

CHAPTER-III
TAXES ON MOTOR VEHICLES

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3.1 Tax administration

The Transport Department is responsible for registration of vehicles, grant of permits for vehicles and exercises control over vehicles plying in the State. The Department also issues licences to drivers, conductors and traders and fitness certificate of vehicles. Levy and collection of taxes, fees and penalties under the provisions of the Motor Vehicles Act, 1988, the Central Motor Vehicles Rules, 1989, the Rajasthan Motor Vehicles Taxation Act (RMVT Act), 1951, the Rajasthan Motor Vehicles Taxation Rules (RMVT Rules), 1951 and the Rajasthan Motor Vehicles Rules, 1990 are other responsibilities of the Department. Works relating to registration and fitness of vehicles, grant of licences, collection of taxes, fees, penalties *etc.* have been computerised in the Department.

The Transport Department is headed by the Transport Commissioner who is assisted by three Additional Commissioners and seven Deputy Commissioners at headquarters level. The entire State is divided into 11 regions, each headed by a Regional Transport Officers cum *ex-officio* Member, Regional Transport Authority. Besides, there are 37 vehicle registration-cum-taxation offices headed by District Transport Officers.

3.2 Trend of receipts

Receipts of taxes on motor vehicles during the years from 2007-08 to 2011-12 along with the total tax receipts of the State have been exhibited in the following table:

(₹ in crore)

Year	Budget estimates	Actual receipts of taxes on motor vehicles	Variation excess (+)/shortfall (-)	Percentage of variation	Total tax receipts of the State	Percentage of actual receipts to total tax receipts
2007-08	1,075.00	1,164.40	(+) 89.40	(+) 8.32	13,274.73	8.77
2008-09	1,200.00	1,213.56	(+) 13.56	(+) 1.13	14,943.75	8.12
2009-10	1,300.00	1,372.87	(+) 72.87	(+) 5.61	16,414.27	8.36
2010-11	1,500.00	1,612.25	(+) 112.25	(+) 7.48	20,758.12	7.77
2011-12	1725.00	1,927.05	(+) 202.05	(+) 11.71	25,377.05	7.59

Though in absolute terms, receipts of taxes on motor vehicles registered healthy growth every year yet the percentage of receipts of taxes on motor vehicles with respect to total tax receipts of the State was decreasing every year except the year 2009-10. In the year 2011-12, these receipts accounted for 7.59 per cent of the total tax receipts of the State.

3.3 Analysis of arrears of revenue

The arrears of revenue as on 31 March 2012 amounted to ₹ 35.45 crore, of which ₹ 18.31 crore were outstanding for five or more years. The following table depicts the position of arrears of revenue as on 31 March 2012.

(₹ in crore)

Year of arrear	Total arrears as on 1.4.2011	Recovery during the year 2011-12	Recoveries outstanding as on 31.3.2012
Upto 2006-07	22.41	4.10	18.31
2007-08	5.36	1.55	3.81
2008-09	6.42	0.41	6.01
2009-10	5.28	1.87	3.41
2010-11	8.36	4.45	3.91
Total	47.83	12.38	35.45

It would be seen from the above that arrears of ₹ 18.31 crore are pending collection for more than five years and with the passage the chances of its recovery are bleak.

It is recommended that the Government may issue instructions to the Department to take appropriate action to recover the arrears within a fixed span of time.

3.4 Cost of collection

The gross collection of the revenue receipts, expenditure incurred on collection and the percentage of such expenditure to gross collection during the period from 2007-08 to 2011-12 along with the relevant All India average percentage of expenditure on collection to gross collection for the corresponding period are as follows:

Sl. No.	Year	Gross collection (₹ in crore)	Expenditure on collection of revenue (₹ in crore)	Percentage of expenditure on collection	All India average percentage of expenditure of the preceding year
1.	2007-08	1,164.40	17.44	1.50	2.47
2.	2008-09	1,213.56	29.25	2.41	2.58
3.	2009-10	1,372.87	27.04	1.97	2.93
4.	2010-11	1,612.25	30.82	1.91	3.07
5.	2011-12	1927.05	40.65	2.11	3.71

It was observed that the percentage of expenditure on collection of taxes on motor vehicles to gross collection was on lower side in comparison to All India average percentage. The Government may continue efforts for maintaining the position.

3.5 Impact of Audit Reports

Through the following Audit Reports, cases of non/short levy, non/short realisation, underassessment/loss of revenue, application of incorrect rate of tax, incorrect computation of tax *etc.* with revenue implication of ₹ 111.87 crore in 27 paragraphs were pointed out during the last five years. Of these, the Department/Government had fully/partly accepted 26 paragraphs involving ₹ 78.94 crore and had since partly recovered ₹ 30.67 crore in 22 paragraphs (as of September 2012) as shown in the following table:

(₹ in crore)

Year of Audit Reports	Paragraphs included		Paragraphs accepted		Amount recovered	
	Number	Amount	Number	Amount	Number of paragraph	Amount
2006-07	6	7.23	6	5.92	6	2.44
2007-08	9	25.15	9	21.50	9	16.07
2008-09	3	47.75	2	19.98	1	0.79
2009-10	4	15.02	4	14.82	3	6.62
2010-11	5	16.72	5	16.72	3	4.75
Total	27	111.87	26	78.94	22	30.67

The Department has recovered only 39 per cent of the accepted amount.

The Government may issue instructions to the Department to recover the amount involved in the audit paragraphs on priority especially in those which have already been accepted by the Department.

3.6 Working of Internal Audit Wing

Internal Audit Wing is headed by the Financial Advisor and assisted by one Senior Accounts Officer and two Accounts Officers. Five internal audit parties are working in the Department each headed by Assistant Accounts Officer. The position of last five years of internal audit was as under:

Year	Pending units	Units due for audit during the year	Total units due for audit	Units audited during the year	Units remained unaudited	Shortfall in per cent
2007-08	-	79	79	75	4	5
2008-09	4	79	83	67	16	19
2009-10	16	79	95	89	6	6
2010-11	6	43	49	49	-	-
2011-12	-	43	43	43	-	-

It was noticed that 12,509 paragraphs upto the year 2011-12 were outstanding at the end of 2011-12. Year-wise break up of outstanding paragraphs of internal audit reports is as under:

Year	1991-92 to 2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	Total
Paras	7,809	887	763	966	990	1,094	12,509

7,809 Paragraphs of internal audit reports were outstanding since 1991-92. Thus, the huge number of outstanding paragraphs indicate that the Department needs to pay more attention for settlement of the observation raised by the Internal Audit Wing

The Government may issue appropriate instructions to the Department for speedy disposal of outstanding observations raised by the Internal Audit Wing.

3.7 Results of Audit

On test-check of the records of 26 out of 44 units during 2011-12, audit noticed non/short recovery of tax and other irregularities involving ₹ 29.81 crore in 9,711 cases which fall under the following categories:

(₹ in crore)

Sl. No.	Category	Number of cases	Amount
1.	Non/short recovery of tax, penalty, interest and compounding fee	6,539	18.96
2.	Non/short computation of motor vehicle tax/special road tax	2,734	10.64
3.	Other irregularities	438	0.21
Total		9,711	29.81

The Department accepted underassessment and other deficiencies of ₹ 17.64 crore in 5,189 cases, of which 444 cases involving ₹ 4.08 crore were pointed out in audit during the year 2011-12 and rest in the earlier years. During the year 2011-12, an amount of ₹ 4.94 crore was realised in 2,621 cases, of which ₹ 0.31 crore in 146 cases were pointed out in 2011-12 and rest ₹ 4.63 crore in 2,475 cases in the earlier years.

A few illustrative audit observations involving ₹ 15.88 crore are mentioned in the succeeding paragraphs.

3.8 Audit observations

During test-check of the records of the Transport Department, several cases of non-levy of tax, fee and penalty were noticed. Some of these omissions were also pointed out in earlier years. However, it is seen that similar irregularities persist year after year and remain undetected till the next audit is conducted. These cases are illustrative and are based on a test-check carried out by Audit. It was observed that no computerised system existed in the Department to monitor proper maintenance of tax ledgers of registered vehicles to ensure recovery of tax, fee and other charges. Besides, no return was prescribed to show the number of vehicles from which tax was due but not received. There is need to improve the internal control system including strengthening of internal audit and putting in place a monitoring mechanism by way of periodical returns to ensure collection of tax, fee, etc.

3.9 Non-compliance of provisions of the Act/Rules

The provisions of RMVT Act and Rules provide, inter alia, for:

- (i) levy and collection of tax on all motor vehicles used or kept for use in the State at the rates prescribed by the State Government from time to time;*
- (ii) levy of lump sum tax on transport vehicles at the rates prescribed by the State Government from time to time; and*
- (iii) levy of surcharge on tax at the rate prescribed.*

During test-check of the records, it was noticed that Departmental authorities did not observe some of the above provisions in cases mentioned in paragraphs 3.10.1 to 3.10.3.

3.10.1 Taxes on motor vehicles not realised

Under Section 4 and 4B of the RMVT Act, 1951 and rules made thereunder, motor vehicle tax and special road tax are to be levied and collected on all motor vehicles used or kept for use in the State at the rates prescribed by the State Government from time to time.

During test-check of the registration records, tax ledgers and general index registers of eight Regional Transport Offices (RTOs) and 16 District Transport Offices (DTOs) for the period 2009-10 and 2010-11, it was noticed (between May 2011 and March 2012) that motor vehicle tax and special road tax in respect of 5,052 vehicles for the period between April 2007 and March 2011 were either not paid or paid short by the owners of these vehicles. There was nothing on record to show that the vehicles were off the road or were transferred to any other District/State. This resulted in non/short realisation of tax amounting to ₹ 14.99 crore¹ besides the tax, penalty

¹ Non-realisation of ₹ 14.83 crore in 5,012 cases and short realisation of ₹ 0.16 crore in 40 cases.

is also leviable till the date of actual payment of tax as shown below:

Sl. No.	Category of vehicles	No. of vehicles	Period of tax	Amount (₹ in crore)	Name of offices
1.	Goods vehicles	1,747	April 2009 to March 2011	2.72	RTOs at Ajmer, Alwar, Bikaner, Chittorgarh, Jodhpur, Kota, Sikar and Udaipur; DTOs at Beawar, Bharatpur, Bhilwara, Bundi, Dholpur, Dungarpur, Hanumangarh, Jalore, Jhunjhunu, Rajsamand, Sirohi and Sriganganagar.
2.	Contract carriages (seating capacity upto 13 persons excluding driver)	1,699	April 2007 to March 2011	3.43	RTOs at Ajmer, Alwar, Bikaner, Chittorgarh, Jodhpur, Kota, Sikar and Udaipur; DTOs at Banswara, Bharatpur, Bhilwara, Bundi, Churu, Dholpur, Dungarpur, Hanumangarh, Jaipur (contract carriage), Jalore, Jhunjhunu, Rajsamand, Sirohi and Sriganganagar.
3.	Contract carriages (seating capacity more than 13 persons excluding driver)	221	April 2008 to March 2011	3.28	RTOs at Bikaner, Chittorgarh, Jodhpur and Udaipur; DTOs at Jaipur (contract carriage), Jalore, Jhunjhunu, Rajsamand and Sriganganagar.
4.	Stage carriages	284	April 2009 to March 2011	1.75	RTOs at Alwar, Jodhpur, Sikar and Udaipur; DTOs at Jaipur (stage carriage.), Jhunjhunu and Sriganganagar.
5.	Articulated goods vehicles	463	April 2009 to March 2011	1.23	RTOs at Ajmer, Bikaner, Chittorgarh, Jodhpur and Udaipur; DTOs at Beawar, Bhilwara, Jhunjhunu and Rajsamand.
6.	Passenger vehicles kept without permits	112	April 2009 to March 2011	1.15	RTOs at Bikaner and Jodhpur; DTOs at Jaipur (stage carriage.), Jhunjhunu and Sriganganagar.
7.	Dumpers/ tippers	472	April 2009 to March 2011	1.19	RTOs at Ajmer, Alwar, Bikaner, Jodhpur, Kota and Udaipur; DTOs at Bharatpur, Bhilwara, Jalore, Jhunjhunu, Rajsamand, Sirohi and Sriganganagar.
8.	Private service vehicles	54	April 2007 to March 2011	0.24	DTO Jaipur (contract carriage).
Total		5,052	14.99		

After the matter was pointed out (between July 2011 and April 2012), the Government stated (October 2012) that in respect of 1,110 vehicles, ₹ 2.50 crore had been recovered and in respect of 173 vehicles, ₹ 43.91 lakh were not recoverable due to issue of no objection certificates to vehicles for other States, cancellation of registration certificates, change of registration, deposit of lump sum tax *etc.* However, the records produced at the time of audit did not reflect the stated position. The report on action taken in the remaining cases is awaited (November 2012).

3.10.2 Non/short realisation of outstanding instalment of lump sum tax

Under Section 4-C of the RMVT Act, 1951, a lump sum tax on transport vehicles was to be levied at the rates prescribed by notification from time to time by the State Government. The lump sum tax could be paid in full or in three equal instalments within a period of one year.

During test-check of records of eight Regional Transport Offices/District Transport Offices² for the years 2009-10 and 2010-11, it was noticed (between August 2011 and March 2012) that in respect of 172 transport vehicles, option for lump sum payment of tax in three equal installments was

given but either the last two instalments or the third instalment was not paid or paid short by owners of these vehicles. The taxation officers also did not initiate any action to realise the amount of tax due. This resulted in non/short realisation of lump sum tax amounting to ₹ 66.92 lakh.

After it was pointed out (between October 2011 and April 2012), the Government stated (October 2012) that in respect of 61 vehicles, ₹ 27.14 lakh had been recovered. The report on action taken in the remaining cases is awaited (November 2012).

3.10.3 Short levy of special road tax in respect of stage carriages of Rajasthan State Road Transport Corporation

As per notification no. F 6/96/Trans/tax/HQ/III/7D dated 01.8.2007 issued under Section 4B of the Rajasthan Motor Vehicles Taxation Act, 1951, the special road tax on stage carriages owned by a fleet owner shall be payable at the rate of 2.05 per cent of the cost of chassis of entire fleet of vehicles (other than those plying exclusively within the municipal limits) used or kept for use as stage carriages in the fleet. Further, the cost of chassis for computation of tax shall be determined as per provisions of rule 42 of the Rajasthan Motor Vehicles Taxation Rules, 1951.

During test-check of the records of Regional Transport Office, Jaipur for the period 2010-11, it was noticed (January 2012) that special road tax in respect of stage carriages owned by Rajasthan State Road Transport Corporation (a fleet owner) was levied short due to undervaluation of the

cost of chassis for the purpose of computation of special road tax. This resulted in short levy of special road tax amounting to ₹ 21.98 lakh.

The omission was pointed out to the Department and reported to the Government (February 2012); their replies were awaited (November 2012).

² RTO Bikaner, Jodhpur, Sikar and Udaipur; DTO Bansawara, Bhilwara, Jalore and Rajsamand.

3.11 Issue of driving license by the Transport Department

3.11.1 Introduction

As per Section 3 of the Motor Vehicles Act, 1988 (MV Act), no person can drive a motor vehicle in any public place unless he holds a valid driving licence issued to him by the competent authority, authorising him to drive a vehicle of that particular category. Two kinds of driving licences are issued: learner's licence (valid only for six months) and driving licence. Driving licence can be obtained only after the expiry of one month from the date of issuance of the learner's licence. The Transport Department (Department) has been entrusted with the work relating to issue of licenses to the drivers, conductors *etc.* The Licensing Authority is vested with the District Transport Officer (DTO) and Motor Vehicle Inspector/Motor Vehicle Sub-Inspector (MVI/MVSI) in the State.

3.11.2 Discrepancies noticed in issue of License

Rules 10 and 14 of the Central Motor Vehicle (CMV) Rules stipulate that an applicant is required to apply in Form 2 and Form 4 for learner's license and driving license respectively. The correctness of the form is required to be checked by the concerned license issuing authorities and a form for computerised driving licenses is required to be signed by the concerned license issuing authorities.

Audit selected 1,100 application forms received for issue of licenses for detailed scrutiny. Audit noticed 469 discrepancies in the forms submitted by the applicants and checked by the licensing authorities. These were incomplete, without mandatory information and even without signatures of

candidates. Thus provisions of the Act and Rules violated are detailed in the following table:

No of offices	Nature of observation	No. of cases
(1)	(2)	(3)
Discrepancies noticed in learner's licenses:		
Ten offices ³	As per Rule 4 of CMV Rules every applicant, for the issue of a driving license, is required to provide evidence of his address and age. Audit noticed that date of birth shown in six application forms and address shown in seven application forms did not match with the documents attached as evidence and in six application forms date of birth was not mentioned.	19
Six offices ⁴	"PAN Card" was accepted as an evidence of date of birth, though the PAN card was not prescribed as evidence in the Rule 4 of CMV Rules.	19
Ten offices ⁵	Class of license applied for, provided in the application form was not marked in 32 application forms.	32

³ RTO Sikar, DTO-Bundi, Sub-office Reengus, Pipal City, Jodhpur, Udaipur, DTO Sub-office Phalodi, Chomu, Jaipur and Salumber.

⁴ RTO Udaipur, DTO Bundi and Sub-office Gangapur, Salumber, Phalodi and Peepad City.

⁵ RTO Sikar, Udaipur, Jaipur, DTO Sawai Madhopur and Sub-office Behror, Reengus, Peepad City, Gangapur, Dudu and Chomu.

(1)	(2)	(3)
Seven offices ⁶	Signatures of applicants though required to be made at the end of the form were not found in 28 application forms.	28
Two Sub-offices	Documents attached with the forms though required to be attested under Rule 4 of CMV Rules were not found attested in three cases in Peepad City and Gangapur City.	3
RTO, Udaipur	Consent of parents/guardian in the case of application by minor required to be obtained under Rule 12 of CMV Rules was not found in licenses issued.	3
Three Sub-offices ⁷ and four DTOs/office ⁸	Self declaration form (Form 1) regarding physical fitness required to be attached under Rule 5 of CMV Rules was not found attached with 160 application forms.	160
Seven offices ⁹	Self declaration form (Form 1) regarding physical fitness required to be attached under Rule 5 were not signed by the applicants in 30 cases.	30
Total		294
Discrepancies noticed in International Driving Permit:		
Two offices	Medical certificates in Form 1A were not produced for the International Driving Permit in five cases in RTO, Udaipur and Sub office Peepad city as required under Rule 5 of CMV Rules. Permit was issued on the basis of the application forms (Form 4A) only.	5
Total		5
Discrepancies noticed in Driving licenses:		
10 offices ¹⁰	Form 4 (application form) provides for recording the result of the driving test i.e. Pass or Fail, it was not mentioned in 113 cases.	113
Four offices ¹¹	Registration number of the applicant's vehicle was required to be recorded in the Form 4 (application form) as per the Departments' directions dated 26-2-2010. It was not recorded in 17 cases.	17
Total		130
Discrepancies noticed in Renewal Driving licenses:		
Four offices ¹²	Medical certificate in form 1 A was not found enclosed in 17 cases of transport vehicles and 18 cases in non-transport vehicles as required under Rule 5 of CMV Rules.	35
Three offices ¹³	In case of application for renewal after the expiry of five years, evidence of taking fresh test for competency was not found in five cases as required under Rule 18 of CMV Rules.	5
Total		40
Grand Total		469

⁶ RTO Jodhpur, Jaipur DTO Bundi Sub-office Reengus, Phalodi, Dudu and Chomu.

⁷ Sub-office Behror, Gangapur and Salumber.

⁸ RTO Sikar, Udaipur DTO Bundi and Sub-office Reengus.

⁹ RTO Sikar, Jodhpur, Udaipur, Jaipur DTO Sawai Madhopur and Sub-office Phalodi and Chomu.

¹⁰ RTO Alwar, Sikar, Udaipur, Jodhpur, DTO Sawai Madhopur, Bundi and Sub-office Reengus, Salumber and Dudu.

¹¹ RTO Alwar and sub-offices Reengus, Salumber and Dudu.

¹² RTO Alwar, Jodhpur, Udaipur and Jaipur.

¹³ RTO Alwar, Jodhpur and Udaipur.

In addition to above, it was noticed that the Form 4 provided for recording the reasons for declaring an applicant as 'Fail' but it was not being recorded in the application form, besides the name and designation of testing authority was also not found recorded in any application form.

The discrepancies indicate that the License issuing authorities are not scrutinising the application forms correctly. Since driving license is an important document and is also treated as evidence and identification of the individual, it is recommended.

The Department may ensure that all application forms are filled in correctly and are duly checked along with prescribed documents before issue of driving license.

3.11.3 Discrepancies in Preliminary Test for Learner's License

Rule 11 of the CMV Rules, 1989 provides for preliminary test for learner's licence for assessing adequate knowledge and understanding of the applicant in the matters like traffic signs, traffic signals and the rules of the road regulation, duties of driver *etc.*

3.11.3.1 The Department was conducting the preliminary test for issue of learner's licence through computer touch screens to assess the knowledge and understanding of the applicant regarding traffic rules. The touch screen machines were

working on two different softwares *i.e.* "in-house software" developed by the Department and the *SARATHI*¹⁴ software, developed and provided by NIC.

It was found that the software *SARATHI* was in operation in only nine out of 37 RTOs//DTOs as on 31 March 2012. While in the remaining 28 offices software "In house" developed by the Department was in operation.

The software "In house" did not provide for exemption to the existing license holder from "learning license test" while applying for a different class of license. In addition the touch screen machines were not installed in sub-offices (working under RTOs/DTOs.) as a result, the preliminary test was taken manually.

3.11.3.2 As per office order dated 02.02.2009, the preliminary test for issue of learner's license was to be taken only on computerised touch screen machine. However, the touch screen machines were not installed in sub-offices. As a result, the preliminary test was taken manually. Further in case of manual preliminary test, as per the office order dated 30.06.1995 at least 10 questions were to be asked to the applicant. The application forms along with comments of testing authority were to be kept in safe custody.

However, it was found that no record regarding preliminary test conducted by MVI/MVSI was maintained in all the cases test checked in seven sub-offices¹⁵. In sub-office, Behror only three questions were asked for issue of learner's licence. Signatures of the concerned MVI/MVSI were not found in

¹⁴ The IT audit of *SARATHI* was conducted in the year 2011. The findings were reported in the CAG Audit Report (Revenue Receipts) for the year 2011.

¹⁵ Sub-office Reengus, Gangapur City, Salumber, Phalodi, Peepad City, Dudu and Chomu

25 cases in three offices¹⁶. Further, the result of the test was not found recorded in 81 cases in seven offices¹⁷.

3.11.3.3 Instruction dated 21.09.2009 issued by the Department provided compulsory "Colour Blindness Test" of all applicants. It was found that "Colour Blindness Test" was not being conducted either manually or on touch screen machines.

The Department may consider implementing 'SARATHI' Software in all offices for issuing learner's licenses and install touch screen machines in all sub offices.

3.11.4 Record of violation in the data base

The MV Act, 1988 empowers the Licensing authorities to disqualify a person from holding a driving license or revoke such license if he commits the violation specified in the Act. Five circles have been provided on the back side of the license (Form 7) for each violation.

The Government issued instructions (04.05.2009) for recording the number of violation done by a licensee by providing five circles in the license (Form 7) for

punching, for each violation committed. The order provided that the driving license could be cancelled, if found to be punched for five times.

It was noticed that there was no provision in the software "SARATHI" and "In house" to maintain information in the database of the punched licenses. Thus, at the time of renewals/ issue of duplicate license the number of violation done by the licensees could not be ascertained. No registers were maintained for watching the violations manually.

3.11.5 Motor Driving School

The Department authorised 56 motor driving schools to issue learner's licence to the applicants in selected offices. The licensing authorities were directed by the Commissioner (9.04.2007) to conduct surprise inspections of these schools and submit monthly reports.

Our scrutiny of records relating to the motor driving schools authorised for issue of learner's licence in the selected offices revealed that no surprise inspection of these schools was conducted by the Department.

3.11.6 Lump sum fees for Learner's and Driving license

As per Rule 32 of the CMV Rules 1989, separate fees of ₹ 30 for learner's license, ₹ 200 for driving license and ₹ 50 for driving test are to be charged.

The Commissioner of Transport directed (27.06.2000) for collection of entire amount of fee i.e. ₹ 280 in lump sum. This was in contravention to the Rules. It was further noticed that

the SARATHI software provided for separate fee for learners and driving license but such facility was not available in "In house" software which had provision for collection of fee in lump sum.

¹⁶ Sub-office Reengus, Phalodi and Peepad City.

¹⁷ Sub-office Reengus, Gangapur City, Salumber, Phalodi, Peepad City, Dudu and Chomu.

After the above observations were pointed out (August 2012), the Department while accepting the audit observations stated (October 2012) that necessary instructions are being issued to all RTOs/DTOs to rectify the procedural deficiencies.

The Department may charge separate fees for learner's and driving license and renewal fees as per the CMV Rules.

3.11.7 Lack of infrastructure in the Department

Audit noticed that adequate basic amenities and infrastructure such as drinking water, shed, toilets and sitting arrangements for the applicants provided by the Department was very poor. The deficiencies noticed are illustrated in the following paragraphs.

3.11.7.1 No place was fixed for the Testing Authority for watching the trial of driving of vehicles except at RTOs, Jaipur and Alwar where a temporary shed was erected which was close to the track. The Department stated that providing of infrastructural facility was under the consideration of the Department.

3.11.7.2 The Department established 'May I help you' counters, in order to facilitate the applicants of driving licensee in each DTO/RTO. It was noticed that no full time regular employee was posted on these counters in any of the selected offices. As a result, the applicants did not get the required assistance from the counters.

3.11.7.3 It was also noticed that no display boards were installed for easy flow of information regarding the procedure and formalities to be completed by the applicant.

3.11.7.4 Only three¹⁸ out of the seven selected RTOs/DTOs had halls for the applicants of learner's licence including an air conditioned hall in RTO, Jaipur while at other places no accommodation was provided. Basic amenities such as drinking water, toilet, shed *etc.* were not available in two of the selected sub offices¹⁹.

3.11.7.5 It was further observed that the Medical Form and Form 4 (attached with application form, for giving option for issue of a computerised license) issued with the application booklet on "Safe Driving" were in English though the State is predominantly Hindi speaking. Hence, it was difficult for applicants to understand and follow the instructions given in the form.

The Department may consider:

Providing software in the System for recording the violations committed by licensees, conducting surprise inspection of the motor driving schools, and

Providing adequate basic amenities, and infrastructure such as drinking water, shed toilets and sitting arrangements for the applicants and print bilingual medical form and form 4 i.e. in English and Hindi language.

¹⁸ RTO Jaipur, RTO Udaipur and DTO Sawai Madhopur

¹⁹ Sub-office Reengus, Gangapur City.