

## REVENUE DEPARTMENT

### 1.4 Computerisation of Land Records

#### Highlights

*Computerisation of Land Records, a Centrally Sponsored Scheme, though in its twentieth year of operation, was still to achieve an optimal functional level even after an expenditure of Rs 27 crore had been incurred on it. In the implemented areas, namely the 'A' register and 'Chitta', the data was incomplete and still contained errors. Errors and deficiencies pointed out in an earlier review of this scheme in 2002-03 had still not been addressed. New components taken up in 2006 viz., 'cadastral mapping' and 'Adangal' remained in their initial stages. The software did not ensure that the information processed by the systems met the desired control objectives, such as completeness, correctness, timeliness and validity of data and preservation of integrity.*

- Out of Rs 36.98 crore sanctioned by GOI during the period 2000-08, Rs 9.94 crore remained blocked with the Electronics Corporation of Tamil Nadu.

(Paragraph 1.4.6.1)

- Computers and peripherals procured at a cost of Rs 8.21 crore remained unproductive for want of backbone connectivity and application software.

(Paragraph 1.4.6.2)

- Avoidable expenditure of Rs 45 lakh was incurred on procurement of Digital Audio Tape (DAT) drives for backup of data while the computers had already been provided with DVD writers.

(Paragraph 1.4.6.3)

- A sum of Rs 3 crore sanctioned for e-Governance initiatives was diverted for unintended purposes.

(Paragraph 1.4.6.5)

- Lacunae pointed out earlier with regard to computerisation of 'A' register and 'Chitta' had not been fully addressed despite the Department's assurance to the Public Accounts Committee.

(Paragraph 1.4.7.1)

- Due to lack of validation controls, capture of data from the manual 'A' register remained incomplete. The total numbers of

**sub-divisions in the villages and the extent of land therein were not reconciled with the manual system.**

**(Paragraph 1.4.7.2)**

➤ **Incomplete computerisation of the 'Adangal' register resulted in unproductive expenditure of Rs 1.68 crore.**

**(Paragraphs 1.4.8 and 1.4.8.1)**

➤ **The cadastral mapping project, scheduled to be completed in 30 months, lagged behind with only three *per cent* cases completed even after 18 months of its commencement.**

**(Paragraph 1.4.9.1)**

➤ **Due to deficient software, the area of land calculated for each survey number did not agree with the sum total of its sub-divisional areas in 18 *per cent* of the test-checked data.**

**(Paragraph 1.4.9.4)**

### **1.4.1 Introduction**

The Centrally Sponsored Scheme, 'Computerisation of Land Records' (CLR) was launched in 1988-89 to carry out effective land reforms and provide better delivery of citizen services. Its objectives included the following:

- Development of a modern, comprehensive and transparent land records management system
- Smooth distribution of Records of Rights<sup>84</sup> (ROR) at reasonable rates
- Digitisation of all spatial and non-spatial data

The key records maintained in the Department like the 'A' register, 'Chitta', 'Adangal' and Field Measurement Sketches (FMS) (also called cadastral mapping) were to be computerised under the scheme. The 'A' register contained details of land while 'Chitta' was a record of ownership and 'Adangal' stored details of tenancy and cultivation. Cadastral mapping contained sketches of all sub-divisions of land. Out of an outlay of Rs 37 crore, an amount of Rs 27 crore had been spent on CLR till date (April 2009). While capture of data relating to the 'A' register and the 'Chitta' was complete and the related functions computerised, capture of data relating to the other two functions, namely, 'Adangal' and cadastral mapping was in progress. The National Land Reforms Management Programme (NLRMP) integrating the CLR and SRA (Strengthening of the Revenue Administration) schemes introduced by Government of India (GOI) in September 2008 was in its initial stage in the State.

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<sup>84</sup> Records to establish ownership of land.

### **1.4.2 Organisational structure**

The Department functions under the Commissioner of Survey and Settlement, supported by an Additional Director, at the State level. The State is divided into four regions. Each region is headed by a Deputy Director. Each district is headed by an Assistant Director of Survey and Land Records. The districts are further divided into sub-divisions and taluks. The sub-divisional offices do not have any survey personnel on their rolls and are headed by Revenue Divisional Officers. Inspectors, Deputy Inspectors, Sub-inspectors of Survey etc., carry out the functions of the Department at the Taluk level.

### **1.4.3 Audit objectives**

The objectives of audit were to assess whether :

- the observations and recommendations of the previous review conducted in 2002-03 had been duly addressed and the integrity of the database had improved;
- functions, computerised after the last review *viz.* digitization of 'Adangal' and cadastral mapping were as per the guidelines issued and met the objectives of the Department;
- funds released by GOI were effectively utilised and purchase of hardware and software were commensurate with the requirement and
- the application software developed for digitization of 'Adangal' and cadastral mapping had adequate controls to ensure completeness, accuracy and reliability of the data.

### **1.4.4 Audit criteria**

The criteria for the review included:

- Survey Manual, Chain Survey Manual, Rules and Regulations in force.
- Scheme guidelines issued by the GOI.
- Previous Review Report and Public Accounts Committee (PAC) proceedings.
- Policy Notes of the Department of Survey and Settlement.
- Manual records maintained in Taluk Offices.

### **1.4.5 Audit coverage and methodology**

The review commenced with an entry conference held with the Additional Chief Secretary to the Government and Director of Survey and Settlement in March 2009. Data relating to 'A' registers and 'Chittas' from 25 taluks

(selected at random) were obtained and examined for its reliability. It was also checked if the deficiencies pointed out in the last review and discussed in the PAC were duly addressed.

'Adangal' data captured for the *Fasli* 1414<sup>85</sup>, obtained from 20 taluks were checked to assess if the same was in line with the Departmental requirements. Its utility *vis-à-vis* the expenditure incurred thereon was also assessed.

As 32 *per cent* of the data captured under cadastral mapping related to Perambalur District, data from that district was obtained and examined. The progress of its implementation, the provision of hardware and infrastructure and the utilisation thereof were also examined.

Field visits were made to five taluk offices, two district offices and one sub-divisional office to have a further detailed study and confirm the observations raised. A questionnaire enquiring into the quantum of data capture, the utility of machines supplied to them and constraints if any, was drawn up and replies obtained from the district offices.

The review concluded with an exit conference held (July 2009) with the Commissioner of Survey and Settlement wherein the audit observations were discussed.

## Audit Findings

### 1.4.6 Planning

#### 1.4.6.1 Utilisation of Funds

The State Government permitted Government Departments to use the services of the Electronics Corporation of Tamil Nadu (ELCOT), a State Government Undertaking, for procurement of computer hardware. Funds for the CLR project released by GOI were, therefore, transferred to the account of ELCOT as and when received. Though funds were released by GOI based on specific requests from the State Government, they were not fully utilised and the balances were allowed to accumulate with ELCOT due to poor planning. Instances of unutilised funds lying with ELCOT are given below:

**An amount of Rs 9.94 crore remained blocked with ELCOT due to poor planning**

- An amount of Rs 8.67 crore was obtained (March/May 2006) from GOI for purchase of two servers and 20 computers for each of the 30 districts for cadastral mapping and transferred to ELCOT. The servers were not purchased and one of the computers was used as the server. Savings due to non-purchase of the servers, amounting to Rs 4.80 crore, was allowed to remain with ELCOT,
- An amount of Rs 1.03 crore sanctioned (November 2003) by GOI based on a specific request from the Department, for imparting training on CLR was not utilised and remained (April 2009) with ELCOT for over five years.

<sup>85</sup> Agricultural year starting from 1 July 2004 to 30 June 2005.

Due to such inadequate planning, out of a total release of Rs 36.98 crore, the amount accumulated with ELCOT from 2000 to date (July 2009) was of the order of Rs 9.94 crore.

#### **1.4.6.2 Computers procured at a cost of Rs 8.21 crore were not utilised for the intended purpose**

**Computer hardware procured at Rs 8.21 crore remained unutilised for the intended purpose for more than four years.**

Based on a specific request from the State Government, an amount of Rs 10.11 crore was sanctioned (November 2003 and December 2004) by GOI in two instalments for connecting the Taluks and the State Headquarters through the sub-divisions and the district offices. Out of this, Rs 8.21 crore was spent (October 2005) on purchase of servers, computers, DAT drives, printers, UPS systems etc. However, the systems could not be utilised (July 2009), for want of web-based applications developed for the purpose. In this connection, it was also observed that

- the purchase of computers and peripherals were made much ahead of time when no connecting backbone was available,
- the sub-divisions were supplied with servers costing Rs 1.56 lakh each and district offices were supplied with high end servers at Rs 1.90 lakh each, though these offices did not have any need for hosting server applications and
- servers and nodes were supplied to sub-divisional offices which did not have any survey personnel on their rolls to utilise them.

Thus, the hardware purchased was not utilised even after four years of their procurement, rendering the expenditure incurred on it unproductive. The Department, in their reply, stated (February 2009) that GOI was addressed for sanction of funds for development of a web-based application. However, it was observed that while a request for funds for hardware was sent to GOI in October 2004, request for funds for developing application software was sent to GOI only in October 2008, after a delay of four years, indicating poor planning.

#### **1.4.6.3 Avoidable expenditure of Rs 45 lakh on purchase of Digital Audio Tape (DAT) drives**

**Avoidable expenditure of Rs 45 lakh on purchase of DAT Drives**

In March 2007, under e-Governance initiatives, all the 206 Taluk Offices were supplied with one server each. These servers were to be equipped with a DAT drive each, costing Rs 22,000 a piece, for backing up of data, involving a total investment of Rs 45.32 lakh. The servers were also equipped with DVD writers which alone were to be used for backups, rendering the supply of DAT drives superfluous. The DAT drives purchased and paid for, were neither installed nor taken to stock in any of the Taluk offices. On this being observed in audit in July 2009, the suppliers were asked (September 2009) by the Department, after two and a half years of their supply, to install the DAT drives. This delayed action further confirmed that the users did not have any requirement for this drive as they preferred to take backups using DVD writers. Thus, provision of DAT drives proved to be unnecessary and resulted in an avoidable expenditure of Rs 45 lakh.

#### 1.4.6.4 Computers supplied under 'cadastral mapping' lying unutilised

Computers and infrastructure valued at Rs 1.78 crore remained unutilised for over 20 months due to shortage of manpower

An expenditure of Rs 3.87 crore was incurred on supply (September 2007) of 20 computers and related infrastructure for each district, under the cadastral mapping project. The utilisation of these machines, however, remained poor on account of shortage of manpower. Sample study in 16 districts disclosed that for a total of 320 computers supplied, only 173 persons were deployed. Thus 46 *per cent* of the system and infrastructural resources valued at Rs 1.78 crore remained unutilised. Keeping the computers idle for over 20 months indicated poor utilisation of resources and deficient planning in purchase of computers disproportionate to the available manpower.

The Department replied (July 2009) that the district offices were instructed to post sufficient personnel and utilise all the systems.

#### 1.4.6.5 Diversion of funds sanctioned for e-Governance initiatives

Rupees 3 crore sanctioned for e-Governance initiatives was diverted for unintended purpose

The State Government sanctioned (December 2004) an amount of Rs 3 crore towards e-Governance initiatives *viz.* development of software and acquisition of hardware. The amount was drawn and placed (March 2005) with ELCOT. A separate proposal seeking Rs 6 crore for e-Governance was then sent to GOI and the funds released by the State Government were diverted (March 2007) for strengthening computer hardware at the Taluk, district and State level offices.

The funds sanctioned for a specific purpose, after remaining idle with the Department for two years, were spent for strengthening the hardware systems in the field offices, though there were no specific requests from these offices. Thus, the intended objective of the Government remained unachieved even after the amount sanctioned was fully spent. The Department replied (July 2009) that the Government had been addressed in this regard.

#### 1.4.6.6 System Documentation

Software developed without going through the process of System Development Life Cycle did not meet the departmental requirements

The software for computerisation of '*Adangal*' and FMS was developed by National Informatics Centre (NIC) without going through the regular process of a System Development Life Cycle (SDLC). No User Requirement Specifications (URS) and Systems Requirement Specifications (SRS) had been drawn up and got approved by the Department. Several of the deficiencies brought out in the succeeding paragraphs in respect of *Adangal* and cadastral mapping, could be attributed to lack of planning at the system development stages. The Department replied (July 2009) that only user manuals had been supplied.

### 1.4.7 Computerisation of 'A' register and '*Chitta*'

#### 1.4.7.1 Assurance given to Public Accounts Committee

Lacunae pointed out in earlier Audit Report not fully addressed

The 'A' register and '*Chitta*' contain information required for the issue of documents like Records of Rights (ROR) to the public. In the Report of the Comptroller and Auditor General of India for the year ended 31 March 2003 (Civil) Government of Tamil Nadu, lacunae in their computerisation leading to an unreliable database was pointed out, after a sample study of data

obtained from 10 selected Taluks. The Department was required to cleanse the data in its entirety and improve its integrity. Consequently, in a PAC meeting, the Department assured (January 2008) that the lacunae pointed out would be duly addressed. In order to ascertain the action taken by the Department, data obtained from 25 Taluks was examined in the current review. It was noticed that departmental action with regard to correction of errors was still incomplete even in respect of Taluks for which discrepancies were pointed out in the previous review. The data still lacked integrity as brought out in **Appendix 1.36**.

The Department, in its reply stated (July 2009) that the task of rectifying the errors had been entrusted to the Commissioner of Land Administration.

#### **1.4.7.2 Capture of data in 'A' register**

**Computer system had no controls to ensure completeness of data capture by checking against village figures**

In the manual 'A' register, the total area of lands under different survey numbers in a village was reconciled with the total area of the village and exhibited as an abstract for ensuring the correctness and completeness of the information. The computerised system did not have a provision in the form of a validation control for such reconciliation at the data capture stage, which resulted in incomplete/incorrect capture of data.

Unless the data in the computer system was reconciled with the manual records, the existing database would remain unreliable. The Department replied (July 2009) that instructions would be issued to all the district officials to reconcile the system data with the manual registers.

#### **1.4.8 Computerisation of 'Adangal'**

The 'Adangal' register is maintained at the village level and contains information on utilisation of each subdivision of land, including crop related details. Computerisation of land records was considered incomplete without the 'Adangal' being computerised. GOI sanctioned (November 2002) Rs 2.44 crore for capture of 'Adangal' data of which Rs 1.18 crore had been spent (July 2009) and Rs 50 lakh was due for payment. The expenditure remained unproductive on account of several factors as brought out in the succeeding paragraphs.

##### **1.4.8.1 Computerisation of 'Adangal' data—unproductive expenditure of Rs 1.18 crore**

The capture of 'Adangal' data for the *Fasli* 1414 (July 2004 to June 2005) was outsourced. The data captured was to be verified by respective Village Administrative Officers (VAOs). The entire process for *Fasli* 1414 was to be completed within the *Fasli* itself and data captured for subsequent *Faslis* was to be done by the staff of the Department within the respective *Fasli* year. However, the process relating to *Fasli* 1414 itself remained incomplete even as of July 2009. In the test-checked 118 Taluks, data capture had been completed in 110 Taluks and verification was complete only in 46 Taluks. The process being incomplete, capture of data for subsequent *Faslis* could not be taken up.

The Department, in its reply stated (July 2009) that the delay was on account of their personnel being involved in other welfare schemes. They also stated that they planned to proceed with capture of further data only from the *Fasli* year in which the task re-commenced. Thus, the entire expenditure incurred on data capture for *Fasli* 1414 amounting to Rs 1.18 crore was rendered unproductive.

#### **1.4.8.2 System design**

(a) A key aspect of '*Adangal*' was to keep track of the lessees or the persons involved in cultivation of land. Though the original proposals on digitization of '*Adangal*' contemplated the capture of such information, the computerised '*Adangal*' did not contain the required provision. The data organisation was thus deficient and not in line with the objectives of the Department.

The Department replied (July 2009) that remedial action would be taken in consultation with NIC.

(b) It was observed that in the data entry screen for '*Adangal*', the *Fasli* year was to be picked out from a list box for each entry. While an estimated 3.60 crore records had to be captured for each *Fasli*, repeating this entry on the data entry screen for that many number of times would be waste of time and manpower. The identity of the *Fasli*, ('1414' in the present case) could have been 'hard-coded' into the application program or passed as a parameter during customization of the software. The technique adopted also resulted in wrong entry of the *Fasli* year in 9,01,510 records.

In reply, the Department stated (July 2009) that a report would be called for from the districts and action would be taken to correct the errors, besides introducing proper validation controls in consultation with NIC.

#### **1.4.8.3 Input controls/validation checks - '*Adangal*' database**

An examination of the '*Adangal*' data relating to 20 Taluks disclosed that the application software developed by NIC did not have adequate controls to ensure correctness or completeness of data captured through input controls/validation checks and control totals, as brought out below:

- The manual '*Adangal*' register contained information on all the subdivisions of land in a village, bringing out the utility thereof like housing, agriculture, etc. It also contained an abstract indicating the total extent of land under each activity and agreed their sum to the total extent of land in the village. In the computerised system, the application software did not use control totals to ensure completeness of data capture. A test check of data relating to 2,100 villages disclosed that as against the 5,47,612 survey numbers as per the 'A' register, only 5,24,440 survey numbers had been captured.



- The 'Adangal' database contained repeated entries for the same crop under the same sub-division in the same season. Lack of input controls had permitted 15,729 such duplicate entries in 'Adangal'.
- The application software had a provision to display the area of the sub-division for which the data was being entered. However, there was no validation check to ensure that the area of crops cultivated in a sub-division of land was within the total area of that sub-division. In 9,962 instances, the areas under different crops in a sub-division exceeded the total area of the sub-division itself.
- In 1,59,989 instances, the extent of land in which crops were cultivated was given as zero. There was no input control to ensure that the extent column was not left blank.
- In 'Adangal', different groups of crops like 'foodgrains', 'pulses', 'oil seeds', 'paddy', etc were represented by codes 1 to 13. However, in 70,899 instances, codes other than the numerals 1 to 13 were allowed to be entered due to the absence of a validation check to ensure that only authorised codes were keyed in. Thus the identity of the crop groups could not be established through the system.

When the above deficiencies in data capture were pointed out, the Department replied (July 2009) that necessary controls would be introduced in consultation with NIC.

### 1.4.9 Cadastral mapping project

As computerisation of Field Measurement Sketches (FMS) was considered an integral part CLR, the Department decided to generate an FMS through the computer system. The available 'ladder data'<sup>86</sup>, using which the original manual sketches were drawn, was taken as the basis for the computerised system also. The required funds amounting to Rs 8.67 crore were obtained (March 2006 and May 2006) from GOI. Computers and application software were supplied to all districts by December 2007 and capture of data commenced immediately thereafter. The project, apart from being considerably delayed had several deficiencies as brought out hereunder.

#### 1.4.9.1 Implementation

Capture of data for computerisation of FMS commenced in December 2007 and was to be completed in 30 months. However, the progress was slow and even after 18 months (June 2009), only three *per cent* of the work was completed. The Department, in their reply, stated (July 2009) that the delay was due to deployment of lesser number of personnel than required and that they were planning to train and deploy more people.

**Slow progress in implementation of cadastral mapping**

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<sup>86</sup> Ladder data comprises a set of figures representing imaginary lines called G-lines and offsets therefrom, which identifies the vertices of an FMS. This is the standard survey procedure for drawing an FMS.

### 1.4.9.2 Mosaicing of FMS

The planned objective of mosaicing of Field Measurement Sketches to form village maps could not be achieved

One of the prime objectives of the cadastral mapping project was to mosaic the FMS generated to form a village map. The software, however, generated the sketches of each survey number without considering the size and shape of its surrounding survey numbers. As a result, during mosaicing, the sketches did not mesh with each other to form the village map.

The computer system was not capable of generating village maps, which had to be maintained manually. The project therefore, could not achieve one of its prime objectives. The Department acknowledged (August 2009) that mosaicing of FMS may not be possible with the present software.

### 1.4.9.3 Analysis of system generated FMS

Discrepancies existed between the system generated sketches and the dimensions displayed thereon

From the ladder data, the system generated an FMS and displayed the dimensions and area thereon. The FMS, however, differed from its manual version, both in shape and dimensions. The software had a provision to alter the displayed dimensions alone, without altering the sketch. The Department used this provision to match the displayed dimensions in the system-generated FMS with the manual FMS. Thus the system-generated sketch (claimed to be 'to-scale') was disproportionate to the dimensions and the area printed thereon. The ROR, a legal document, to be furnished to the public with these sketches would thus contain discrepancies. An analysis of data obtained from Perambalur District disclosed the following.

- In respect of 96 *per cent* of the sub-division of lands, the system calculated area was at variance with the related area captured in the system from manual records.
- Similarly, the lengths of boundary lines calculated by the system were at variance in the corresponding lengths captured from manual records in 62 *per cent* of the cases.

The Department in their reply stated (July 2009) that the deficiency pointed out in the software would be discussed with NIC and appropriate modifications carried out.

### 1.4.9.4 Extent of land calculated by the computer system

Areas of survey numbers did not agree with the areas of the component sub-divisions in 18 *per cent* of the digitized Field Measurement Sketches

The software was designed to draw the FMS of a plot of land with all its sub-divisions, from the same ladder data. It calculated the area of each sub-division of land and the total area under that survey number independently. The area of land calculated for each survey number had to be the sum total of the areas of all its component sub-divisions. It was, however, observed through a sample study, that due to lacunae in the application software, there were variations in 18 *per cent* (3907 survey numbers) of the digitized FMS. In respect of 953 survey numbers, the variations observed were in excess of five *per cent* of the total area.

The Department, in its reply (July 2009) promised to take up the matter with NIC for remedial action.

#### **1.4.9.5 Capture of data in cadastral mapping system**

The computer system stored areas of divisions of land under survey numbers, both as calculated by the system and as contained in the manual records. However, in respect of sub-divisions, the areas as per manual records were not stored. The Department adopted manually calculated areas in respect of divisions of land and system calculated areas in respect of sub-divisions while furnishing sketches to the public. This could lead to discrepancies. The Department stated (July 2009) that the issue would be discussed with NIC to make appropriate modifications in the software.

#### **1.4.9.6 Maintenance of two sets of data in cadastral mapping database**

**The Department stored two sets of data for each Field Measurement Sketch with the intention of not disclosing system-calculated figures**

The system had been designed to generate FMS based on dimensions calculated by the computer system but provided for display of dimensions and areas corresponding to the original manual sketches. Thus the Department stored two sets of data for boundary lengths and areas, (i) as maintained by the Department manually and committed to the public and (ii) a refined set of data calculated by the computer system from the ladder data. The latter was deemed to be more accurate than the earlier, on account of the sophisticated computer system involved and was free from manual compromises and miscalculations. Despite this, the Department decided not to exhibit any of the system-calculated figures in the digitized FMS to the public and to persist with the original manual figures.

The Department while accepting that having two sets of data could lead to complications, stated (July 2009) that efforts would be made in consultation with NIC to sort out the issues.

#### **1.4.10 Conclusion**

Due to inadequate planning, funds to the tune of Rs 9.94 crore received for this project were allowed to remain with ELCOT from 2000 to date without serving any purpose. Hardware procured at a cost of Rs 8.21 crore was not put to intended use for want of application software for four years and hardware/infrastructure valued at Rs 1.78 crore, provided for the purpose of cadastral mapping, remained idle for over 20 months. The Department was still to take corrective action regarding the deficiencies pointed out in the earlier review despite assurances given to the Public Accounts Committee and data continued to remain incomplete and lack integrity. The process of data capture for the '*Adangal*' project also remained incomplete and contained errors due to deficiencies in the software. The data relating to the '*Adangal*' project, captured at a total cost of Rs 1.68 crore, was not put to use, rendering the expenditure wasteful. The progress of the cadastral mapping project was poor and one of its objectives, i.e., mosaicing to form village maps could not be achieved.

The computerisation efforts lacked proper planning and the progress of implementation was unsatisfactory. The deficiencies in the software resulted in incomplete, inaccurate and unreliable data that could not be used effectively for the intended purpose.

#### **1.4.11 Recommendations**

Audit would like to make the following recommendations to address the above mentioned deficiencies:

- Data relating to the 'A' register and 'Chitta' may be reviewed to ensure their correctness and completeness.
- Funds received and allocated for the project should be managed efficiently, so as to avoid blocking of resources.
- Proper utilisation of the purchased hardware and other infrastructure may be ensured through proper planning and monitoring of the scheme.
- Efforts should be made to complete the data entries relating to 'Adangal' in a time-bound manner to achieve the intended objectives.
- Necessary input controls and validation checks should be incorporated in the systems in use to ensure correct and complete capture of data.
- The practice of having two sets of data in the Field Measurement Sketches, one for departmental use and one for displaying to the public, should be sorted out.
- Development of the required web-based applications should be expedited and the equipment provided for connectivity should be put to intended use.

The above points were referred to Government in October 2009. Reply had not been received (October 2009).

**Appendix 1.36**

**(Reference : Paragraph 1.4.7.1 ; Page 80)**

**Errors/Deficiencies pointed out in earlier Audit Reports**

<b>Sl. No.</b>	<b>Type of error/deficiency</b>	<b>Number of cases</b>
1.	Land details available in 'A' register but ownership details not available in Chitta	7,396
2.	Private lands for which ownership details were available in Chitta but land details were not available in 'A' Register	3,14,207
3.	Land tax not agreeing with the product of the extent of land and rate of tax	98,457
4.	Private lands for which tax was not indicated	10,119
5.	Duplications in 'A' Register	590
6.	Duplications in Chitta	8,969
7.	Owner/Relative name remaining either blank or having meaningless information	27,762
8.	Land category not represented by the authorised codes '1', '2' or '3' representing 'Government owned', 'Private' or 'Inam' respectively	58,954
9.	Type of land not indicated by the authorised codes '1' to '7' representing wet land, dry land etc.	42,165
10.	Patta number the only link between 'A' Register and Chitta, in respect of private lands, not furnished	27,156
11.	Extent of sub-divisions of land given as zero in 'A' Register	3,181
12.	Private lands indicated as Government land	67,847
13.	Land Tax indicated against Government lands	57,685
14.	Duplication of patta numbers within a village	4,008
15.	Indication of irrelevant relationship between a land owner and his/her relative	7,52,803
16.	Type of relationship remained blank	2,43,584
17.	Name of the relatives not furnished	17,162