



Appendix – I
(Reference paragraph 1.7.3)

Action taken by the Transport Department on the recommendations suggested through Audit Paragraphs incorporated in last five years' Audit Reports

Year of Audit Report	Name of the performance audit	Recommendations	Action taken by the Department/ Government
2010-11	Computerisation in the Transport Department	The Government may consider taking appropriate steps for early implementation of both the software in all the DTOs through a dedicated action plans so that the desired results can be delivered.	The core functions of <i>Vahan</i> and <i>Sarathi</i> are implemented in all the districts of Assam, except Kamrup (Rural) where the implementation of the projects is in process and in Chirang & Kokrajhar the implementation of <i>Vahan</i> and <i>Sarathi</i> have been stopped after commissioning due to administrative issues.
		The Department may formulate a well defined IT strategy/policy for effective and efficient implementation of the project.	The Department is contemplating to formulate a well defined IT strategy/policy for effective and efficient implementation of the projects and is taking up the matter with the NIC, Assam. Regarding failure to document the project {such as handing over of SRS and SDD prepared by system developer (NIC) to the department}, it is to be mentioned that all documents pertaining to the above project are maintained and kept in the Head Quarter office of the NIC, New Delhi and are still not available with the Department.
		The Department may formulate a specific target date for entering backlog data into the software and the work can be monitored properly to ensure timely completion.	The matter is under consideration.
		The Department may ensure that validation controls are built into the system to avoid entry of unauthorised and inconsistent data. The Department may investigate cases of duplicate registration, chassis, engine and insurance cover notes noticed in audit.	Validation controls are there in the Software.
		The registration numbers other than fancy/choice numbers should be generated automatically by the systems so that no number is left unused.	The option is now there in <i>Vahan</i> Software.
		The Government may ensure mapping and incorporating proper values in the columns/tables for inter-operability of the tables and automated calculations of correct rates of tax.	Tax rates are calculated automatically.
		The Department may consider ensuring the safety and security of data and restricting access only to the authorized persons.	Access to the <i>Vahan</i> and <i>Sarathi</i> is authorized by the user name and password. In some cases it checks the IP also to avoid unauthorized access.
		The Department may draw up an IT security policy with a credible threat assessment mechanism, disaster recovery and business continuity plan to derive optimum output from the system.	The Department is contemplating to draw up an IT security policy with a credible threat assessment mechanism, disaster recovery and business continuity plan to derive optimum output from the system and is taking up the matter with the NIC.
		Considering the importance of the data maintained in "VAHAN" and "SARATHI" training of staffs may be undertaken on priority with a strategy for eventual independent handling of all supporting functions of the project.	NIC is providing training on <i>Vahan</i> and <i>Sarathi</i> to the staff of Transport Department time to time.

Audit Report (Revenue Sector) for the year ended 31 March 2015

Year of Audit Report	Name of the performance audit	Recommendations	Action taken by the Department/ Government
		Steps may be initiated to ensure that the systems of the Commissionerate and the DTOs are interconnected on a real time basis through a specific action plan with timelines.	<i>Vahan/ Sarathi</i> i data of all replicated through VPNoBB to the National Register which can be accessed by the Commissioner's office. Process has already been started to convert the existing Client server-based <i>Vahan/ Sarathi</i> system at the DTOs to a centralised database. <i>Vahan</i> database of Kamrup had already been migrated to a centralised system.
		The Department may ensure that periodic internal audits are conducted and internal controls at various levels are strengthened.	The Department is contemplating to adopt an internal control mechanism to look into all aspects pertaining to detection the deficiencies and errors on the computerised system and to ensure that periodic internal audits are conducted and internal controls at various levels are strengthened.
2011-12	Overloading of Vehicles in violation of MV Act led to non-levy and non-realisation of fine.	The department may consider adopting more stringent measures like invoking of prevention of damage to public property Act as done in Bihar to eradicate the menace of overloading.	<p>A number of steps have been taken by the Department for strict enforcement of the provision of law to check overloading in the light of Hon'ble Supreme Court of India's judgment. As a part of implementing the judgment, several rounds of meeting were held with District Administration, Police Administration, DTO's as well as various Transport Associations/ Organisation on the issue of overloading of vehicles and urged for effective implementation of the judgement passed by the Hon'ble Supreme Court of India in letter and Spirit. Further, an appeal was made in prominent News papers in respect of overloading of goods vehicles wherein the truck owners/truck operators were asked not to violate the said Order of the Hon'ble Supreme Court of India. Further, in this connection, a number of instructions were issued to all District Transport Offices. In addition, all DC, SP and Commissioner of Police, Guwahati (City) have been requested to render all possible assistance to DTO's by providing manpower from their end. As a result of our efforts as many as 17,900 of MV offence cases have been detected <i>w.e.f</i> June 2015 to July 2015 of which 537 of overloaded cases have been detected and total imposition of fine (C.F) realised from the above MV cases is ` 1,89,62,044.</p> <p>As regards the implementation of the "Prevention of the Damage of Public Property Act 1984" is concerned, this Commissionerate has authorised enforcement officers to undertake a survey and collect report, materials of certain states such as Delhi, Punjab, Haryana, Chandigarh to prepare some modalities that has already been adopted in those states for effective implementation of the said Act in this State too. The Commissioner of Transport, Assam is also contemplating to move Government with a proposal for delegation of powers to the Transport Officers and codifying the same under "Prevention of Damage to Public Property Act 1984" as advised by Ministry of Road Transport and</p>

Year of Audit Report	Name of the performance audit	Recommendations	Action taken by the Department/ Government
			<p>Highways for complete eradication of menace of overloading of goods.</p> <p>Further, <i>i.e.</i> on 24.08.2015, the Commissioner of Transport, Assam vide letter no. CT.MV/150/2014/3152, has also directed all the DTOs including the i/c MV Check gates to register cases under the "Prevention of Damage to Public Property Act 1984" against the consignor/consignee and the owner of the vehicles carrying overload in addition to C.F, offloading of excess goods in compliance with the MV Act and Rules and the instructions issued in the Hon'ble Supreme Court's judgement.</p>

Appendix – II
(Reference paragraph 1.8)

Number of auditable and audited units

Sl. No.	Heads of revenue	Total number of auditable units	Total number of units due for audit during 2014-15	Units planned for audit during 2014-15	Units actually audited during 2014-15
1.	Taxes on Sales, trade etc	83	79	25	31
2.	Transport	52	48	10	12
3.	Stamp Duty & Registration	82	77	12	17
4.	State Excise	50	46	20	21
5.	Agricultural Income Tax	02	01	01	01
6.	Geology and Mining	01	01	--	--
7.	Forestry and Wildlife	89	82	24	31
Total		359	334	92	113

Appendix – III
(Reference paragraph - 3.9)

Name of SE	Type of licence	Number of licensees involved	Year	Licence fees involved (₹ in lakh)	Remarks	
SE, N Lakhimpur	Bonded warehouse and Wholesale	One (M/s R N BW)	2010-11 to 2013-14	15.50	Non-realisation	
	IMFL 'Off'	Four	Between 2011-12 and 2013-14	6.00		
SE, Karbi Anglong	Bottling, Compounding & blending, BW and wholesale and importing BW	One (M/s Sara Distillery)	2013-14	12.50		
	Bonded warehouse and Wholesale	One (M/s N K BW)	2013-14	3.50		
	IMFL 'On' and 'Off'	Two	2013-14	1.50		
SE, Kamrup	Wholesale licence fees	One (M/s Raizel Industries)	2014-15	2.00		Short realisation of bottling licence fees by ₹ 50,000/year
	Bottling fees		2013-14 and 2014-15	1.00		
	Wholesale licence fees	One (M/s N V Distilleries & Breweries (North East) Pvt Ltd)	Between 2011-12 and 2014-15	4.00		
SE, Golaghat	IMFL 'Off'	43	2011-12	10.75		Short realisation at ₹ 25,000 per licensee
SE, Karimganj	-do-	15	Between 2011-12 and 2012-13	4.75		Short realisation ranging between ₹ 25,000 and ₹ 50,000 per licensee
Total				61.50		

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