/UA
43	R/Pallavaram/Book1/3879/2017	23-05-2017 00:00	Deposit of Title Deeds If loan is repayable on demand
44	R/Pallavaram/Book1/8824/2017	03-11-2017 00:00	Conveyance Metro/UA
45	R/Pallavaram/Book1/10115/2017	04-10-2017 00:00	Conveyance Metro/UA
46	R/Pallavaram/Book1/10114/2017	14-12-2017 00:00	Agreement-construction Metro/UA
47	R/Pallavaram/Book1/10117/2017	14-12-2017 00:00	Conveyance Metro/UA
48	R/Pallavaram/Book1/8779/2017	02-11-2017 00:00	Conveyance Metro/UA
49	R/ Pallavaram/Book 1/7894/2018	27-09-2018 00:00	(General) Power of Attorney deed
50	R/ Pallavaram/Book 1/9062/2018	13-11-2018 00:00	(General) Power of Attorney deed
51	R/ Pallavaram/Book 1/9523/2018	28-11-2018 00:00	Sale deed
52	R/ Pallavaram/Book 1/4448/2019	20-05-2019 00:00	(General) Power of Attorney deed
53	R/Pallavaram/Book 1/9343/2019	30-10-2019 00:00	Sale deed
54	R/Pallavaram/Book1/8500/2017	25-10-2017 00:00	Mortgage without possession for every Rs.100 or part thereof upto Rs.1
55	R/Pallavaram/Book1/1083/2018	06-02-2018 00:00	Mortgage without possession If it exceeds Rs.1000
56	R/Pallavaram/Book1/6452/2006	01-12-2006 00:00	Conveyance Metro/UA
57	R/Pallavaram/Book 1/1934/2018	20-03-2018 00:00	Deed of Receipt
58	R/Pallavaram/Book1/4810/2007	17-09-2007 00:00	Conveyance Metro/UA
59	R/Pallavaram/Book1/465/2017	27-01-2017 00:00	Conveyance Metro/UA
60	R/Pallavaram/Book1/804/2017	09-02-2017 00:00	Conveyance Metro/UA
61	R/Pallavaram/Book1/10442/2016	09-12-2016 00:00	Conveyance Metro/UA
62	R/Pallavaram/Book1/390/2017	23-01-2017 00:00	Conveyance Metro/UA
63	R/Pallavaram/Book1/743/2017	06-02-2017 00:00	Conveyance Metro/UA
64	R/Pallavaram/Book1/10342/2016	09-12-2016 00:00	Conveyance Metro/UA
65	R/Pallavaram/Book1/1073/2018	06-02-2018 00:00	Receipt

Annexure-3

Referred to in Paragraph 2.3.3

Certified copies of will issued to applicant other than the executant

Sl. No.	Document No	CC application number	Application submit date	CC print date
1	R/Pallavaram/Book3/41/2010	CCA/Pallavaram/1099/2019	09-05-2019	09-05-2019
2	R/Pallavaram/Book3/78/2004	CCA/Pallavaram/1805/2019	25-07-2019	25-07-2019
3	R/Pallavaram/Book3/66/2008	CCA/Pallavaram/244/2019	07-02-2019	07-02-2019
4	R/Pallavaram/Book3/10/2013	CCA/Pallavaram/2451/2019	27-09-2019	27-09-2019
5	R/Pallavaram/Book3/74/2006	CCA/Pallavaram/3212/2018	24-07-2018	25-07-2018
6	R/Pallavaram/Book3/144/2007	CCA/Pallavaram/3277/2019	24-12-2019	24-12-2019
7	R/Pallavaram/Book3/115/2014	CCA/Pallavaram/3288/2019	24-12-2019	24-12-2019
8	R/Pallavaram/Book3/122/2016	CCA/Pallavaram/609/2019	19-03-2019	19-03-2019
		CCA/Pallavaram/610/2019	19-03-2019	19-03-2019

Annexure-4

Referred to in Paragraph 2.4

Support requests relating to EC generation pending for more than 30 days

Sl No	SRO name	Support request No.	Request initiated date	Support request status
1	Adayar	SR/ACK/4422868	20-12-2019	Clarification Required
2	Kullanchavadi	SR/ACK/4404028	19-12-2019	Clarification Required
3	Nagal nayakkampatti	SR/ACK/4411588	19-12-2019	In Progress
4	Kunrathur	SR/ACK/4365508	16-12-2019	In Progress
5	Kunrathur	SR/ACK/4365548	16-12-2019	In Progress
6	Thackalai	SR/ACK/4189108	28-11-2019	In Progress
7	Melapalayam	SR/ACK/3707988	20-09-2019	Clarification Required
8		SR/ACK/3662708	16-09-2019	Clarification Required
9	Melakarur	SR/ACK/3642068	12-09-2019	Clarification Required
10	Thiruvidaimarudhur	SR/ACK/3613508	06-09-2019	Clarification Required
11	Purasaivakkam	SR/ACK/3541748	28-08-2019	Clarification Required
12	Moolakaraipatti	SR/ACK/3518188	26-08-2019	Clarification Required
13	Walajabad	SR/ACK/3463388	16-08-2019	Clarification Required
14	Thiruvarumpur	SR/ACK/3421668	08-08-2019	Clarification Required
15	Mylapore	SR/ACK/3362708	01-08-2019	Clarification Required
16	Anniyur	SR/ACK/3339148	30-07-2019	Clarification Required
17	Uthiramerur	SR/ACK/3274828	23-07-2019	Clarification Required
18	Marakkanam	SR/ACK/3147829	06-07-2019	Clarification Required
19	Coimbatore Joint II	SR/ACK/3071269	26-06-2019	Clarification Required
20	Vada madurai	SR/ACK/3046428	24-06-2019	Clarification Required
21	Trichy Joint I	SR/ACK/2858508	31-05-2019	Clarification Required
22	Kalasapakkam	SR/ACK/2690628	14-05-2019	Clarification Required
23	Suramangalam	SR/ACK/2507229	24-04-2019	Clarification Required
24	Vellakovil	SR/ACK/1729309	28-01-2019	On Hold
25	Walajabad	SR/ACK/4498388	30-12-2019	Clarification Required
26		SR/ACK/4493668	30-12-2019	Clarification Required
27	Kanchipuram Joint IV	SR/ACK/4401348	19-12-2019	Clarification Required
28	Kalayarkoil	SR/ACK/4406188	19-12-2019	Clarification Required
29	Pallavaram	SR/ACK/4388988	18-12-2019	Clarification Required
30	Perungalur	SR/ACK/4392548	18-12-2019	Clarification Required
31	Pallavaram	SR/ACK/4388948	18-12-2019	Clarification Required
32	Padappai	SR/ACK/4399348	18-12-2019	Clarification Required
33	Madurandakam	SR/ACK/4395828	18-12-2019	In Progress
34	Cheyyur	SR/ACK/4376308	17-12-2019	In Progress
35	Avadi	SR/ACK/4385668	17-12-2019	In Progress
36	Pappireddypatti	SR/ACK/4369829	16-12-2019	In Progress
37	Thiruchengode	SR/ACK/4355588	13-12-2019	Clarification Required
38	Trichy Joint I	SR/ACK/4335588	12-12-2019	Clarification Required
39	Panagudi	SR/ACK/4314228	10-12-2019	Clarification Required
40	Urayur	SR/ACK/4003268	08-11-2019	In Progress
41	AnnaNagar	SR/ACK/3857988	15-10-2019	Clarification Required
42	Erode Joint I	SR/ACK/3837948	11-10-2019	Clarification Required
43	Pallavaram	SR/ACK/3489788	20-08-2019	Clarification Required

Sl No	SRO name	Support request No.	Request initiated date	Support request status
44	Coimbatore Joint II	SR/ACK/2682668	13-05-2019	Clarification Required
45	Villivakkam	SR/ACK/2620108	06-05-2019	Clarification Required
46	Arcot	SR/ACK/2249428	19-03-2019	Clarification Required
47	Kodaikkanal	SR/ACK/4278908	06-12-2019	Clarification Required
48		SR/ACK/4278868	06-12-2019	Clarification Required
49	Pollachi	SR/ACK/4279308	06-12-2019	Clarification Required
50		SR/ACK/4271348	05-12-2019	Clarification Required
51	Coimbatore Joint I	SR/ACK/4263268	05-12-2019	In Progress
52	Krishnagiri Joint I	SR/ACK/4254471	04-12-2019	Clarification Required
53	Padappai	SR/ACK/4253909	04-12-2019	Clarification Required
54	Kunrathur	SR/ACK/4247668	04-12-2019	In Progress
55	Pallipattu	SR/ACK/4244868	03-12-2019	Clarification Required
56	Villupuram Joint II	SR/ACK/4183228	27-11-2019	Clarification Required
57	Palani Joint I	SR/ACK/4168952	26-11-2019	In Progress
58	Paramakudi	SR/ACK/4174828	26-11-2019	Clarification Required
59	Tuticorin Joint I	SR/ACK/4165628	26-11-2019	Clarification Required
60	Melapalayam	SR/ACK/4148788	25-11-2019	In Progress
61	Suramangalam	SR/ACK/4150510	25-11-2019	Clarification Required
62		SR/ACK/4146188	23-11-2019	Clarification Required
63	Chengleput Joint II	SR/ACK/4111588	19-11-2019	Clarification Required
64	Trichi Joint III	SR/ACK/4075268	15-11-2019	Clarification Required
65	Udumalpettai	SR/ACK/4031948	13-11-2019	Clarification Required
66	Mettur	SR/ACK/4023788	12-11-2019	In Progress
67	Nellikuppam	SR/ACK/3576909	03-09-2019	Clarification Required
68	Mettupalayam	SR/ACK/1965708	18-02-2019	In Progress
69	Thigaraya Nagar	SR/ACK/3973029	05-11-2019	Clarification Required
70	Kalayarkoil	SR/ACK/3978428	05-11-2019	Clarification Required
71	Adayar	SR/ACK/3947948	31-10-2019	Clarification Required
72	Madurai South Joint IV	SR/ACK/3941148	30-10-2019	Clarification Required
73	Pappireddypatti	SR/ACK/3933828	29-10-2019	In Progress
74		SR/ACK/3933668	29-10-2019	Clarification Required
75	Suramangalam	SR/ACK/3937268	29-10-2019	Clarification Required
76	Thiruttani	SR/ACK/3903668	22-10-2019	Clarification Required
77	Sembiam	SR/ACK/3909028	22-10-2019	Clarification Required
78	Madurandakam	SR/ACK/3909788	22-10-2019	Clarification Required
79	Melakarur	SR/ACK/3896309	21-10-2019	Clarification Required
80	Poonamallee	SR/ACK/3876509	17-10-2019	Clarification Required
81	Padappai	SR/ACK/3869508	16-10-2019	Clarification Required
82	Karakudi Joint I	SR/ACK/3864828	16-10-2019	Clarification Required
83		SR/ACK/3868068	16-10-2019	Clarification Required
84	Arakonam Joint II	SR/ACK/3859348	15-10-2019	Clarification Required
85	Thiruvannamalai Joint II	SR/ACK/3844828	14-10-2019	Clarification Required
86	Kodavasal	SR/ACK/3850828	14-10-2019	Clarification Required
87	Veerachozhan	SR/ACK/3837148	11-10-2019	Clarification Required
88	Thiyaga thurgam	SR/ACK/2206988	14-03-2019	Clarification Required

Sl No	SRO name	Support request No.	Request initiated date	Support request status
89	Trichy Joint I	SR/ACK/2054308	27-02-2019	Clarification Required
90	Nagal nayakkampatti	SR/ACK/2036788	25-02-2019	Clarification Required
91	Trichi Joint III	SR/ACK/3810668	09-10-2019	Clarification Required
92	Kalayarkoil	SR/ACK/3813188	09-10-2019	Clarification Required
93	Mettupalayam	SR/ACK/3813228	09-10-2019	Clarification Required
94	Trichi Joint III	SR/ACK/3810988	09-10-2019	Clarification Required
95	Madurandakam	SR/ACK/3798428	03-10-2019	Clarification Required
96	Suramangalam	SR/ACK/3790468	03-10-2019	Clarification Required
97	Valliyur	SR/ACK/3767508	30-09-2019	Clarification Required
98	Avadi	SR/ACK/3760789	27-09-2019	Clarification Required
99	Pallavaram	SR/ACK/3756388	26-09-2019	Clarification Required
100	Perundurai	SR/ACK/3755268	26-09-2019	Clarification Required
101	Sivagangai Joint II	SR/ACK/3741828	25-09-2019	Clarification Required
102		SR/ACK/3724268	24-09-2019	On Hold
103	Bhavani	SR/ACK/3722829	24-09-2019	Clarification Required
104	Erode Joint I	SR/ACK/3717388	23-09-2019	Clarification Required
105	Manamelkudi	SR/ACK/3716828	23-09-2019	Clarification Required
106	Avalpoondurai	SR/ACK/3714829	23-09-2019	Clarification Required
107	Avalpoondurai	SR/ACK/3715708	23-09-2019	Clarification Required
108	Manamelkudi	SR/ACK/3716628	23-09-2019	Clarification Required
109	Avalpoondurai	SR/ACK/3715468	23-09-2019	Clarification Required
110	Erode Joint I	SR/ACK/3717588	23-09-2019	Clarification Required
111	Kaniyur	SR/ACK/3701389	20-09-2019	Clarification Required
112	Uthukuli	SR/ACK/3695708	19-09-2019	Clarification Required
113	Chennai Central Joint I	SR/ACK/3695788	19-09-2019	Clarification Required
114		SR/ACK/3688548	18-09-2019	Clarification Required
115	Devakkottai	SR/ACK/3648508	12-09-2019	Clarification Required
116	Cheyyur	SR/ACK/3615909	09-09-2019	Clarification Required
117	Cheyyur	SR/ACK/3618628	09-09-2019	Clarification Required
118	Sulur	SR/ACK/3628428	09-09-2019	Clarification Required
119	Thiruvidaimarudhur	SR/ACK/3593748	05-09-2019	Clarification Required
120	Kodambakkam	SR/ACK/3576628	03-09-2019	Clarification Required
121	Cheyyur	SR/ACK/3581068	03-09-2019	In Progress
122	Cheyyur	SR/ACK/3573428	31-08-2019	Clarification Required
123	Cheyyur	SR/ACK/3573308	31-08-2019	Clarification Required
124	Cheyyur	SR/ACK/3573508	31-08-2019	Clarification Required
125	Urayur	SR/ACK/3569509	30-08-2019	Clarification Required
126	Chengleput Joint I	SR/ACK/3566868	30-08-2019	Clarification Required
127	Bhavani	SR/ACK/3527348	27-08-2019	Clarification Required
128	Thirumuttam	SR/ACK/3532068	27-08-2019	Clarification Required
129	Suramangalam	SR/ACK/3525628	26-08-2019	Clarification Required
130	Salem West Joint III	SR/ACK/3516108	26-08-2019	Clarification Required
131	Thiruporur	SR/ACK/3501388	22-08-2019	In Progress
132	Chengleput Joint II	SR/ACK/3479988	20-08-2019	Clarification Required
133	Chengleput Joint II	SR/ACK/3478708	20-08-2019	Clarification Required

Sl No	SRO name	Support request No.	Request initiated date	Support request status
134	Srivaikundam	SR/ACK/3478670	20-08-2019	In Progress
135	Chennai Central Joint I	SR/ACK/3473068	19-08-2019	Clarification Required
136	Chengleput Joint II	SR/ACK/3475988	19-08-2019	Clarification Required
137	Chengleput Joint II	SR/ACK/3473548	19-08-2019	Clarification Required
138	Avadi	SR/ACK/3465028	17-08-2019	Clarification Required
139	Ayyampalayam	SR/ACK/3457908	16-08-2019	Clarification Required
140	Pochampalli	SR/ACK/3457308	16-08-2019	Clarification Required
141	Papanasam	SR/ACK/3433468	10-08-2019	Clarification Required
142	Trichi Joint III	SR/ACK/3423229	09-08-2019	Clarification Required
143	Kumbakonam Joint I	SR/ACK/3427068	09-08-2019	Clarification Required
144	Ambattur	SR/ACK/3430869	09-08-2019	Clarification Required
145	Mannarkudi	SR/ACK/3417148	08-08-2019	Clarification Required
146	Sankaranainarkoil	SR/ACK/3404948	07-08-2019	Clarification Required
147	Coimbatore Joint II	SR/ACK/3401108	06-08-2019	Clarification Required
148	Kunrathur	SR/ACK/3390228	06-08-2019	Clarification Required
149	Cheranmadevi Joint I	SR/ACK/3384948	05-08-2019	Clarification Required
150	Dharapuram	SR/ACK/3369708	02-08-2019	Clarification Required
151	Chengleput Joint II	SR/ACK/3344668	31-07-2019	Clarification Required
152	Chengleput Joint II	SR/ACK/3350708	31-07-2019	Clarification Required
153	Udumalpettai	SR/ACK/3342748	31-07-2019	Clarification Required
154	Tambaram	SR/ACK/3336268	30-07-2019	Clarification Required
155	Periyanayakkan Palayam	SR/ACK/3333068	30-07-2019	Clarification Required
156	Sethur	SR/ACK/3330188	30-07-2019	Clarification Required
157	Perundurai	SR/ACK/3328509	29-07-2019	Clarification Required
158	Thittakudi	SR/ACK/3311308	26-07-2019	Clarification Required
159	Sembiam	SR/ACK/3306469	26-07-2019	Clarification Required
160	Triplicane	SR/ACK/3278788	24-07-2019	Clarification Required
161	Thakkattur	SR/ACK/3274108	23-07-2019	Clarification Required
162	Gobichettipalayam Joint I	SR/ACK/3255308	22-07-2019	Clarification Required
163	Thiruvidaimarudhur	SR/ACK/3247028	19-07-2019	Clarification Required
164	Alwarthirunagari	SR/ACK/3246668	19-07-2019	In Progress
165	Srivaikundam	SR/ACK/3243388	18-07-2019	Submitted
166	Coimbatore Joint II	SR/ACK/3232230	17-07-2019	Clarification Required
167	Pernampattu	SR/ACK/3224148	16-07-2019	Clarification Required
168	Chengleput Joint II	SR/ACK/3225988	16-07-2019	Clarification Required
169	Tambaram	SR/ACK/3211348	15-07-2019	Clarification Required
170	Periamet	SR/ACK/3215708	15-07-2019	Clarification Required
171	Neelankarai	SR/ACK/3205628	12-07-2019	Clarification Required
172	AnnaNagar	SR/ACK/3187628	11-07-2019	Clarification Required
173	Tambaram	SR/ACK/3195188	11-07-2019	Clarification Required
174	Ashok Nagar	SR/ACK/3180708	10-07-2019	Clarification Required
175	Tharamangalam	SR/ACK/3163628	09-07-2019	Clarification Required
176	Velur	SR/ACK/3150548	06-07-2019	Clarification Required
177	Ashok Nagar	SR/ACK/3139828	05-07-2019	Clarification Required
178	Keeranur	SR/ACK/3125388	03-07-2019	Clarification Required
179	Avalpoondurai	SR/ACK/3101869	01-07-2019	Clarification Required

Sl No	SRO name	Support request No.	Request initiated date	Support request status
180	Poonamallee	SR/ACK/3049948	24-06-2019	Clarification Required
181	Theni	SR/ACK/2944868	11-06-2019	Clarification Required
182	Poonamallee	SR/ACK/2732188	17-05-2019	Clarification Required
183	Parangi pettai	SR/ACK/2711748	16-05-2019	Submitted
184	Virugambakkam	SR/ACK/2427988	09-04-2019	Clarification Required
185	Avadi	SR/ACK/2371108	01-04-2019	Clarification Required
186	Virugambakkam	SR/ACK/2320628	27-03-2019	Clarification Required
187	Virugambakkam	SR/ACK/2192948	13-03-2019	Clarification Required
188	Virugambakkam	SR/ACK/2183228	12-03-2019	On Hold
189	Pethanayakanpalayam	SR/ACK/2143108	07-03-2019	Submitted
190	Nazareth	SR/ACK/2053908	27-02-2019	In Progress
191	Kodambakkam	SR/ACK/1617068	11-01-2019	On Hold
192	Nagoor	SR/ACK/1591428	10-01-2019	On Hold

Annexure-5

Referred to in Paragraph 3.3.4

Details of documents having poor quality of facial images

Sl. No.	Document number	Registration year	Defect number as per quality check list
1	101	2018	11
2	268	2019	16
3	660	2018	17
4	703	2018	5&17
5	950	2018	17
6	1293	2019	7
7	1538	2019	7
8	2294	2019	12
9	2748	2019	7
10	3253	2018	7
11	3505	2018	17
12	3746	2019	7
13	4594	2018	5&17
14	5238	2018	5
15	6657	2018	17
16	7407	2018	5,8&17
17	9252	2018	5&18
18	9658	2019	10
19	10411	2018	12
20	1539	2020	1,12,13

Annexure-6

Referred to in Paragraph 3.4.3

Documents engaged by revenue authorities

Sl. No.	Year	Document No	SR office	Whether remarks reflected in EC
1	1986	1702	Tiruvottiyur	yes
2	1986	1622	Tiruvottiyur	yes
3	1986	1712	Tiruvottiyur	yes
4	2003	851	Arani_chennai_north	yes
5	2003	852	Arani_chennai_north	yes
6	2003	844	Arani_chennai_north	yes
7	2003	845	Arani_chennai_north	yes
8	2003	846	Arani_chennai_north	yes
9	2008	2379	Periamet	yes
10	2005	216	Kodambakkam	yes
11	2005	583	Anna Nagar	no remarks
12	2009	2649	Neelankarai	no remarks
13	2010	711	Periamet	yes
14	2010	2298	Periamet	yes
15	2011	4075	Gummidipoondi	yes
16	2011	4076	Gummidipoondi	yes
17	2011	4077	Gummidipoondi	yes
18	2011	4078	Gummidipoondi	yes
19	2011	4079	Gummidipoondi	yes
20	2011	4080	Gummidipoondi	yes
21	2011	4081	Gummidipoondi	yes
22	2011	4082	Gummidipoondi	yes
23	2011	4083	Gummidipoondi	yes
24	2011	4084	Gummidipoondi	yes
25	2011	4085	Gummidipoondi	yes
26	2011	4086	Gummidipoondi	yes
27	2011	4087	Gummidipoondi	yes
28	2011	4088	Gummidipoondi	no remarks
29	2011	4089	Gummidipoondi	no remarks
30	2011	4090	Gummidipoondi	no remarks
31	2011	4091	Gummidipoondi	no remarks
32	2011	4092	Gummidipoondi	no remarks
33	2011	3447	Gummidipoondi	yes
34	2012	5520	Pammal	yes
35	2012	6485	Thiruvottiyur	yes
36	2013	5509	Gummidipoondi	no remarks

Sl. No.	Year	Document No	SR office	Whether remarks reflected in EC
37	2013	5508	Gummidipoondi	no remarks
38	2013	5510	Gummidipoondi	no remarks
39	2013	3222	pammal	yes
40	2013	3223	pammal	yes
41	2014	3384	Gummidipoondi	no remarks
42	2014	3385	Gummidipoondi	yes
43	2014	4584	Gummidipoondi	yes
44	2015	3178	Gummidipoondi	yes
45	2015	3179	Gummidipoondi	yes
46	2015	3180	Gummidipoondi	yes
47	2016	1941	Gummidipoondi	yes
48	2017	1139	Gummidipoondi	yes
49	2017	1140	Gummidipoondi	yes
50	2018	3110	Periamet	yes
51	2018	3109	Periamet	yes

Annexure-7

Referred to in Paragraph 3.5.1 (a)

Details of defect found during functional testing

Sl No	SRO	Description	Portal/ Backoffice	Application	Sub Application/ Deed	Screen Name	Priority	Remarks	Status
1	Adayar	Book 1- 563/2016 on Copy Party from PR document, data not copied.	Portal	Document Registration	Settlement deed	Linking PR document	High	Only data in tamil font is copied.	Partially Completed
2	Adayar	In case of UDS property (Plot with Building, Flats), Linear Measurement is not mandatory. But system is mandating to enter Linear Measurements	Portal	Document Registration	Settlement deed	Linear Measurement	High	Entering the Linear measurement details can be skipped	Completed
3	Adayar	In case if Settlee not executing the Document, Representative is not mandatory for the Settlee. But when Settlee added with age 16. System is mandating to enter Representative-Minor Guardian	Portal	Document Registration	Settlement deed	Representative details	High	Representative is mandatory in case if the settlee is minor.	Pending
4	Adayar	In the deed print out, before the Witness details provision for signature of the Settlor is not available.	Portal	Document Registration	Settlement deed	Deed printout	High	Settlor signature	Completed
5	Adayar	Witness should not come in separate screen. It should be displayed along with a Document content.	Portal	Document Registration	Settlement deed	Deed printout	High	Witness details are available in the deed as running pages only. It is not displayed separately,	Completed
6	Adayar	In the Print details Screen, in the grid to add the Stamp details, the last column name "Action" button should be displayed in a single line. Word wrap should not happen	Portal	Document Registration	All deeds	Print details	Low	No "Action" button is displayed in the screen.	Completed
7	Adayar	In the Document valuation screen, after entering the Stamp details, the Amount payable and Final Amount payable is not same. Amount payable displays value after deducting the Stamp details. But in the Final amount, the stamp details paid is not deducted.	Portal	Document Registration	All deeds	Document valuation	Medium	Option of entering the stamp details is not available in the document valuation screen. There is no Amount payable and Final Amount payable column separately.	Completed

Sl No	SRO	Description	Portal/ Backoffice	Application	Sub Application/ Deed	Screen Name	Priority	Remarks	Status
8	Mylapore	By default, for Tamil fields typewriting mode should be set to Tamil typewriter for Government and Company Party Type. For Individual Party Type it is working properly.	Portal	Common	Party Details	Common	Low	Correction executed in the portal.	Completed
9	Mylapore	In case of multiple executants, if we have added representative for each executant then in PDF print out for 1st executant "1)" should come and for 2nd "2)" should come but in PDF for 1st nothing is coming and for 2nd executant "1)" is coming in the representative details section	Portal	Common	Document Creation	Deed Printout	Medium	Correction executed in the portal.	Completed
10	Mylapore	In case of Non-Family Release, in deed print out after text "The Releasee of the document is related to Releasor as" nothing is coming.	Portal	Document Registration	Release Deed	Deed Printout	High	Correction executed in the portal.	Completed
11	Mylapore	In Deed print out for "Total Market Value of the release property is Rs." line the value should come as per Released Share and not total market value	Portal	Document Registration	Release Deed	Deed Printout	High	Correction executed in the portal.	Completed
12	Guduvan-cheri	Sale deed print out: Blank page is coming 12279	Portal	Document registration	Sale deed	PDF Print	High	Error rectified.	Completed
13	Guduvan-cheri	Token Print out (tamil and english) alignment is not there.	Portal	Document registration	Token	Token print	High	Token is generated only in Tamil	Completed
14	Guduvan-cheri	Token print out -In Applicant details: Sub Registrar office should come instead of sub registrar	Portal	Document registration	Token	Token print	Medium	Correction executed in the portal.	Completed
15	Guduvan-cheri	Token print out (Tamil) - print out should come only in single page, but in generated print two pages are coming	Portal	Document registration	Token	Token print	High	Correction executed in the portal.	Completed
16	Guduvan-cheri	Token print out (Tamil)- varugaipurihalukkaana naal - space should be given "varugai purithalukkaana naal". And in appointment date "Month" - instead of Tamil month (chithirai) it should come in English month only	Portal	Document registration	Token	Token print	High	The date of registration and date of appointment is mentioned only in numeric.	Completed
17	Adayar	Linked PR- 563/2016 in Rectification deed. When trying to copy party Party displayed twice. On copy no details are copied. Same party name displayed	Portal	Document Registration	Rectification deed	Copy Party	High	Party details copied only once	Completed

Sl No	SRO	Description	Portal/ Backoffice	Application	Sub Application/ Deed	Screen Name	Priority	Remarks	Status
		twice; this issue occurs in all PRs linked							
18	Adayar	In the Boundary details, Special Character ' & ' should be accepted	Portal	Document Registration	All deeds	Boundary details	High	System accepting special characters like '&'.	Completed
19	Adayar	In lease deed, linked 510 /2017 when linked displayed as Invalid link document	Portal	Document Registration	Lease deed	Linking PR document	High	Able to link the document	Completed
20	Adayar	In the Lease details, Total lease period given as 10 years and Incremental duration given as 6 years. In Back office, alert displayed as Lease period and Increment duration should be equal. But no validation done in Portal.	Portal	Document Registration	Lease deed	Lease details	High	Provision to mention the lease period *i.e.*, lease start date and lease end date is available. However, the provision of incremental duration is itself not available in the portal to mention the same period in both the places.	Pending
21		In Lease details, given Lease period as 10 years. Incremental *per cent* is 10. Three year after for the duration of Six years. After that 20 *per cent* increment. But the Lease amount is calculated wrongly	Portal	Document Registration	Lease deed	Lease details	High	Provision to mention the lease period *i.e.*, lease start date and lease end date is available. However, the provision of incremental duration is not available in the portal to mention the same period in both the places.	Pending
22	Mylapore	In boundary Details section for language culture in Tamil, label should have (in Tamil). Currently it is displayed (in English) it is displaying.	Portal	Document Registration	Common	Boundary Details	Low	Correction executed in the portal.	Completed
23	Guduvan cheri	Sale Agreement. In boundary details screen, what is in the north (street) label is not required	Portal	Document Registration	Sale Agreement	Boundary details	Medium	Correction executed in the portal.	Completed

Sl No	SRO	Description	Portal/ Backoffice	Application	Sub Application/ Deed	Screen Name	Priority	Remarks	Status
24	Guduvan cheri	In advance search option, in portal The status should change based on the new flow	Portal	Document Registration	All deeds	My documents	High	In the advanced search under my documents the status should be selected from the dropdown list.	Pending

Annexure-8

Referred to in Paragraph 3.5.1 (a)

Details of observations noticed during user acceptance testing by Audit

Sl. No	Module name	Deed name/ process name	Portal/ back office	Test scenario	Audit findings	Remarks	Priority
1	New User registration	Portal	Portal	New User Registration in Portal	A user (Citizen-Individual) can create multiple login credentials in the TNReginet site with same personal details except for the phone no. which was the only unique field.	There is no check on the combination of the key details (name, dob, identity no. etc.) to avoid an individual to create multiple ids. A valid PAN. or the Aadhaar number which is unique can be used for creating user credentials so multiple id creation for the same person can be avoided.	Medium
2	Document Registration	Portal/Citizen Login	Portal	Create a sale document by linking previous document available under Book 1	The system allows linking of document just by selecting any SR Office and entering a random document number and year. The details of id proofs, property and names of the party details are available for viewing	The system should not allow to link the previous document for further draft creation. The system should send an alert to the executant's registered phone number. For this purpose, the department should make the mobile details column mandatory for the executant and claimant.	High
3	Document Registration	Portal/Citizen Login	Portal	Create a sale document by linking previous document available under Book 1 and copying the data	The data of the linked document can be copied by enabling the check box available. After the data is copied the system shows a pop-up message "Please verify the copied migrated data".	The system should not allow to link the previous document for further draft creation. The system should send an alert to the executant's registered phone number. For this purpose, the department should make the mobile details column mandatory for the executant and claimant.	High
4	Document Registration	Portal/Citizen Login	Portal	Enter a valid id proof of a different person under the guardian details.	The system accepts the id number, a valid PAN even though it does not belong to the guardian.	The system should verify the PAN details with the database and in case of mismatch it should not proceed further to the next screen.	Medium
5	Document Registration	Portal/Citizen Login	Portal	Select PAN as income proof under supporting details and add any PAN	The system does not validate the PAN entered under the supporting details column. The system does not verify the match between the PAN with that of the name of the parties.	The system should verify the PAN details with the database and in case of mismatch it should not proceed further to the next screen.	Medium
6	Document Registration	Sale deed creation in portal	Portal	Sale deed creation by linking previous document.	A sale deed was created by linking a previous document where the Claimant had given PAN as identity proof. The system allows to edit the PAN under identity no. *i.e.*, it allows to enter any valid PAN and proceeds.	PAN should be verified with PAN database.	Medium
7	Document Registration	Sale deed creation in portal	Portal	Sale deed creation by linking previous document.	The property details can be fetched just by clicking on the check box "linked survey". The complete details of the property appears in the property remarks which is editable.		High

Sl. No	Module name	Deed name/ process name	Portal/ back office	Test scenario	Audit findings	Remarks	Priority
8	Document Registration	Sale deed creation in portal	Portal	Sale deed creation by linking previous document.	In case of a property linked from previous document the system allows to make changes in the boundary details, street name.		High
9	Document Registration	Sale deed creation in portal	Portal	Sale deed creation after execution of settlement	The system allows the same executant to create a sale deed for the same property after executing a settlement deed. The system does not show any error message.		High
10	Document Registration	Token system/BO	Back office	Initiate a token and check the same in JA/SR Login	A token was initiated for the temporary document number for the date 01.03.2021 at 15.00 to 15.30hrs. The system allows the token to be pulled before the scheduled time at the JA login and process the document	The drafts created should be available in the JA login only during the token time and further.	Medium
11	Document Registration	Sale deed creation in portal	Portal	Sale deed creation by linking previous document and selecting the previous executant as the current executant evenafter the full ownership is transferred.	The system allows adding the executant of the previous document as executant in the current sale also, even after the ownership is completely transferred to the claimant (new transactions). The system also allows entering the construction agreement number pertaining to the previous transaction while creating this sale deed.	There should be a provision in the system that the claimant of the previous transaction should be the executor in the current transaction by default. The system should freeze the claimant name from the previous document as executant of the new transaction.	High
12	Document Registration	Sale deed creation	Portal	Sale deed creation and tokens taken for two different time slots.	A token was initiated for the temporary document number at 15.00 to 15.30hrs and another token was initiated at 13.00 to 13.30hrs in the Citizen login. Two temporary registration numbers were generated and the system also allows initiating token for both.	The system should not allow to generate two tokens for the same document which is unnecessarily blocking as the tokens per day are limited.	High
13	Document Registration	Sale deed creation in the portal	Portal	Sale deed creation where an NRI purchases agricultural property.	The NRI cannot purchase an agricultural property as per the Foreign Exchange Management (Acquisition and Transfer of Immovable Property in India) Regulations, 2018. But while creating a draft of sale deed the system ask if the individual (Claimant) is an NRI or not however this option is available in the Hindu marriage registration and Tamil Nadu Marriage registration. Hence, any person who has an Indian id proof can submit the same and purchase an agricultural land in India without disclosing their tax status.	The system should ask for the resident status of the citizen mandatorily.	Medium
14	Document Registration	Construction deed creation in the portal	Portal	Con-struction agreement creation.	While filling up the address of the village details after filling up the Taluk option, a dropdown of the villages available in that particular taluk is listed. In the dropdown menu there is an option “other”. This shows that not all the village names are uploaded into the systems.	The option "others" should be replaced with the list of all the village names.	Low

Sl. No	Module name	Deed name/ process name	Portal/ back office	Test scenario	Audit findings	Remarks	Priority
15	Document Registration	Construction deed creation in the portal	Portal	Con-struction agreement creation.	Representative details to be mandatorily filled up in this type of document (Second party - Government) where the purchaser/allottee/owner should select the representation from the dropdown list. (SPOA,Guardian, GPOA, Court Appointed curator.) If we select the General power of attorney under the representation by details, any general power of attorney document pertaining to any SRO (Within Tamil Nadu) can be linked. If we try to enter a general power of attorney registered outside Tamil Nadu, the system does not ask for anything beyond document number, date of registration and document type.	A provision to upload a scanned GPOA can be introduced in the site for cases where GPOA is registered outside Tamil Nadu. The GPOA document so uploaded should be verified in the concerned office where it was registered.	Low
16	Document Registration	Construction deed creation in the portal	Portal	Con-struction agreement creation.	Under survey details column there is an option called "Not available" under survey number dropdown. After selecting this option any number can be mentioned thereafter in the survey no (*i.e*) even survey numbers relating to government land can be given as input.		Medium
17	Document Registration	Construction deed creation in the portal	Portal	Con-struction agreement creation.	Under Building construction details, the built-up area is mandatory column where any value above 0 is accepted. (Eg.1).	Minimum limit of built-up area can be set in the system.	Low
18	Document Registration	Settlement deed	Portal	Create a settlement deed among three sons with one sons' father name different.	The system does not prompt for any error it accepted different father name in the place of father details.		Medium
19	Document Registration	Partnership deed	Back-office	Modificatio n of Partnership deed in JA Login.	The token was scheduled between 12.00hrs and 1300 hrs which was viewed/edited before the scheduled time allotted (11.33hrs.) The JA modified the contribution amount of party 1 to Rs.200000 from the earlier amount of Rs.100000.	The drafts created should be available in the JA login only during the token time and further. The trail of changes made by JA should be made available for SR to view	High
20	Document Registration	Deposit of Title deeds	Portal	Enter the age of the Mortgagor as 30 and select the identity proof as Pensioners identity card	The age of the mortgagor was entered as 30 and the identity proof was selected as Pensioners identity card and the identity number was entered. The system did not prompt any error.		Low
21	Document Registration	Release deed-Portal/Back Office	Back-office	Creation of Release deed and processing in JA login.	A release deed was created by entering a random PAN number for the releasor and token was initiated. In the JA Login under the section supporting documents by clicking on "Click here to Bulk PAN Approval" the PAN submitted can be verified. The PAN details were fetched, and the details of the PAN holder appear in a new dialog box. The name in the PAN card database does not match with the party		Medium

Sl. No	Module name	Deed name/ process name	Portal/ back office	Test scenario	Audit findings	Remarks	Priority
					name but even then the system allows proceeding to next step.		
22	Document Registration	Will deed	Portal	Creation of draft will deed	The system prompts for entering the presenter's mobile number only in the presenter/return to party details. Mobile no. is not a mandatory column in the testator or beneficiary details.		Medium
23	Document Registration	Will deed	Portal	Creation of draft will deed	The Aadhaar number is not a part of the identification type in supporting details.		Low
24	Document Registration	Gift deed/Back Officer	Back office	Create gift deed where Father is executing a gift deed to and in favour of his son. The Donor and the guardian of the Donee are one and the same.	When we tried rejecting the document in the JA Login the system allows selecting all the rejection reasons from the list of reasons provided. The refusal does not go to the SR for approval, but the SR can only view the refusal slip in his login.	Creation and authorisation should be implemented like maker checker concept.	High
25	Document Registration	Gift deed	Portal	Create gift deed where son (minor) is executing a gift deed to and in favour of his mother.	The minor cannot be a donor in a gift deed as he is not eligible to contract so they cannot transfer property as a gift. If the donor is a minor then the gift deed becomes invalid. There is no restriction in the system in the home screen while creating a gift deed.		High
26	Document Registration	Gift deed	Portal	Create gift deed where son (minor) is executing a gift deed to and in favour of his mother.	The system allows the minor details to be filled under donor details and while the representative details should be mandatorily filled as the donor is minor. (Minor Guardian) details. When the identity type was selected as Driving licence for a 12 year old minor; the system does not prompt any error.	Age restrictions can be added to the type of identity proof as per the eligibility. (Example Voter id card can be enabled only is the applicant is 18 years old.)	Low
27	Document Registration	Other deed	Portal	Create a lease deed under other deed	Under the first party details the Driving licence was given as identity proof where any random number is accepted by the system as identification no. Similarly, under the second party details the freedom fighter's identity card alpha numeric characters were entered in the identification no. and the system accepted the same.	The validity of the identity number entered should be cross verified.	Medium
28	Document Registration	Portal/Citizen Login	Portal	Fill the email id of Executant and Claimant for receiving the information .	The system accepts any random email id (for example system accepts the email id "ashokkumars@nun.ka" to be entered. It does not check for the validity.	The system can verify the email id by sending an verification link by clicking which the user will be allowed to proceed further in creating the document.	Low

Sl. No	Module name	Deed name/ process name	Portal/ back office	Test scenario	Audit findings	Remarks	Priority
29	Document Registration	Portal/Citizen Login	Portal	Fill the Witness details	To create a document, 2 execution witness and 2 identification witness are mandatory. In the identity type of identification witness, all ids are listed whereas while proceeding to next screen an error message appears stating '2 identification witness with Aadhaar is mandatory'. It accepts only Aadhaar as id proof even when other ids are listed in the type		Low
30	Document Registration	Portal/Citizen Login- Creation of a document	Portal	Enter the claimant as "minor".	The claimant age has been entered as "1" year and also the marital status was stated as married. The system allows adding details of the minor in the claimant details column even without asking for the proof of identity.	Proof of identity and age should be made mandatory in case of minor.	Low

Annexure-9

Referred to in Paragraph 3.5.1 (c) and 3.6 (ii)

Details of Release notes released by the Department

Sl. No.	Date of release	Phase I	Phase II	Total
1	12-Mar-19	6	0	6
2	29-Apr-19	12	10	22
3	04-Mar-19	8	6	14
4	27-Mar-19	4	13	17
5	07-May-19	14	7	21
6	25-Jan-19	13	3	16
7	21-Jan-19	20	6	26
8	05-Feb-19	5	11	16
9	07-Jan-19	9	6	15
10	18-Feb-19	7	8	15
11	11-Feb-19	5	6	11
12	19-Mar-19	7	5	12
13	16-Apr-19	5	18	23
14	12-Jun-19	5	9	14
15	02-Jul-19	6	8	14
16	01-Apr-19	9	5	14
17	09-Apr-19	9	15	24
18	28-May-19	6	6	12
19	22-May-19	0	9	9
20	16-Jul-19	5	0	5
21	14-May-19	5	13	18
22	10-Jul-19	9	8	17
23	06-Jun-19	10	20	30
Total		**179**	**192**	**371**

Annexure-10

Referred to in Paragraph 4.4

Details of MIS reports yet to be developed

Sl. No.	MIS Reports not developed
1	Particulars of local audit paras for which final orders passed but pending collection of amount
2	Year wise pendency of audit paras
3	Details of AG(A)report for which reply is to be sent
4	Details of AAG(A) paras involving money value
5	Year wise pendency of AG (A) Paras
6	Paras raised during Annual Inspection by DIG/DR/AIG - Final orders passed but pending collection of amount
7	Number of chit arbitration cases
8	Details of Inspection for societies and filing of returns
9	Performance evaluation of DRs(Admin)
10	Registration of firms
11	Details of Impounded documents

LINK ANNEXURES

Link Annexure No.	Paragraph Reference	Link
1	2.2.3	https://cag.gov.in/uploads/media/Link-Annexure-1-062399ec26412a0-81787331.pdf
2	2.2.5	https://cag.gov.in/uploads/media/Link-Annexure-2-062399f185123c9-90510465.pdf
3	2.3.2	https://cag.gov.in/uploads/media/Link-Annexure-3-062399f4a05ba34-14255163.pdf
4	2.4	https://cag.gov.in/uploads/media/Link-Annexure-4-06239bdc4533e24-39332175.pdf
5	3.2 (a)	https://cag.gov.in/uploads/media/Link-Annexure-5-06239b4e6bf4322-37977843.pdf
6	3.7.1	https://cag.gov.in/uploads/media/Link-Annexure-6-06239b51c7b37d8-85327454.pdf
7	3.7.2	https://cag.gov.in/uploads/media/Link-Annexure-7-06239b53f586f24-05608783.pdf
8	3.7.2	https://cag.gov.in/uploads/media/Link-Annexure-8-06239b56a13f244-10269790.pdf
9	4.1	https://cag.gov.in/uploads/media/Link-Annexure-9-06239b5c4084c20-61821931.pdf
10		https://cag.gov.in/uploads/media/Link-Annexure-10-06239b5eb4c5867-78232074.pdf
11		https://cag.gov.in/uploads/media/Link-Annexure-11-06239b6433aa5e4-38820613.pdf
12		https://cag.gov.in/uploads/media/Link-Annexure-12-06239b66dc014d6-10424991.pdf
13	4.2	https://cag.gov.in/uploads/media/Link-Annexure-13-06239b692c7c3c6-67137761.pdf
14	4.3	https://cag.gov.in/uploads/media/Link-Annexure-14-06239b6bae76bf9-02227650.pdf

Glossary

AEE	Assistant Executive Engineer
CC	Certified Copies
CERT-IN	Indian Computer Emergency Response Team
DCB	Demand, Collection and Balance
DRM	Document Registration Module
EC	Encumbrance Certificate
GoTN	Government of Tamil Nadu
IGR	Inspector General of Registration
IS	Indian Stamp Act, 1899
MIS	Management Information System
NFIQ	NIST Fingerprint Image Quality
NIC	National Informatics Centre
NLRMP	National Land Records Modernization Program
NSDL	National Securities Depository Ltd
NSIPL	M/s. Nine Starts Information Technologies Pvt. Ltd.
O&M	Operation and Maintenance
PAN	Permanent Account Number
PAO	Pay and Accounts Office
POA	Power of Attorney
PWD	Public Works Department
QR	Quick Response
RF	Registration Fee
RFP	Request for proposal
SD	Stamp Duty
SDC	Special Deputy Collector
SHCIL	Stock Holding Corporation of India Limited
SI	System Integrator
SLA	Service Level Agreement
SRO	Sub Registrar Office
SRS	System Requirement Specification
STAR	Simple and Transparent Administration of Registration
STQC	Standardisation Testing and Quality Certification
TNTC	Tamil Nadu Treasury Challan
TPA	Third Party Auditor
UAT	User Acceptance Testing
WBSL	M/s. Writers Business Services Ltd.

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