

Table of Contents

Particulars	References to	
	Paragraph No.	Page No.
Preface	-	v
Executive Summary	-	vii
Chapter - 1: Introduction		
Introduction	1.1	1
Organisational set up	1.2	2
Audit objectives	1.3	3
Audit criteria	1.4	3
Scope of Audit and methodology	1.5	3
Financial status	1.6	4
Collection of taxes on vehicles	1.6.1	4
Cost of collection	1.6.2	4
Acknowledgement	1.7	5
Audit findings	1.8	5
Chapter - 2: Regulation and Control over Registration and Use of Vehicles		
Vehicles without valid fitness certificate	2.1	7
Registration of non-transport motor vehicles not renewed after expiry	2.2	9
Temporary Registrations not followed by Permanent Registration	2.3	10
Incorrect categorisation of Construction Equipment Vehicles	2.4	11
Fitness Certificates issued without ensuring installation of Speed Governors	2.5	12
Permits of transport vehicles not renewed	2.6	13
Educational Institution Buses registered in the name of individuals	2.7	14
Vehicle registered in more than one RTO	2.8	14
Automatic Testing Centres being operated without complying standards	2.9	15
Chapter - 3: Revenue Collection		
Shortfall in achievement of targets	3.1	17
Assessment and realisation of Government dues	3.2	18
Trend of recovery	3.2.1	18
Revenue deposit	3.2.2	19
Defaulter's Report Module	3.3	19
Green Cess	3.4	21
Short utilisation of collected Green Cess	3.4.1	21
Short realisation of Green Cess of ₹ 9.77 lakh	3.4.2	22
Short transfer of ₹ 46.36 crore to the Uttarakhand Road Transport Accident Relief Fund	3.5	22
Collection of Uttarakhand Transport and Civil Infrastructure Cess after the abolition of check posts	3.6	23
Absence of provision for refund of tax in Vahan Application	3.7	24
Short utilisation of Uttarakhand State Road Safety Fund	3.8	24

Chapter - 4: Issuance, Renewal and Cancellation of Licences		
Issue of more than one Driving Licence to an individual	4.1	25
Driving Licence not issued in the prescribed format	4.2	26
Driving Licence not dispatched to the applicants through post	4.3	27
Inadequate infrastructure for conducting of driving tests	4.4	27
High number of driving tests conducted in a day	4.5	29
Not conducting regular inspection of Motor Driving Training Schools by the competent authorities	4.6	30
Use of Government vehicles by the Motor Driving Training School	4.7	31
Delayed submission of application for renewal of validity of Motor Driving Training Schools	4.8	32
Grant of Hill Endorsement to drivers of other States without conducting efficiency test	4.9	32
Discrepancies observed in the issue of various types of licences	4.10	33
Chapter - 5: Enforcement Activities and Human Resource Management		
Enforcement Activities	5.1	36
Functions of ARTO (Enforcement)	5.1.1	36
e-Challan software	5.1.2	36
Levy of inappropriate rates of compounding fee	5.2	37
Repeated offences not detected by challan machine for levy of higher rates of compounding fee	5.3	38
Challans amounting to ₹ 58.02 crore not forwarded to Hon'ble Court	5.4	38
Auction of seized vehicles and deposit of tax/penalty to the Government Account	5.5	39
Improper parking facility for seized vehicles	5.6	41
Enforcement activities on overloading of motor vehicles	5.7	41
Challan through ANPR cameras	5.8	42
Deficiencies in implementation of Vehicle Location Tracking System	5.9	43
Deficiencies in taking corrective measures to prevent road accidents	5.10	44
Enforcement actions to prevent Drunk and Drive	5.11	45
Non-compliance with Rules regarding surrendered vehicles	5.12	46
Lack of basic validations in e-Challan and Vahan 4.0 software	5.13	47
Poor management of the Pollution Under Control Centres	5.14	48
Human Resource Management	5.15	48
Appendices		
Title of Appendix	Appendix No.	Page No.
Registration of non-transport vehicles not renewed after expiry	2.1	51
Inspection of the MDTS by the competent authorities	4.1	52
Submission of application for renewal of MDTS within a period of less than 60 days	4.2	52

Title of Appendix	Appendix No.	Page No.
Details of same offences with different compounding fee	5.1	53
Details of VLT Alerts of Top 10 vehicles (in last seven days as on 18.02.2025)	5.2	54
Details of 100 vehicles, for which VLT alerts were generated before accident	5.3	55
Details of vehicles where purchase date is after the registration date	5.4	62
Status of Person-in-position against sanctioned posts as on 31 March 2024	5.5	63

