

**THIRTEENTH KERALA LEGISLATIVE ASSEMBLY**

**COMMITTEE  
ON  
PUBLIC ACCOUNTS  
(2011-2014)**

**EIGHTH REPORT**

(Presented on 26th June, 2012)



SECRETARIAT OF THE KERALA LEGISLATURE  
THIRUVANANTHAPURAM  
2012

THIRTEENTH KERALA LEGISLATIVE ASSEMBLY

**COMMITTEE  
ON  
PUBLIC ACCOUNTS  
(2011-2014)**

**EIGHTH REPORT**

**On**

**Paragraphs relating to Revenue and Taxes Departments contained in the  
Report of Comptroller and Auditor General of India for the years  
ended 31st March, 2004 (Civil), 2007 (Civil) & 2008 (Civil)**

## CONTENTS

	<i>Page</i>
Composition of the Committee ..	v
Introduction ..	vii
Report ..	1- 23
Appendices :	
I. Summary of Main Conclusions/Recommendations ..	24 - 27
II. Notes furnished by Government ..	28

COMMITTEE ON PUBLIC ACCOUNTS (2011-2014)

*Chairman :*

DR. T. M. Thomas Isaac

*Members :*

Shri M. P. Abdussamad Samadani \*

” Kodiyeri Balakrishnan

” Benny Behanan

” C. Divakaran

” C. P. Mohammed

” C. K. Nanu

” K. Radhakrishnan

„ Roshy Augustine

„ M. V. Sreyams Kumar

” M. Ummer.

*Legislature Secretariat :*

Shri P. K. Muraleedharan, Secretary-in-charge

„ M. Abdul Raffi, Additional Secretary

„ T. Manoharan Nair, Deputy Secretary

Smt. M. R. Maheswari, Under Secretary.

---

\*Resigned on 29th March 2012.

## INTRODUCTION

I, the Chairman, Committee on Public Accounts, having been authorised by the Committee to present this Report on their behalf, present the Eighth Report on Paragraphs relating to Revenue and Taxes Departments contained in the Reports of the Comptroller and Auditor General of India for the years ended 31st March 2004 (Civil), 2007 (Civil) & 2008 (Civil) .

The Report of the Comptroller and Auditor General of India for the year ended 31st March 2004 (Civil) was laid on the Table of the House on 20th July 2005, the Report of the Comptroller and Auditor General of India for the year ended 31st March 2007 (Civil) was laid on the Table of the House on 26th February 2008 and the Report of the Comptroller and Auditor General of India for the year ended 31st March 2008 (Civil) was laid on the table of the House on 23rd June 2009.

The Committee considered and finalised this Report at the meeting held on 28th March 2012.

The Committee place on record their appreciation of the assistance rendered to them by the Accountant General in the examination of the Audit Report.

Thiruvananthapuram,  
26th June, 2012.

DR. T. M. THOMAS ISAAC,  
*Chairman,*  
*Committee on Public Accounts.*

## REPORT

### REVENUE AND TAXES DEPARTMENTS

#### AUDIT PARAGRAPH

#### **Inordinate delay in preparation of Kerala Land Revenue Manual**

*Failure of Government in prescribing a definite time frame for preparation of Kerala Land Revenue Manual resulted in non-publication of the Manual even after six years.*

Consequent on the abolition of the Board of Revenue, Government created (June 1998) a temporary ex-cadre post of Special Officer and five\* temporary posts (November 1998) for the preparation of Kerala Land Revenue Manual (Manual). One officer of the Indian Administrative Service assumed charge of the post of Special Officer in July 1998 and he was of the view that the Manual could be prepared within a period of six months of posting of additional staff.

The Special Officer requested (August 1998) Government to specify the time limit, issue guidelines for the preparation of the Manual and also post additional staff requested for early completion of the Manual. Consequently five other staff joined duty on various dates in 1999. The Government has, however, neither issued the guidelines nor fixed any time limit for the preparation of the Manual as of May 2004. Up to June 2004 Government had ordered continuance of the post of Special Officer six times and other posts two times and the present sanction for continuance of posts expires by June 2004/September 2004 respectively. An amount of ₹ 70.56 lakh† has so far been incurred towards pay and allowances of the Special Officer and staff as of May 2004.

The Special Officer submitted the first volume in December 1999 and second volume in June 2002 to Government. The drafts of the Manual sent by Government to the Commissioner of Land Revenue (Commissioner) for his remarks have not been received back (May 2004). The Special Officer reported (June 2004) that the preparation of third and fourth volumes were in progress.

Though the Government has stated (September 2003) that it was decided to dispense with the present arrangement of Special Officer for preparation of the Manual and to entrust the Commissioner with the balance work to be completed within six months, nothing has materialized (June 2004).

---

\* Deputy Collector, Special Tahsildar, Junior Superintendent, Upper Division Clerk and Peon.

† Based on average monthly expenditure of ₹ 0.98 lakh for six years.

There was abnormal delay in preparation of the manual. The work which was assessed to require six months for completion could not be completed even after six years. Therefore the expenditure of ₹ 70.56 lakh incurred so far was unjustifiable.

[Paragraph 4.7.7 contained in the Report of the Comptroller and Auditor General of India for the year ended 31 March 2004 (Civil).]

Audit scrutiny revealed that the Revenue department had pathetically failed in the preparation and publication of Kerala Land Revenue Manual. The work which was to be completed within six months, time for completion could not be completed even after six years and the amount of ₹ 70.56 lakh incurred towards the pay and allowance of the special officer and staff posted for the purpose turned futile. The Committee after scrutiny of the related file learnt that time limit was not fixed for the preparation of Manual. The Committee expressed dissatisfaction over the action of the department for not prescribing a definite time limit for the preparation of Kerala Land Revenue Manual and for not completing the work even though extension of the tenure of Special Officer was given six times by Government.

2. The Committee has noted that first and second volumes of the Manual were submitted to Government in December 1999 and June 2002 respectively and the drafts of the same were sent to the Commissioner of Land Revenue for his remarks. When the Committee asked about the latest position of the Draft Manual, the Additional Chief Secretary, Revenue Department informed that they were missing from the Commissionerate. At this juncture, the Commissioner of Land Revenue intervened and informed that as per the records of that office, the draft Manuals were resubmitted to Government. The Committee then arrived at the conclusion that it might have been available in the Manual section of Finance Department. The witness, Additional Chief Secretary, Revenue Department agreed to enquire about the drafts of the Manual in Finance department. Thereafter, the Committee desired to know about the current position of Vol.III and IV of the manual, which were directed to be prepared in the Commissionerate. The Commissioner of Land Revenue reported that when it was suggested to take up the balance work in the Commissionerate, the then Commissioner of Land Revenue had informed that they did not require Land Revenue Manual. The Committee expressed surprise on the statement of the Commissioner. When it was informed that the work related to the preparation of third and fourth volumes of the Kerala Land Revenue Manual was interrupted, the Committee expressed displeasure over the lack of concern exhibited by the department in the matter and opined that as the Manual is essential, the department should take urgent necessary action to prepare the Manual and

incorporate the latest amendments. Necessary amendments in the Acts and Rules consequent on computerization should also be incorporated. The Committee suggested that the complete Kerala Land Revenue Manual after incorporating all the required amendments should be prepared and published in a time bound manner.

#### **Conclusions/Recommendations**

3. **While considering the audit paragraph relating to the inordinate delay in the preparation of Kerala Land Revenue Manual, the Committee observes that the preparation of the Manual which was assessed to require six months time for completion could not be completed even after six years. The Committee finds no justification in incurring Government money for the preparation of Manual by extending the term of special officer posted for the purpose six times without achieving the object. The Committee expresses dissatisfaction over the action of the department for not specifying a time limit for the preparation and publication of Kerala Land Revenue Manual. The Committee further observes that considering the importance of the publication of Kerala Land Revenue Manual, the Government should have completed the endeavour by defining a fixed time limit.**

4. **The Committee opines that the preparation of Kerala Land Revenue Manual is essential, and hence suggests that the department should take urgent efforts to prepare the same incorporating latest amendments. Current practice is to execute works manually as there was lack of provision in the Act and Rules for computerization. So the Committee recommends to make necessary amendments in the Act and Rules including computerization. The Committee emphasizes that the Kerala Land Revenue Manual should be prepared and published in a time bound manner, after incorporating all the required amendments.**

#### AUDIT PARAGRAPH

#### **Infructuous expenditure on preparation of fair value of land**

*Failure of the Government to evolve a realistic and pragmatic procedure in the fixation of fair value of land resulted in cancellation of the notification and the expenditure of ₹ 67.90 lakh for the preparation of the data became infructuous.*

In pursuance of the Government decision to notify fair value of land for the purpose of levying stamp duty in the State, Government decided (December 2001) to constitute Village/Taluk Level Committees and specified the procedure to be followed by the Committees and the Revenue Divisional Officers (RDOs). In the conference of the RDOs with the Minister for Registration and the



Minister for Revenue it was decided (March 2003) to complete the procedure for fixation of fair value of land and publication of the notification by June 2003. Government sanctioned an amount of ₹ 1.20 crore for the work of preparation of Fair Value Register showing the details of fair value of land. Inspector General of Registration under the Taxes Department allotted funds to the District Registrars in all the districts to reallocate necessary funds to the RDOs. In January 2004 Gazette notifications were issued by the RDOs fixing fair value of land. RDOs incurred an expenditure of ₹ 67.90 lakh towards the preparation of fair value of land.

But in the wake of widespread complaints received from the public, Government decided (February 2004) to withdraw the Gazette notifications and ordered the RDOs to publish the draft Fair Value Notification with a view to provide an opportunity for the public to file objections. RDOs published (February 2004) the same fair values as fresh notifications and invited suggestions from the public. But there was no follow up action.

Government later decided (October 2006) to restart the fixation of fair value of land in a systematic manner free from mistakes and amended the Kerala Stamp (Fixation of Fair Value of Land) Rules, 1995 and issued notification as Kerala Stamp (Fixation of Fair Value of Land) Amendment Rules, 2006. It was decided to classify the lands into 15 categories as against two categories in the fixation of fair value made in 2003-04. The Commissioner, Land Revenue requested (March 2007) Government to allot ₹ 1.78 crore for completing the work. Further developments are awaited.

The fixation of fair values according to the new categorization required determination of fair values afresh and the data already collected became obsolete. Thus due to failure of Government to evolve a realistic and pragmatic procedure in the fixation of fair value already made in 2003-04 led to cancellation of the notification and the expenditure of ₹ 67.90 lakh incurred for the preparation of data became infructuous.

Government admitted (July 2007) that there were lot of complaints, litigation, Court order etc., as the process for notification published in January 2004 was taken up in a hasty manner and lacked transparency. Government also stated that efforts were being made to finalize the process in a systematic and time bound manner without any major defects and it was expected to receive more revenue by way of stamp duty every year, which would make up many times over the amount already spent for fixation of fair value of land in 2004.

[Paragraph 4.2.2 contained in the Report of the Comptroller and Auditor General of India for the year ended 31 March 2007 (Civil)].

Note furnished by the Government on the above audit paragraph is included as Appendix II.

5. Audit has pointed out that the Government had pathetically failed in the fixation of fair value of land and an amount of ₹ 67.90 lakh being the expenditure incurred towards the preparation of data for the fixation of fair value of land became unfruitful. To a query of the Committee as to whether the withdrawal of the Gazette notification was merely on account of the complaints received from the public or the complaints justified factual errors, the Principal Secretary, Taxes department replied that as per the notification published in 2004, the fair value was fixed by classifying the land as two categories namely wet and dry land. Later the classification proved to be unscientific. As there were a number of complaints received from the public, the Government have decided to introduce a fresh fair value fixation by classifying the land into 15 categories strictly in accordance with the statutory provisions. As such the land was classified into 15 categories as per Kerala Stamp (Fixation of Fair Value of Land) Amendment Rules, 2006 which primarily aims at increasing the Revenue earnings of the State. Thereafter, the average collection of stamp duty was increased by 40%. When the Committee enquired as to when the complaints received on the publication of Fair Value Fixation during 2004 were all heard and disposed, the Principal Secretary, Taxes department explained that objection could neither be heard nor cleared. Instead, the rules as such were revised during the year 2006. Objections raised thereafter were to be cleared by the District Collector and the Revenue Divisional Officers. The Committee sought to know the amount collected during the financial year under one time settlement scheme. The witness agreed to inform the amount after verification. Later, it was informed in writing that an amount of ₹ 2,47,75,910 had been collected under the compounding scheme (one time settlement scheme) being implemented in the Registration Department during the period from 1-4-2010 to 8-10-2010 against the settlement of 10066 cases. The witness further stated that an amount of ₹ 66 crore was collected after the implementation of amnesty scheme, where the actual amount to be collected was ₹ 100 crore. The Committee expressed dissatisfaction over the laxity of the department in collecting the entire amount and suspected whether the attempts of the department in advertising through Television Channels for the one time settlement proved to be in vain. The Principal Secretary, Taxes Department clarified that 73000 documents were registered up to September 2009 and it came to 107000 up to September 2010.

6. Thereafter, on being asked about the number of complaints pending before Government for disposal and the number and amount of documents involved, the Commissioner of Land Revenue informed that the total number of pending cases was 4497, of which 752 complaints related to Palakkad and 21 complaints related to Kasaragod districts. The Committee enquired about the number of cases disposed and the number of remaining cases. The Commissioner of Land Revenue replied that no cases were disposed. A large number of complaints were under process for hearing and inviting reports.

## Conclusion/Recommendation

### 7. No comments.

#### AUDIT PARAGRAPH

#### **IT Audit of Computerization of Survey and Land Records in Land Revenue Department**

##### *Highlights*

The Project 'Computerization of Land Records' started in 1991 as a cent per cent Centrally Sponsored Scheme is in data entry stage even after 17 years. The primary objective of the scheme, 'Issue of computerized Records of Rights' could not be achieved as necessary amendments to Acts and Rules were not made. The hardware purchased exclusively for Taluk offices at ₹ 3.58 crore were lying idle for more than three years due to non-commencement of online operations and expenditure of ₹ 1.55 crore incurred for digitizing survey maps became wasteful as no adequate care was taken while assessing the technical requirements. Some of the other important points are indicted below:

- Computerized certificates were being issued with unvalidated data.
- Thirty years would be required to complete the resurvey work, if the progress of resurvey continues at the current pace.
- Digitization of Field Measurement Book has been completed only in 66 out of 1453 villages even after 10 years.
- Breach of IT security by way of unauthorized access to the backend data and sharing of user name and password.
- Lack of input controls leading to duplicate *Thandaper* (title holder) numbers and multiple numbers for the same person resulting in generation of wrong reports.

#### **Introduction**

##### *The Project*

Digitization of land records-Basic Tax Records (BTR)-commenced in Kerala (1990-91) as a 100 per cent Centrally Sponsored Scheme (CSS), which was an extension of the pilot project implemented by GOI in 1988-89 in eight districts of eight States. The scheme was in fact coupled with another CSS\* in existence

---

\* Strengthening of Revenue Administration & Updating of Land Records (SRA & ULR), a 50 per cent CSS concentrating on infrastructure building in Revenue Department and modernising of the Survey Department.

from 1987-88. The first phase ended by 1997. After a gap of six years, another 100 per cent CSS to digitize *Thandaper* (Title holder number) began in 2003. Simultaneously, an e-Governance programme (May 2003) under Ministry of Communications and Information Technology (MCIT) selected Kottayam as a pilot district for replicating Land Records System on the lines of Bhoomi Project of Karnataka. This project functioned as a continuation of the first phase of computerisation, i.e., computerisation of BTR.

### **Organizational set-up**

Revenue Department, responsible for upkeep of land records and collection of tax, is headed by the Principal Secretary (Revenue). The Commissioner of Land Revenue, Secretary, Land Board and the Director of Survey and Land Records are responsible for the implementation of the scheme in the respective areas. There are 14 Revenue Districts headed by District Collectors. There are 63 Taluk Offices headed by Tahsildars and 1453 Village Offices headed by Village Officers in the State. No Monitoring Committee was set up in connection with the Land Records computerisation project.

### **Objectives of computerisation**

The objectives of computerization were to facilitate easy maintenance and updating of land records, enable comprehensive monitoring, ensuring that the records are tamper proof, reduce litigation and disputes, provide a management information system to assist various developmental programmes, help in infrastructure development planning and provide information for agricultural census. Among other things, the MCIT project had the primary objective of providing a Record of Rights (RoR) to land owners.

### **The System**

Computerized land records management system was envisaged to maintain the land revenue database including digitized survey maps from which all the registers maintained could be generated. For the period up to 1997, the application software used to capture BTR was developed in Fox BASE on a Unix platform. In 2003, the *BHOOMI* package developed by NIC for Karnataka was customized and named EMERALD for pilot implementation in Kottayam District. The same package was also used to capture *Thandaper* details. In Kottayam, all village offices could be provided with computers utilising funds from various sources and hence data entry was done at village offices. But in other districts, computers could not be provided to all village offices and instead taluk offices were provided with computer infrastructure. Records belonging to village offices were brought to taluk offices for data entry. In Kottayam the package worked as a stand alone version for each village, but in other districts

it was to work as an integrated database (network located at taluk office with a server and 10 terminals) catering to data entry of all village offices coming under each taluk. This necessitated modification to the application package. Therefore for the roll out of pilot implementation to other districts by 2005 EMERALD was modified to another version by name BHOOREKHA.

Records of Revenue Department are dependant on the resurvey conducted by Survey Department. NIC, therefore, developed map drawing package (using Postgre SQL relational database with Java) by name COLLABLAND for Field Measurement Book (FMB) Map Plotting\*. The software has facility to enter ladder data†, subdivision point data‡, boundary and adjacency data§, drawing of plot maps, assessing of Global Position System (GPS) co-ordinates and computation of line length. NIC also developed IDEALS (Visual Basic with SQL Server/MSDE) for capturing textual data relating to ownership of land. Both these packages were put to use by Survey Department since June 2005.

### **Financial Status**

Out of ₹ 12.61 crore released for the computerisation project, ₹ 10.78 crore (i.e ₹ 8.74 crore by the District Collectors; ₹ 1.56 crore by the Director of Survey and Land Records and ₹ 48.09 lakh for training) has been utilized up to 2007-08. In addition ₹ 1.40 crore under e-Governance project was also released for setting up of computer centres in taluk offices.

---

\* COLLABLAND is a software to draw maps using the co-ordinate values (derived from resurveying with the help of GPS and Electronic Total Stations), which are available in the Field Measurement Books). The map data stored in volumes correspond to Field Measurement Books.

† Ladder data is a component of Field Measurement Books. Field line points in a map are defined with reference to an offset distance from the G-Line. The offset distance may be to the left or right side of the G-Line. This left or right angle deviation (offset) is depicted by Ladder. By converting the ladder details into electronic data, one can produce the outline of the FMB sketch. [G-Line is an imaginary line which converts the map into various sizes of triangles in order to accurately fix the boundary lines and the various points in the map. This line is the foundation on which the entire map is built.]

‡ Subdivision lines demarcate a small parcel of land within a survey number. Subdivision lines are defined through a ladder. The data required (offset distance figures) to draw a Subdivision line is Subdivision point data.

§ Each survey number is divided into several subdivisions. Each sub division is owned by a land owner. The dimensions of each boundary of a subdivision are subdivision data. The dimensions of adjacent plots are adjacency data.

### **Audit Objective, Scope and Methodology**

Computerization of Land Records (CLR) started in 1991 and Government invested ₹ 12.61 crore on this project. The project is officially declared complete only in one out of fourteen districts. Audit objective was to evaluate the process of implementation of the project, causes of delay together with the extent of achievement of objectives in the district where the project was implemented. Audit also evaluated the system to see whether the required controls were in place to ensure the intended results.

Audit covered 10 out of 95 villages and four Taluks in Kottayam District where MCIT\* scheme was implemented. Three other districts† were also covered. Audit was conducted from April to August 2008.

### **Audit Findings**

#### *Implementation of the project*

Though the Computerization of Land Records project commenced in 1991-92, it is still in data entry stage except in one district. The main reasons attributed to the delay were the delay in completion of resurvey, lack of trained man-power and absence of monitoring cell at the State level. Though GOI issued (1999) revised guidelines for procurement of hardware, computers for the purpose were procured only during 2002-03.

#### *Acts and Rules to generate documents through the system*

Issue of Record of Rights, the primary objective of computerization, could not be accomplished for want of necessary amendments to Acts and Rules. Even though some activities including *Pokku Varavu* (PV-transfer of rights) are done through the system, receipts for money are issued manually. These facilities are provided in the software, but could not be put to use pending legislation required for the purpose.

#### *Digitisation of Basic Tax Records*

There are approximately a total of 1.06 crore basic tax records in the State. Initially the data entry was done in UNIX platform (up to 30th November 2004). Later the platform was changed to windows. Percentage of completion of data entry of land records varies from 40.03 per cent to 100 per cent in various

---

\* Ministry of Communication and Information Technology, GOI: Bhoomi project of Karnataka was replicated.

† Thiruvananthapuram, Pathanamthitta and Malappuram

districts with an average of 82.54 per cent (up to 31st August 2007). Delay in recapture of data consequent on data loss which occurred during porting of legacy data and the delay in rectification of errors in NIC software (2006) lagged the Digitization of BTR.

*Validation of data entry*

Data entry of legacy data was done by *Kudumbasree* (an NGO). This data was not validated although formally accepted by the department. The village offices in Kottayam district started issuing various certificates using unvalidated data. However, issue of wrong certificates may lead to legal complications.

*Status of computer hardware and printers*

As a part of computerization of land records one server, three PCs, laser printers, scanners and software like SQL Server were provided in 63 Taluks at a cost of ₹ 2.38 crore (March 2003). Two PCs and one touch-screen kiosk were additionally provided to Taluks at a cost of ₹ 1.20 crore. But hardware and software could not be put to effective use during the last four years due to delay in completion of data entry and validation. The warranty period for the hardware was already over and by the time the data entry is complete the hardware may become obsolete.

*Completion of Re-survey*

Delay in completion of re-survey has adversely affected the implementation of CLR project as Basic Tax Records are the outcome of re-survey. Out of the total geographical area of 38863 square kilometres (Sq. km.) in the State, department had planned to re-survey 32510 Sq. km. Of 32,510 Sq. km. required to be re-surveyed, only 20574 Sq. km. was completed (May 2008). The area re-surveyed during the last five years was only 2007 Sq. km., i.e., 401.4 Sq. km. per year. At this pace it would take 30 years to complete the remaining area of 11936 Sq. km.

Delay in completion of re-survey is attributed to diversion of staff for handing over of re-survey records to Revenue Administration and diversion of staff for survey adalats since 1998. Re-survey could be resumed only in 2002. Though the Survey Department has procured modern equipment such as ETS\* (105 numbers), there was only marginal progress. A monthly target for survey using the ETS has not been prescribed and there is no managerial mechanism to monitor progress of completion of re-survey.

---

\* Electronic Total Stations (ETS) are instruments used for land surveying and mapping. They are capable of measuring distances up to 3 km.

*Digitisation of FMB*

Where re-survey has been done and survey maps exist, the same has to be updated to include all subdivisions made due to mutation and then digitised. Where re-survey is taken up afresh, it is to be done using ETS in which case data available is in digital format and can be used directly in the software.

A scrutiny of records revealed that there was no considerable progress in digitisation of FMB during the last 10 years. As per information available (November 2007) digitisation work was taken up only in 103 out of 1453 villages of which only 66 villages have been completed. No time limit has been set for the completion of digitisation.

*Expenditure amounting to ₹ 1.55 crore incurred to digitise the survey details*

During the period from 1999-2000 to 2003-04 an amount of ₹ 1.55 crore was paid to three agencies\* for digitising the survey maps. These agencies used their own software to digitise the cadastral maps† and digitised data were handed over to the department in CDs. But, the digital data could not be ported to COLLABLAND, the software developed by NIC and the whole records had to be digitised again in a format compatible with COLLABLAND. This was because the department did not take adequate care while assessing the technical requirements of interfacing software. Thus, ₹ 1.55 crore was rendered wasteful on this account.

*Inconsistence and discrepancies in the area of land captured in the system*

In Kottayam District in 20 out of 95 village offices test checked, it was noticed that there existed difference between extent of land in manual records and database and the reasons as revealed by the staff during discussion were attributed to the following:

- (i) Survey adalat sanctioned more area in certain subdivisions in a survey number in settlement of complaints received from the parties without altering the corresponding area in other subdivisions. So the main BTR did not match with the total areas of subdivisions.
- (ii) Some PV entries were entered in the computer as BTR entry causing duplicity in the total area of a survey subdivision number.
- (iii) In some cases supplementary BTR was entered without editing the area of main BTR causing errors in the area of that particular subdivision number.

---

\* ₹ 55,50,000 (M/s. NIIT GIS Ltd.); ₹ 53,65,000 (M/s. Vision Lab) and ₹ 45,36,850 (M/s. Siemens).

† A cadastral map is a map showing the boundaries and ownership of land parcels.



- (iv) Some errors also occurred in the manual calculation of existing BTR.
- (v) Duplication in Survey subdivisions and Sub Nos. due to incorrect data capture.

#### **Insufficiencies in EMERALD/BHOOREKHA**

##### *Provision in software for monitoring revenue*

Taluk/Village Offices are responsible for collection of basic land tax, plantation tax, irrigation tax, lease rent, tree value and fine. As the particulars of collection were stored in remarks (memo) field, the system cannot be used to prepare DCB statement forcing the department to depend on manual statements susceptible to human errors.

##### *Provision to capture details of flats/multiplexes*

There is no provision to enter transactions relating to PV for sale/transfer of flats/multiplexes. As a result the electronic database created does not contain the *thandaper* details relating to these transactions.

##### *Thandaper pakarpu*

In the manual system the *Thandaper pakarpu* (report of title, required to be furnished to taluk office periodically) contained all the PV transactions of each person. But the system generated report shows only the latest position of land, compelling the department to rely on manual reports.

##### *Risk of issuing wrong certificates due to non-availability of centralised database*

In the absence of network connectivity, instead of making available the centralised database available in the District Collectorate, stand alone packages are installed in village offices. As the extent of land holdings of an individual in the whole district/taluk cannot be generated from the standalone system information on solvency, income, land possession, etc., would not be complete. This may result in the risk of issuing wrong certificates.

##### *Lack of trained manpower due to lack of perspective planning for IT implementation*

In 20 out of 95 village offices test checked in Kottayam, audit observed that by the time a staff member was adequately trained in the system he was replaced with an untrained staff, by transfer or promotion, who was not trained/skilled in the system. This adversely affected the pace of computerization and day-to-day functions. This showed lack of commitment in implementation of the project.

*Physical condition of premises keeping records/computers*

Many village offices were housed in old tile-roofed buildings without ceiling, sufficient space and required protection. In the absence of racks/shelves to keep the registers/records, records were dumped on battery racks exposing it to the threat of fire. There were instances of theft of computers in village offices in Kottayam district. The buildings were also not protected against lightning.

**Logical Access Controls***Non-deactivation of past users*

There is no provision in the software to disable a user on his shifting due to transfer/retirement etc. As a result many non-functional users were still active in the system in test checked village offices. This may result in the risk of unauthorized access to the system. At the same time anyone proficient in SQL Server can access the back end and delete the user. This may further result in deletion of important logs of users kept in the database.

*Breach of IT security due to option to by-pass the biometric login control*

Fifteen village offices in Kottayam district were provided with biometric devices for capturing thumb impressions for ensuring a fool-proof logical access control which worked at the Operating System Level. But it was seen that an option to by-pass the biometric login has also been provided in the system defeating the very purpose of the additional security provided.

**Segregation of duties***Access to back end data*

The basic stipulation of IT Security is that access to back end data should strictly be restricted to personnel with administrator role and other users irrespective of their position should be given only access through front end in order to avoid chances of modification of data inadvertently or maliciously. However, it was observed in audit that IT Clerks entrusted with taluk level co-ordination were accessing the back end data. It was found that anyone who is conversant in SQL Server could access and manipulate the back end data as permission to access back end had not been restricted. This is a serious IT Security risk which may lead to unauthorized modification of data.

*IT security risk due to sharing of user ids and passwords*

BHOOREKHA/EMERALD envisages three levels of access—administrative, supervisory and data entry level. But it was seen that users were not created as per the levels of access provided. In most of the village offices test checked, data entry and verification were done through the same login ID and password. Village Officer's user id and passwords were used by all the staff.

It was seen in Nattakom village that user names were entered as Village Officer, Village Man and Village Assistant. The passwords were shared by all the users. As there was staff at different levels with different delegation of powers in a village office it is important to use separate user IDs and passwords by each user to ensure segregation of duties as per rules. Even though the Village Officer only is authorized to 'APPROVE' a PV as per the delegation of powers, a village man would also be able to 'APPROVE' the same as he was also logging in as a Village Officer.

Sharing of ID by different users would result in unauthorized modification of data for which it would not be possible to fix responsibility at a later stage.

*Business interrupted due to absence of Business Continuity Planning and Backup policy*

Depending upon the criticality of the data and IT system and affordability of data loss, a suitable Business Continuity Plan and Backup policy have to be evolved in each organization and circulated among users for compliance. In the event of a breakdown and data loss, in order to resume functioning of an IT system within an affordable time limit, backup of data should be available and a suitable Business Continuity Plan should be in place. But the Department did not have a documented Business Continuity Planning and Backup policy.

- (i) In most of the offices visited by the Audit team, it was seen that there was no fixed periodicity for taking a backup and when backups were taken it was stored in another drive of the same computer. Though it was stated that fortnightly backup was taken in CDs and sent to Taluk Offices and monthly backup was stored in NIC server at the District Collectorate this was not properly monitored. Data recovery testing was not done.
- (ii) In Village Office, Kumarakom the complete data was lost due to failure of the hard disc. There was no backup and the entire data was required to be re-entered from the original records. When the audit party visited the office the lost data was not completely re-captured (April 2008).
- (iii) In Chengalam Village Office in Kottayam Taluk the data transmission tower, two PCs and UPS were damaged due to electrical surge in lightning two weeks before the audit party visited the office and were still to be restored (April 2008). Complete data was also lost. Proper functioning of the office was in jeopardy due to this failure.

*Lack of input controls leading to duplicate Thandaper\* numbers and multiple numbers for the same person*

On a scrutiny of the pattadhar† list generated from the software, it was seen that multiple thandaper numbers were issued to the same person in a particular block in a village office. If a report on land holdings of a particular person is generated, all the land held by him will not be displayed as multiple thandapers were assigned to a land owner. This means that a certificate generated in respect of a particular person may not reflect a true picture regarding the land in his possession.

In the manual system the thandaper numbers were allotted chronologically without any gap. As there were no input controls in place in the system in respect of the thandaper number field to ensure the sequence in number, the thandaper numbers in the system are in random order. Junk and meaningless characters were also seen in the database. In some cases it was seen that there were duplicate thandaper numbers, e.g., Village Office, Kumarakom. This is because of the fact that there is no field in the database to uniquely identify each pattadhar.

*Budget allotments to the village offices*

In Kottayam district, all village offices were provided with computers and accessories under various scheme. Even in offices where one computer has been provided, a 3-KVA UPS, with higher capacity backup batteries had been supplied. The batteries connected to the UPS are now more than three years old requiring replacement. The department had not earmarked funds required for the replacement of batteries. Similarly, consequent on the dependence of computers for official business the fund required for the consumables such as paper, cartridges, CDs, etc., also increased. Audit found that many village offices were not having funds for purchasing computer consumables. The Department did not provide sufficient funds to ensure uninterrupted functioning of offices.

**Conclusion**

A socially relevant IT Project could not be completed even after the lapse of 17 years since it was launched. This was mainly due to lack of planning and commitment at various levels in the Departments concerned. A Project Monitoring Committee was not formed for the proper monitoring and Implementation. Completion of the Project depends mainly on the completion of

---

\* Title holder number. Different holdings of a person in a village will hold a single thandaper.

† Land owners.

the re-survey of land, digitisation of cadastral maps and connectivity between the concerned offices. There is no co-ordination among the departments involved viz., Revenue, Survey and Registration. Despite releasing ₹ 12.61 crore for such a socially important e-governance project, the desired results are yet to be achieved.

#### **Recommendations**

- Monthly target should be fixed for the completion of re-survey and the progress should be monitored at State level so as to ensure a time bound completion.
- Urgent steps should be taken to make legislation required to legalise the activities/documents generated in IT environment.
- A password/backup policy and a Business Continuity Plan should be formulated and circulated for compliance.
- All the highlighted issues should be addressed before replacing the existing two schemes (CLR and SRA & ULR) with the proposed National Land Records Modernization Programme (NLRMP).

The above points were referred to Government in September 2008; reply has not been received (October 2008).

[Paragraph 3.4 contained in the Report of the Comptroller and Auditor General of India for the year ended 31st March 2008 (Civil).]

Notes furnished by the Government on the above audit paragraph is included as Appendix II.

8. The Committee observed that though an amount of ₹ 12.61 crore was spent during the year 1991 for computerisation of Land Records in 14 districts but it was completed only in Thrissur district. When the witness was asked about the latest position, it was informed that 98.2% was completed in Kottayam district and cent per cent was achieved in Thrissur District. The Additional Chief Secretary, Revenue Department explained that the data should be entered in the computer and the work was performed by Kudumbasree from the year 2006 onwards. Prior to this, the data entry was done by Local Village Officer or by engaging some outside agency. The witness submitted that the data entered since 1991 was not validated. The Committee analysed the performance report dated 31-8-2007 and found district-wise performance of dataentry as Pathanamthitta-93.3%, Kollam-85.4%, Alappuzha-40.03%, Thiruvananthapuram-60.40%, Ernakulam-81.56%, Idukki-63.52%, Thrissur-100%, Palakkad-92.52%, Malappuram-91.03%, Wayanad-95.55%, Kannur-87.92%,

Kasaragod-72%, Kottayam-98.2%. The Committee enquired about the accuracy of the statement. The Additional Chief Secretary, Revenue Department affirmed that the same was furnished by herself and it was not validated except in Kottayam District. The witness further clarified that the data was validated in Kottayam district after the audit check. Later the department had made quantum change in the whole procedure. The software installed by NIC required fine tuning. Moreover, the data was not validated and hence turned to garbage so the data had to be entered again and again. Nobody took interest to make data validation. Currently, data entry was completed on the cases re-surveyed. The department was proposing to issue records through computer after validation of data. When the witness informed that out of 700 villages, records were re-validated in 205 villages re-surveyed, the Committee asked whether the validation was correct in cases where the land holdings of one individual lies in two or three adjacent villages. The Additional Chief Secretary, Revenue Department submitted that such cases would be included in the centralised information database, which is proposed to be created in future. The entries were made in village base as the basic unit was taken as village. When the records were compiled taluk-wise, necessary entries would be made based on village. The Committee enquired whether the re-survey work would be completed without revision. To this, the witness replied that currently the programme was implemented by National Land Records Modernisation Programme (NLRMP) launched by Government of India. When the Committee enquired about the taluk-wise re-survey conducted in Kottayam district, which was felt as more scientific, the Additional Chief Secretary, Revenue Department deposed that it would be more obscure when the village officers bring the records to Taluk office for data entry. In such a situation, there is a possibility to misplace records. Considering the difficulty, with the notice of the Government of India, the re-survey was conducted by taking village as basic unit. Since the village offices were computerised, village officers could catch the details in their system. At present the re-survey work is being done as part of National Land Records Modernization Programme.

9. In connection with the re-survey of Taliparamba Taluk in Kannur District which was stopped midway, the Committee enquired the reason for the termination of the work. The witness submitted that there were some severe problems in North Kerala. The department has implemented a programme viz. BHOOMIKERALAM with an intention to complete the programme by three years. Enumerating the difficulties faced by the public in this regard, the Committee stated that due to the non-completion of computerisation of Land Records, land revenue was not fixed; re-survey was not conducted; benefits from the Government were lapsed. At this juncture, the Additional Chief Secretary,

Revenue Department admitted that the department was following the oldest system in carrying out such programme. Even though modern equipments were available, there was no proper training nor efficient staff to carry out the programme.

10. During her deposition before the Committee on the issue of validation of data entry done by Kudumbasree, the Additional Chief Secretary, Revenue Department stated that the computerisation of land records was the scheme implemented by Government of India during the year 1991 with cent per cent financial assistance. The work was divided into computerisation of textual and computersation of documents, land holding BTR etc. which started during the year 1991. The Committee opined that defects pointed out by the Accountant General earlier were not rectified. Even though re-survey for the purpose was conducted, the data entry could not be validated due to the absence of computerisation of record of rights and shortage of staff. The project was cancelled during 1987-88 with 50% Centrally Sponsored Scheme. The Committee wanted to know the present position of the project. The Additional Chief Secretary, Revenue Department informed that the project was wound up later. To a query of the Committee whether the project in respect of computerisation of records of rights to land owners which commenced 19 years back was wound up, the witness replied that it was still in practice. Further she informed that it had combined with the survey part and the registration part. Framing a common database for different organizations is the main objective of the scheme. There should be a common database for survey and registration. The Committee viewed the delay as a grave negligence on the part of the department.

11. The Committee noted from the audit paragraph that out of the geographical area of 32510 sq.km. required to be re-surveyed, only 20574 sq.km. was completed. The area re-surveyed during the last five years was only 2007 sq.km. that is only 401.4 sq.km. per year. If this system was followed, it would take about 30 years to complete the remaining area of 11936 sq.km. The delay in completion of re-survey was attributed to lack of trained staff, transfer of trained staff, shortage of modern equipments, etc. The Committee enquired about the measures taken by the department for rectifying the defects. The Additional Chief Secretary, Revenue department put forth the fact that State Survey Department has more trained survey staff than any other states in our country. Further, Survey Department had procured modern equipments such as 133 numbers of Electronic Total Stations (ETS) where no other states had more than 50 ETS. But it is lamentable to report that nobody is using this equipment because of the ignorance of the methodology. At this juncture, the Director of

Survey and Land Records informed that a huge volume of work was taken up under the scheme National Land Records Modernization Programme (NLRMP) except in Melmuri Village of Malappuram District. The deliberation of the Committee revealed that the department is doing nothing and this laziness would be viewed seriously. According to the witness, the department has got sufficient staff and modern equipments. Blaming the department for their lackadaisical attitude in the matter, the Committee enquired the reason for not completing the re-survey in time. The Director of Survey and Land Records reported that the main reason was the existing norms, which hindered the utilisation of modern equipments. The intervention of the service organisations was another reason. When the Committee enquired whether there exists any permanent mechanism to impart continuous training programme to the staff, it was informed that the present practice is to replace the trained staff by untrained due to transfer or promotion. At this moment, the Director of Survey and Land Records informed that the maximum number of trained staff exists in our State. Training was scheduled to be imparted at Survey of India for 10 batches having 300 employees and the seventh batch was going on. However after getting training they were reluctant to undertake the job accordingly. The Committee strongly objects the irresponsible attitude of the department in the matter and recommended that the re-survey work should be completed in a time bound manner as a special project by utilising the manpower available in Revenue and Survey departments as well as by applying equipments available in the departments.

12. Meanwhile, the Additional Chief Secretary, Revenue Department described the problem faced while implementing the project. In Palakkad even tampering of the equipments was done. The Committee remarked it as very unfair and decided to recommend that the projects should be completed by fixing a reasonable time limit and if the department was unable to fulfil the intention, the Government should seriously think to entrust the work to private agency. The Director of Survey and Land Records informed that 'BHOOMIKERALAM' Project was started for the accomplishment of such matters. But it was terminated due to protest/strike. The Committee felt that the situation is far better in our State compared to other neighbouring States where manpower and modern equipments were less. As far as our State is concerned, even though adequate infrastructure facilities were available, the achievements were less. The Committee further pointed out that if the action could not be completed within the time limit necessary amendments should be made in the Rules. To this, the Additional Chief Secretary, Revenue Department replied that even though new Survey Manual was framed, it could not be implemented. The Committee was



severely critical of the approach of the department and wanted to furnish the details about the action taken against the irresponsible officers who delayed the project. The Deputy Commissioner of Land Revenue submitted that punishment including suspension were imposed on the delinquents. The Committee further felt that no action was taken against the erring officials who undergo suspension. If disciplinary action like termination from service was followed, the situation would have changed. The Committee opined that there would be a better change if the disciplinary action was settled within the stipulated period. In this connection, the Committee strongly recommended that the department should chalk out a procedure to finalize all disciplinary cases within six months. Further, the Committee recommended that the resurvey work should be completed within three years and to prepare a comprehensive programme for that. If it could not be done by using the service of Government Survey Department staff, other avenues should be resorted to for the early completion of the project. The Committee also suggested that the department need not wait for the PAC Report for this as it would take some more time to complete the procedure for placing the Report in the Assembly. So the Committee urged the department to go ahead with the procedure in this regard.

13. To a query of the Committee as to whether the Pokkuvaravu details could be incorporated in the new software system, the Assistant Commissioner (Revenue) and Nodal Officer, State IT Cell (Revenue) explained that an IT Cell was established in the Commissionerate of Land Revenue during the year 2008. Entire data relating to the resurvey conducted in 205 villages of Pathanamthitta, Alappuzha and Kottayam districts were available in the website. They are expecting to include the data pertaining to 351 villages of remaining 5 districts within a short span. For the implementation necessary amendments have to be made in the Act and Rule. Hearing this, the Committee emphatically recommended that necessary amendments regarding the transfer of data should be incorporated in relevant Act and Rule and necessary additions should be included in the Survey Manual also. When the Committee suggested that the DCB statement should be computerised, the witness informed that it was already computerised and the RR proceedings in all districts other than Thiruvananthapuram were being done online.

14. The Committee noted from the audit report that there was no provision to enter transaction relating to Pokkuvaravu for sale/transfer of Flats/Multiplexes. As a result, the electronic database created does not contain the Thandaper details relating to these transaction and enquired the provision to incorporate, the Thandaper details also in the electronic database. The witness replied that there was some problem in the NIC Software. Later, they were rectified and the

backup data would be available. When it was informed that backup data was kept in CDs, the Committee asked about its location. The officials from the department informed that it was kept in the Taluk Office, copies of which were preserved in the NIC and in website. The Master Computer was installed in State Data Center.

15. The Committee pointed out the audit observation that the practice of replacement of trained staff is by an untrained staff by transfer or by promotion was prevailing in the department. The Committee asked whether training would be imparted to the entire staff. The representative from the department submitted that currently, on the job training system was introduced 556 Village Officers and Special Village Officers were given training for the implementation of first phase of NRLMP spread across 8 districts. They were proposing to extend the training up to Village Assistant level. District IT Cells were strengthened to impart adequate training to the newly recruited staffs also.

16. The Audit observed that in Nattakam Village Office, Village Officer, Village Man and Village Assistant were using the same password. The Committee went through the audit paragraph and asked whether there could be any methodology to allot different password to the users. The Assistant Commissioner (Revenue) and Nodal Officer, State IT Cell (Revenue) replied that password is given only to the Village Officer. Currently, in Kottayam district, biometric system was introduced. The Additional Chief Secretary supplemented that in that case Village Officer was the sole responsible officer.

17. The Committee observed that Project Monitoring Committee was not formed for the proper monitoring and implementation. The Additional Chief Secretary, Revenue Department deposed that a State level monitoring unit had been constituted in the Land Records Commissionerate to monitor the computerisation activities, with an aim to complete the computerisation activities in a phased manner.

18. The Committee pointed out that the department had taken many corrective measures but not informed to the Committee.

#### **Conclusions/Recommendations**

**19. Regarding the computerisation of land records the Committee finds that even after a lapse of considerable span of time and even though modern equipments were available the work could not be completed. The Committee concludes that the reason for the delay as the lack of planning and commitment at various levels in the departmental machinery. It is apprehended that about thirty years would be required to complete**

the re-survey work if the programme of re-survey continues at the current pace. The Committee suggests that a suitable target should be fixed for the completion of resurvey and the progress should be monitored and evaluated at State level so as to ensure time bound completion.

20. The Committee observes that due to the non-completion of re-survey process the public belonging to a large area had to face so many difficulties such as their land tax was not fixed; they could not enjoy the benefits from Government etc. The Committee concludes from the replies rendered during evidence that though our State stands ahead in imparting training to majority of the staff and modern equipments, most of the trained staff are reluctant to apply modern technology and trained staff would be promoted and transferred to other places or deputed for executing other works.

21. The Committee also understands that the intervention of Service Organizations in Administrative matters is another impediment on the way to achieve the aim and feels that completion of resurvey work is very essential in the prevailing situation. Hence the Committee recommends to complete the re-survey work as a special project in a time bound manner by utilizing the staff available both in Revenue and Survey Departments and also by applying the modern equipments available in the departments. If the system would not be practised, the Government should seriously think about entrusting the work to a private agency.

22. The Committee opines that if the delay occurs is due to the existing procedural formalities, the Government shall take urgent steps to make necessary amendments in the relevant Rules to achieve the goal.

23. The Committee also observes that the lenient attitude of the department in taking strong disciplinary action against the officers who are responsible for the delay in completing the re-survey work is another factor which is slowing the work. Hence the Committee opines that mere suspension is not adequate in such cases as the disciplinary action would not be completed within the suspension period. The Committee opines that if action could be completed within the suspension period and further disciplinary measures such as dismissal from service would be adopted, the situation would have been better. The Committee, therefore, emphatically recommends that the department should take strenuous effort to finalize all disciplinary cases within six months.

24. The Committee also recommends that a feasible target shall be fixed and the whole work of re-survey in general shall be completed within

**three years positively. If it can not be done by the Survey Department staff, some other alternative mechanism shall be sought in view of the urgency of the matter.**

**25. While observing that the complete data regarding re-survey would be notified in the website shortly and certain amendments has to be incorporated in the Act and Rules regarding transfer of data, the Committee strongly recommends that the relevant provisions in the Acts and Rules shall be amended so as to give statutory validity to the electronically generated records and documents. The Committee further recommends that the same provisions shall be included in the Kerala Land Revenue Manual proposed to be enacted by the department.**

Thiruvananthapuram,  
26th June, 2012.

DR. T. M. THOMAS ISAAC,  
*Chairman,*  
*Committee on Public Accounts.*

## APPENDIX I

## Summary of Main Conclusion/Recommendation

<i>Sl. No.</i>	<i>Paragraph No.</i>	<i>Department concerned</i>	<i>Conclusion/Recommendation</i>
(1)	(2)	(3)	(4)
1	3	Revenue	While considering the audit paragraph relating to the inordinate delay in the preparation of Kerala Land Revenue Manual, the Committee observes that the preparation of the Manual which was assessed to require six months time for completion could not be completed even after six years. The Committee finds no justification in incurring Government money for the preparation of Manual by extending the term of special officer posted for the purpose six times without achieving the object. The Committee expresses dissatisfaction over the action of the department for not specifying a time limit for the preparation and publication of Kerala Land Revenue Manual. The Committee further observes that considering the importance of the publication of Kerala Land Revenue Manual, the Government should have completed the endeavour by defining a fixed time limit.
2	4	”	The Committee opines that the preparation of Kerala Land Revenue Manual is essential, and hence suggests that the department should take urgent efforts to prepare the same incorporating latest amendments. Current practice is to execute works manually as there was lack of provision in the Act and Rules for computerization. So the Committee recommends to make necessary amendments in the Act and Rules including computerization. The Committee emphasizes that the Kerala Land Revenue Manual should be prepared and published in a time bound manner, after incorporating all the required amendments.

(1)	(2)	(3)	(4)
3	19	Revenue	Regarding the computerisation of land records the Committee finds that even after a lapse of considerable span of time and even though modern equipments were available the work could not be completed. The Committee concludes that the reason for the delay as the lack of planning and commitment at various levels in the departmental machinery. It is apprehended that about thirty years would be required to complete the re-survey work if the programme of re-survey continues at the current pace. The Committee suggests that a suitable target should be fixed for the completion of re-survey and the progress should be monitored and evaluated at State level so as to ensure time bound completion.
4	20	”	The Committee observes that due to the non-completion of re-survey process the public belonging to a large area had to face so many difficulties such as their land tax was not fixed; they could not enjoy the benefits from Government etc. The Committee concludes from the replies rendered during evidence that though our State stands ahead in imparting training to majority of the staff and modern equipments, most of the trained staff are reluctant to apply modern technology and trained staff would be promoted and transferred to other places or deputed for executing other works.
5	21	”	The Committee also understands that the intervention of Service Organizations in Administrative matters is another impediment on the way to achieve the aim and feels that completion of re-survey work is very essential in the prevailing situation. Hence the Committee recommends to complete the re-survey work as a special project in a

(1)	(2)	(3)	(4)
			timebound manner by utilizing the staff available both in Revenue and Survey Departments and also by applying the modern equipments available in the departments. If the system would not be practised, the Government should seriously think about entrusting the work to a private agency.
6	22	Revenue	The Committee opines that if the delay occurs is due to the existing procedural formalities, the Government shall take urgent steps to make necessary amendments in the relevant Rules to achieve the goal.
7	23	”	The Committee also observes that the lenient attitude of the department in taking strong disciplinary action against the officers who are responsible for the delay in completing the re-survey work is another factor which is slowing the work. Hence the Committee opines that mere suspension is not adequate in such cases as the disciplinary action would not be completed within the suspension period. The Committee opines that if action could be completed within the suspension period and further disciplinary measures such as dismissal from service would be adopted, the situation would have been better. The Committee, therefore, emphatically recommends that the department should take strenuous effort to finalize all disciplinary cases within six months.
8	24	”	The Committee also recommends that a feasible target shall be fixed and the whole work of re-survey in general shall be completed within three years positively. If it can not be done by the Survey Department staff, some other alternative mechanism shall be sought in view of the urgency of the matter.

---

(1)	(2)	(3)	(4)
9	25	Revenue	While observing that the complete data regarding re-survey would be notified in the website shortly and certain amendments has to be incorporated in the Act and Rules regarding transfer of data, the Committee strongly recommends that the relevant provisions in the Acts and Rules shall be amended so as to give statutory validity to the electronically generated records and documents. The Committee further recommends that the same provisions shall be included in the Kerala Land Revenue Manual proposed to be enacted by the department.

---