



सत्यमेव जयते

**Performance Audit Report of the  
Comptroller and Auditor General of India  
on  
Information Technology System in Transport  
Department**



**SUPREME AUDIT INSTITUTION OF INDIA**

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest



**Government of Uttar Pradesh  
Report No. 3 of the year 2022**



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## **PREFACE**

This Report of the Comptroller and Auditor General of India for the year ended March 2021 has been prepared for submission to the Governor of Uttar Pradesh under Article 151 of the Constitution of India.

The Report contains significant results of Performance Audit on Information Technology System in Transport Department, Government of Uttar Pradesh.

The instances mentioned in this Report are those which came to notice in the course of test audit for the period 2016-17 to 2020-21 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports. Instances relating to the period subsequent to 2020-21 have also been included, wherever necessary.

There was anomaly in mapping of pertinent and correct business rules in the Vahan application. The Department did not ensure validation checks for various data inputs. In spite of delayed implementation, the application lacked certain modules for reconciliations and refund. The Department failed to give an assurance of compliance of important directions of Ministry of Road Transport and Highways regarding security of the IT system. It also failed to achieve complete digitisation of legacy data and thus deprived the concerned stakeholders of benefits of on-line data/services.

The Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.



# **EXECUTIVE SUMMARY**



## **Performance Audit on Information Technology System in Transport Department**

### **Executive Summary**

Performance Audit on “Computerisation in Motor Vehicle Department” was taken up and included in the Audit Report (Revenue Receipts) for the year ended 31 March 2011. Since then the Department has implemented three new softwares, viz., Vahan 4.0, Sarathi 4.0 and E-Challan App during the period 2016-17 to 2020-21. Transport Department contributes approx. six *per cent* of the total revenue of the State. During five years i.e. 2016-17 to 2020-21, revenue collection from on-line system was ₹ 20,122.61 crore. The revenue collection through on-line system has increased from 41.03 *per cent* to 82.79 *per cent* from year 2016-17 to 2020-21.

The Performance Audit of IT-based revenue collection system in Transport Department was conducted for a period of five years, i.e., from 2016-17 to 2020-21 to examine whether the implementation of Vahan (application for vehicles), Sarathi (application for driving licenses) and E-Challan App (for enforcement) led to the achievement of the objectives of the Department; whether the Security and other general controls for Vahan, Sarathi and E-Challan App were defined and adhered to in line with business requirement; and whether business rules were properly mapped and all required functionalities were provided in the IT application.

Audit noticed that the Department initiated the implementation of Sarathi 4.0 and Vahan 4.0 applications with delays of 15 and 7 months respectively coupled with a delay of 19 and 37 months respectively in its completion. Reason for delay in implementation was not put on record. The Vahan application still lacked modules for reconciliations and refund. Audit found that Department failed to give an assurance of compliance of important directions of MoRTH regarding security of the IT system. It also failed to achieve complete digitisation of legacy data and thus deprived the concerned stakeholders of benefits of on-line data/services.

Audit analysis of the Vahan data for the period April 2016 to March 2021 revealed that the IT system failed in mapping of pertinent and correct business rules of the Department which adversely affected levy and collection of additional tax, penalty on delayed payment of additional tax and tax on electric vehicle. Penalty on delayed renewal of fitness certificate was not levied. There was no mechanism to prevent the plying of those vehicles for which the fitness certificate, permits and authorisation of national permit was not renewed. Similarly, court fee on issue, renewal or authorisation of permit was also not levied. In other cases, it was noticed that permit/fitness were renewed without realising the compounding fee. In case of on-line payment of compounding fee, the fee that was realised was less than the amount of compounding fee imposed.

The audit also showed that the Department did not ensure validation checks for various data inputs/outputs. This resulted in deficiency of validation controls due to which data accuracy, integrity and migration of the complete data was questionable. There was absence of documentation of change management and active Analytics Portal. On-line collection of revenue could not be reconciled with the amount deposited in Government account due to absence of reconciliation software.

The Audit concluded that the implementation of Vahan 4.0 and Sarathi 4.0 application was delayed, deficiencies were found in general controls, correct mapping of business rule was not done in the application, and the application did not have the proper validation check which led to failure in achievement of its objectives. Therefore, Audit recommended that the systemic deficiencies of Vahan 4.0 and E-Challan application may be reviewed comprehensively to ensure that its objective of delivery to stakeholders of benefits of on-line data/services is achieved. The Department accepted audit recommendation and stated that all the deficiencies will be resolved by the Department with the coordination of National Informatics Center (NIC).

# **CHAPTER-I**

## **General**



## CHAPTER-I: General

### 1.1 Introduction

The e-Transport project, under the aegis of the Ministry of Road Transport and Highways (MoRTH), Government of India was included under the National e-Governance Plan in the year 2002 as a Mission Mode Project (MMP). The project envisaged improvement in the quality of service delivery to the citizens and the work environment of the Regional Transport Offices (RTOs). National Informatics Centre (NIC), in the capacity of a Technical Partner, was entrusted with the design, development, roll out and maintenance of the project across all the States and Union Territories and compiling the data of Vehicle Registrations and Driving Licences of all the States in State Register and National Register. Accordingly, Vahan and Sarathi applications were conceptualised to capture the functionalities as mandated by the Central and State Motor Vehicles Acts and Rules as described in Audit Criteria.

The Government of India (GoI), to have National and State Registers<sup>1</sup> of registered vehicles and driving licenses issued and also for providing valuable data for the center and security agencies, directed the State Governments to implement the 'Vahan' and 'Sarathi' application systems developed by the National Informatics Centre (NIC).

**FOR VEHICLES:** The Department is using the Vahan application for registration/renewal of registration of vehicles, transfer of ownership, change of address, issue of NOC certificate, issue/renewal of fitness certificate, issue/renewal of all types of permit and collection of taxes and penalty. Implementation of Vahan 1.0 application started in October 2006 and was completed by August 2013 in all the districts of Uttar Pradesh. The Department implemented the latest version of Vahan viz. Vahan 4.0 in all its offices between January 2016 and February 2019. It is a web based system.

**FOR DRIVING LICENCES:** The Department is using the Sarathi application for issue of learner driving licence, issue/renewal permanent driving licence and for collection of fees and penalty. Implementation of Sarathi 2.0 application started in June 2011 and was completed by April 2013 in all the districts of Uttar Pradesh. The Department implemented the latest version of Sarathi viz. Sarathi 4.0 in all its offices between October of 2016 and May 2018. It is also a web based system.

**FOR ENFORCEMENT:** E-Challans App is an integrated enforcement solution to manage traffic violations through an Android based mobile app and back-end web application for use by the Transport Enforcement Wing and Traffic Police. This App is used for issue of challan and settlement of compounding fee since June 2017.

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<sup>1</sup> Section 26 and 63 of Motor Vehicle Act, 1988 read with Rule 23 and 75 of Central Motor Vehicle Rules, 1989.

The primary thrust of introducing the new applications was to bring the services to the doorstep of the citizens, to remove the hassles faced in obtaining any kind of services related to the Transport Department and to make the system secure, transparent, cost-effective and user-friendly. To achieve this goal, the existing system was revamped by consolidating the Core Application modules and the On-line Service modules to a centralised platform, improving the range and quality of services, making the processes more rational and citizen-friendly. The on-line services running at the front end are being integrated with the back-end RTO applications to ensure that the need for the citizens to physically visit RTOs/ARTOs is eliminated or minimised. Vahan 4.0<sup>2</sup> and Sarathi 4.0<sup>3</sup> were conceptualised to integrate the earlier citizen centric applications i.e. Vahan/Sarathi versions 1.0/2.0, running on disparate platforms, into a common portal that connects to a Centralised database and provides a comprehensive set of G 2 C<sup>4</sup>, G 2 B<sup>5</sup> and G 2 G<sup>6</sup> services from a single point. The information services offered through the portal are being enhanced through real-time data access and sophisticated presentation tools like dashboards, Geographic Information System (GIS) based more specific representation of data *etc.* The data centre of Vahan 4.0 is located at the National Data Centre (NDC), New Delhi and data center of Sarathi 4.0 is located at NDC, Hyderabad. The disaster recovery site for both the applications is situated at NDC, Bhubaneswar.

The key modules operational in Vahan 4.0 and Sarathi 4.0 are as follows: -

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<sup>2</sup> Vahan 4.0 is a centralised, web enabled application, facilitating easy web-based access to all RTOs, Dealers, Citizens, Transporters and various other stakeholders, while configurability of the application allows addressing state specific customisations.

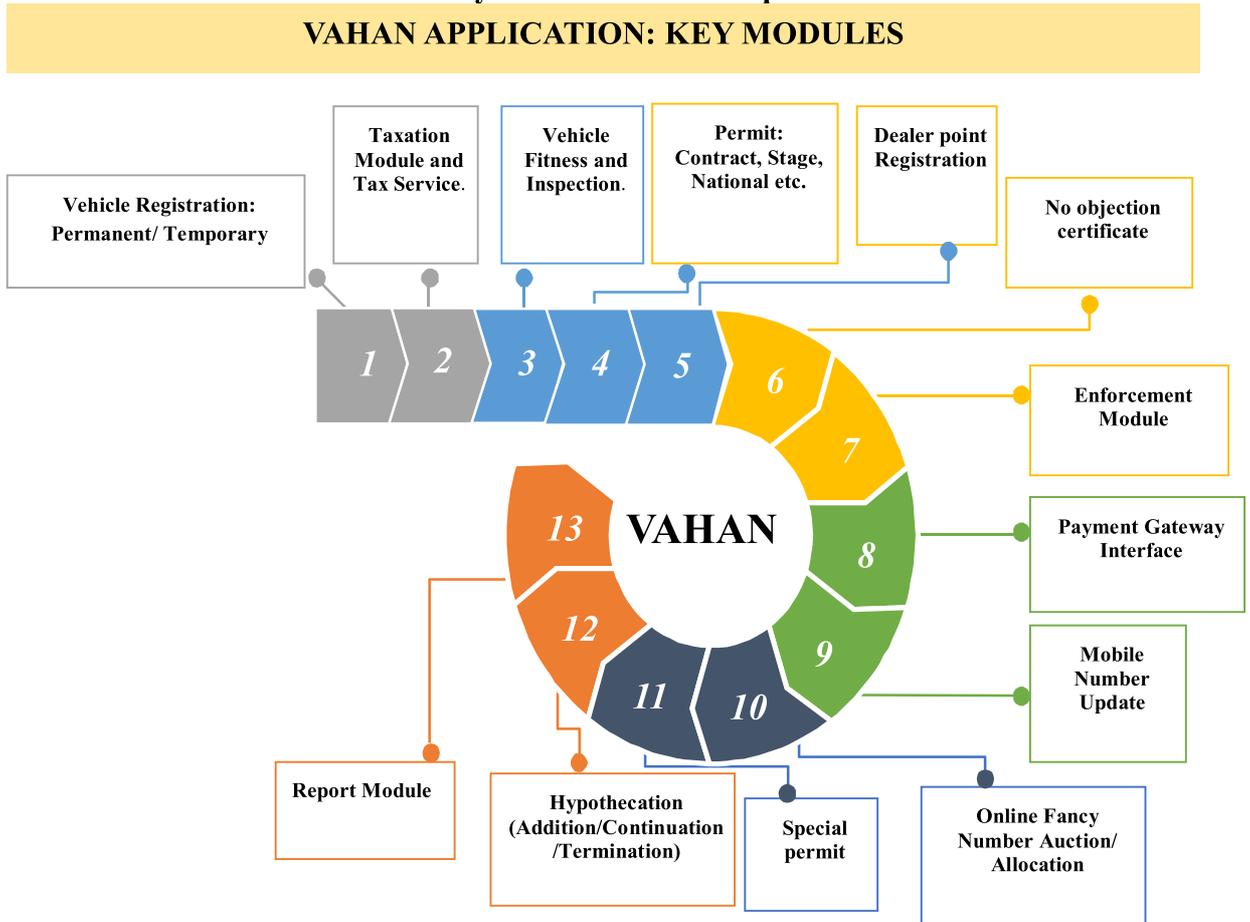
<sup>3</sup> Sarathi 4.0 is a workflow-based application, available in web-based, centralised mode, which helps in management of driving licences, learner licences, conductor licences and driving school licences.

<sup>4</sup> Government to Consumer.

<sup>5</sup> Government to Business.

<sup>6</sup> Government to Government.

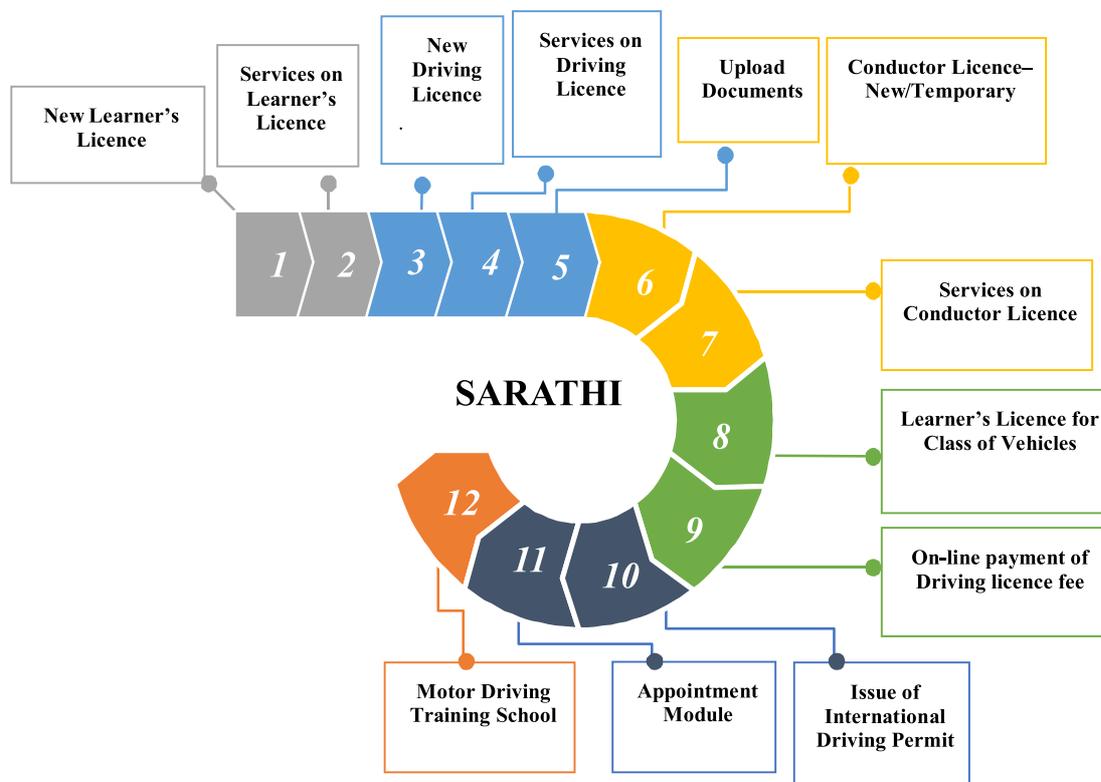
Chart 1.1: Key Modules/Services operational in Vahan 4.0



(Source: Data obtained from official website of MoRTH)

**Chart 1.2: Key Modules/Services operational in Sarathi 4.0**

**SARATHI APPLICATION: KEY MODULES**



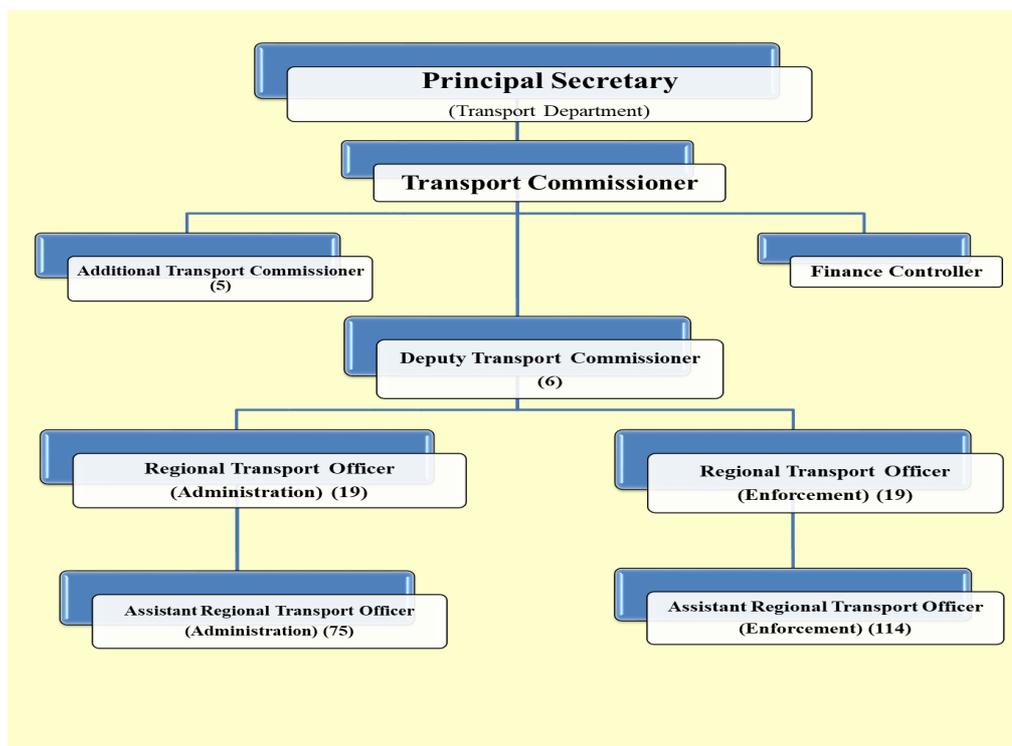
*(Source: Data obtained from official website of MoRTH)*

**1.2 Organisational Set-up**

The Principal Secretary, Transport Department, Uttar Pradesh is the administrative head at the Government level. The entire process of assessment and collection of taxes, fees and penalty is administered and monitored by the Transport Commissioner (TC) Uttar Pradesh, who is assisted by five Additional Transport Commissioners at Headquarters and six Deputy Transport Commissioners (DTCs) at zones, 19 Regional Transport Officers (RTOs) and 75 Assistant Regional Transport Officers (ARTOs) (Administration) at district level. RTOs perform the overall work of issue of permits for operation of transport vehicles. ARTOs perform the work of assessment and levy of taxes and fees regarding transport vehicles and non-transport vehicles.

There are 114 enforcement squads in the State, deployed at the district level. In addition, there are two special enforcement squads posted at Headquarters. These enforcement squads work under 19 Regional Transport Officers, (Enforcement) posted at Regional level, ultimately attached to Headquarters. The organisational setup is described below in **Chart 1.3**.

Chart 1.3 – Organisational Chart



(Source: Departmental Official website)

IT activities are administered and monitored by the Additional Transport Commissioner, IT, who is assisted by one Regional Transport Officer and one Data Base Administrator (DBA) at Headquarters and 76 DBAs at the district level.

### 1.3 Revenue Receipts of the Department

The Department has registered 3.77 crore vehicles<sup>7</sup>, issued 1.02 crore driving licenses (DL) and issued challans for 21.56 lakh vehicles up to March 2021. The details of Revenue Receipts of the Department during 2016-17 to 2020-2021 are shown in Table - 1.1.

**Table -1.1**  
Revenue receipts during last five years

Years	Total revenue receipts	On-line revenue receipt	₹ in crore)	
			Percentage of on-line revenue receipt to total revenue receipt	Off-line revenue receipt
2016-17	5,148.32	2,112.37	41.03	3,035.95
2017-18	6,349.52	3,251.18	51.20	3,098.34
2018-19	6,929.93	4,523.36	65.27	2,406.57
2019-20	7,173.20	5,345.88	74.53	1,827.32
2020-21	5,905.98	4,889.82	82.79	1,016.16
	<b>31,506.95</b>	<b>20,122.61</b>	<b>63.87</b>	<b>11,384.34</b>

(Source: Information provided by Transport Department)

<sup>7</sup> Transport Vehicle and Non-Transport Vehicle.

Contribution of the Transport Department to the total Tax Revenue (₹ 5,46,203.91 crore) of the State was approx. six *per cent* during the five years *i.e.* 2016-17 to 2020-21. Revenue collection from the On-line system was 20,122.61 crore and the Off-line system was 11,384.34 crore. During this period the revenue collection through On-line has increased from 41.03 *per cent* to 82.79 *per cent*.

#### **1.4 Audit Objectives**

The Performance Audit was conducted with a view to ascertain whether

- the implementation of Vahan, Sarathi and E-Challan App led to the achievement of the objectives<sup>8</sup> of the Department;
- the Security and other general controls for Vahan, Sarathi and E-Challan App were defined and adhered to in line with business requirements; and
- business rules were properly mapped and all required functionalities were provided in the IT application.

#### **1.5 Sources of Audit Criteria**

The sources of audit criteria for assessing the achievements of audit objectives were the following Acts and Rules which govern the process of system of registration of vehicles, issue of license, fitness certificate, permit, assessment, levy and collection of motor vehicles tax/additional tax, *etc.*, and other related documents:

- Motor Vehicles Act, 1988 and Central Motor Vehicles Rules, 1989;
- Uttar Pradesh Motor Vehicles Taxation Act, 1997 (UPMVT Act);
- Uttar Pradesh Motor Vehicles Taxation Rules, 1998 (UPMVT Rules) framed thereunder;
- Uttar Pradesh Motor Vehicles Rules, 1998;
- Carriage by Road Act, 2007 (CBR Act) and Carriage by Road Rules, 2011 (CBR Rules);
- Notifications, Circulars and Orders issued by Government and Department;
- The Information Technology Act, 2000.

#### **1.6 Scope of Audit**

The Performance Audit covered a period of five years *i.e.* from 2016-17 to 2020-21. Audit examined/validated the records maintained in the offices of the

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<sup>8</sup> Department will follow the objectives of MoRTH *viz.* better services to citizen, quick implementation of government policies from time to time, Improved image of Government & Department and Instant access of vehicle to other Government Departments.

Transport Commissioner (TC) and 12 sampled Regional Transport Offices (RTO)/Assistant Regional Transport Offices (ARTO) during February 2021 to January 2022<sup>9</sup> to ascertain the level of implementation and monitoring of the information technology system.

### 1.7 Audit methodology

An entry conference was held on 08 February 2021 with the Department in which audit scope, criteria and methodology were discussed. Data analysis has been carried out in Tableau<sup>10</sup> and IDEA<sup>11</sup> application on receipt<sup>12</sup> of the dump data of Vahan, Sarathi and E-Challan App for the entire State. The data analysis revealed 30 audit findings which were cross verified/validated on a sample basis with the records of 20 cases per finding maintained at the seven RTOs/five ARTOs. The selection of offices of the RTOs/ARTOs were done through SRSWOR (Simple Random Sampling Without Replacement) method on the basis of normalisation of data (two variables namely Collected Revenue and Number of Vehicles) and 12 Districts (seven RTO<sup>13</sup> and five ARTO<sup>14</sup> Offices) out of 75 Districts were selected<sup>15</sup>. An exit conference was held on 26 July 2022 with the Department in which the audit findings were discussed. Replies of the Department have been suitably incorporated in the concerned paragraphs.

### 1.8 Content of this Report

This Performance Audit Report contains five chapters. **Chapter I** presents the introduction, organisational setup of the Department, Revenue Receipts, audit objectives, the audit criteria and the scope and methodology of audit. **Chapter II** deals with Implementation of applications & On-line services, **Chapter III** highlights deficiencies in security and general controls and **Chapter IV** deals with short realisation of transport revenue due to incorrect mapping of business rules in Vahan and E-Challan App. **Chapter V** highlights deficiencies in application control and other irregularities. Financial impact of the Report is ₹ 1,033.37 crore.

### 1.9 Acknowledgement

Audit acknowledges the cooperation extended by the Transport Department in providing necessary information and records.

<sup>9</sup> The audit work remained suspended intermittently due to the Covid - 19 pandemic.

<sup>10</sup> It is a Business Intelligence Data visualisation Analytics tool.

<sup>11</sup> Interactive Data Extraction and Analysis application.

<sup>12</sup> From CDMA Wing, O/o Comptroller and Auditor General of India, New Delhi

<sup>13</sup> RTO Bareilly, RTO Ghaziabad, RTO Gonda, RTO Kanpur Nagar, RTO Meerut, RTO Prayagraj, and RTO Varanasi.

<sup>14</sup> ARTO Hamirpur, ARTO Kushinagar, ARTO Lakhimpur Kheri, ARTO Sant Ravidas Nagar and ARTO Sitapur.

<sup>15</sup> Approved by Statistical Advisor.



# **CHAPTER–II**

## **Implementation of Vahan 4.0, Sarathi 4.0 Applications and E-Challan App**



## **CHAPTER-II: Implementation of Vahan 4.0, Sarathi 4.0 Applications and E-Challan App**

### **Snapshot**

*Transport Department of Uttar Pradesh has implemented web based Vahan, Sarathi and E-Challan App Softwares with the objective to provide better services to citizen as well as Transport Department itself, for quick implementation of Government policies from time to time and for instant access of Vehicle/DL information to other Government Departments. These softwares are being developed to empower its public users to perform most of the RTO related transactions (including payments) either from the comfort of home or from authorised third party service providers in their vicinity.*

*The implementation of Sarathi 4.0 was comparatively faster than Vahan 4.0. However, no module for refund of taxes has been incorporated in Vahan 4.0 and refunds were being processed manually. The Department neither developed any software for reconciliation of the amount received and the amount deposited in the Government account nor reconciled transactions manually.*

### **2.1 Introduction**

The Vahan application is used for registration/renewal of registration of vehicles, transfer of ownership, change of address, issue of NOC certificate, issue/renewal of fitness certificate, issue/renewal of all types of permits and for collection of taxes and penalty. The Sarathi application is used for issue of learner driving license, issue/renewal of permanent driving license and for collection of fees and penalty. E-Challan App is used for issuing of challans and settlement of compounding fee.

In Uttar Pradesh, the Vahan application (Unix<sup>1</sup> Based) for registration of vehicles was introduced in November 2000 and was implemented (till December 2006) in 25 Regional Transport Offices/Assistant Regional Transport Offices (RTOs/ARTOs) including Transport Commissioner (TC) Office out of 77 offices (including TC Office and one extension counter office). The remaining 52 offices were running without Vahan application. Further, the Department implemented (2006 to 2013) Vahan 1.0 GUI (Graphical User Interface) based application in 76 RTO/ARTO offices while TC office remained on the earlier version (Unix based). Subsequently, the Department implemented (between January 2016 and February 2019) the latest version viz. Vahan 4.0 in 78 RTO/ARTO offices including two extension counters and TC office.

Sarathi 2.0 application, for issuing driving license, in GUI (Graphical User Interface) based application was implemented during the period June 2011 to July 2013 in 76 RTO/ARTO offices. Subsequently, the Department

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<sup>1</sup> Computer operating system.

implemented (between October 2016 and May 2018) the latest version viz. Sarathi 4.0 in 77 RTO/ARTO offices including two extension counters.

E-Challan App is an integrated enforcement solution to manage traffic violations through an Android based mobile app and back-end web application, for use by the Transport Enforcement wing and traffic police. This App is used for issue of challan and settlement of compounding fee since June 2017.

## **2.2 Audit findings**

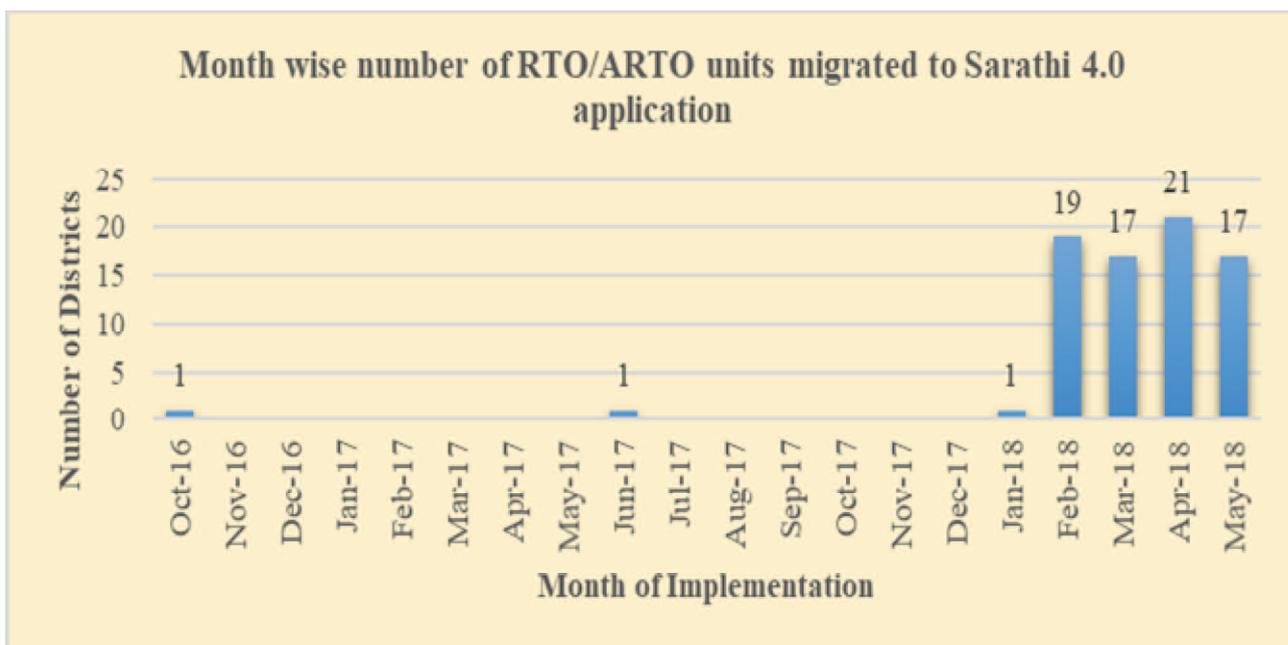
### **2.2.1 Delay in implementation of Vahan 4.0 and Sarathi 4.0**

Vahan 4.0 and Sarathi 4.0 applications were launched on 2 June 2015 by MoRTH. However, there was nothing on record for Audit to verify whether any definite timeline for implementation of Vahan 4.0 and Sarathi 4.0 applications in the State was prepared or any committee was constituted to watch timely implementation of these applications. There was delay in implementation of Vahan 4.0 and Sarathi 4.0 applications as discussed below.

#### **Sarathi 4.0**

The implementation of new application started with a delay of 15 months from its launch (June 2015) by MoRTH. ARTO, Barabanki was the first unit to implement (October 2016) Sarathi 4.0. Though the first unit was migrated from Sarathi 2.0 to Sarathi 4.0 in October 2016, the last unit (RTO, Banda) was migrated to Sarathi 4.0 in May 2018 with a time span of 19 months. **Chart 2.1** depicts the month of implementation of Sarathi 4.0 application in the 77 RTOs/ARTOs, including two extension counters, in the State:

**Chart 2.1: Implementation of Sarathi 4.0**

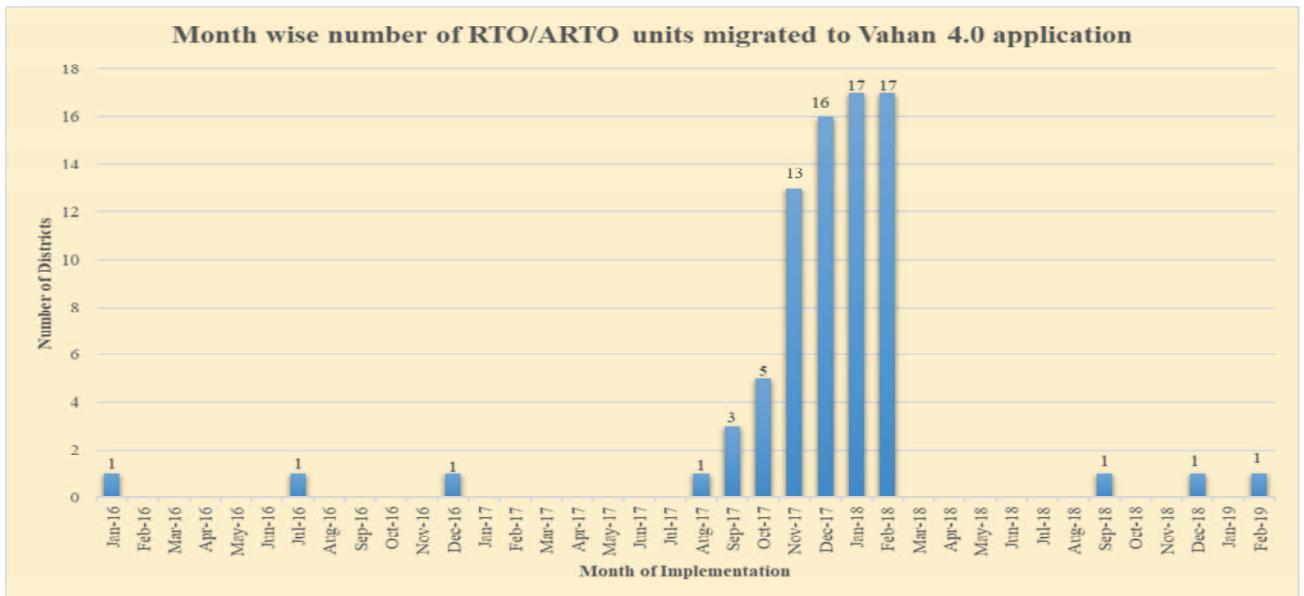


*(Source: Information provided by the Department)*

### Vahan 4.0

The implementation of the new application was started with a delay of seven months from its launch (June 2015) by MoRTH. ARTO, Barabanki was the first unit to implement (January 2016) Vahan 4.0. Though the first unit was migrated from Vahan 1.0 to Vahan 4.0 in January 2016, the last unit (Transport Commissioner Office) was migrated from Vahan 1.0 to Vahan 4.0 in February 2019 with a time span of 37 months. **Chart 2.2** depicts the month of implementation of Vahan 4.0 in the 78 RTOs/ARTOs offices including Transport Commissioner Office and two extension counters in the State.

**Chart 2.2: Implementation of Vahan 4.0**



*(Source: Information provided by the Department)*

From the above charts, it can be seen implementation of Sarathi 4.0 was comparatively faster, which was achieved within a period of 19 months, than the implementation of Vahan 4.0 which took around 37 months.

The Department in its reply (July 2022) stated that Vahan and Sarathi are web based applications. The implementation of the Vahan 4.0 was started in the year 2016 but due to lack of infrastructure, its implementation could not be done timely, However, there has been no delay in the implementation of this scheme at the departmental level; rather, all action has been taken as per the procedural requirement of the plan.

The fact remains that there was no timeline prescribed for implementation of the Vahan 4.0 and Sarathi 4.0. It took 37 months for complete implementation of Vahan 4.0 as compared to 19 months taken for complete implementation of Sarathi 4.0.

## **2.2.2 Software/Module/Services unavailable/unimplemented**

### **2.2.2.1 Module for Refund of Tax**

Section 12 of the UPMVT Act, 1997 provides for refund of taxes on the motor vehicle if such vehicle has not been used for a continuous period of one month or more since the tax was paid. Further, UPMVT Rules, 1998 provides as follows:

- (A) Rule 21 of the UPMVT Rules, 1998 provides for the refund of tax or additional tax of a motor vehicle other than a transport vehicle in respect whereof one-time tax has been paid and the vehicle is permanently transferred to another State. The owner of the vehicle has to produce a certificate from the registering authority of other State.
- (B) Rule 22 of UPMVT Rules, 1998 provides for refund of tax or additional tax if the owner of a motor vehicle withdraws his motor vehicle from use for period of one month or more. In the case of motor vehicle other than transport vehicle, the certificate of registration and in the case of transport vehicle, the certificate of registration, tax certificate, additional tax certificate, fitness certificate and permit, if any, must be surrendered to the taxation officer.

However, there was nothing on record for Audit to verify whether or not any of the module for processing of applications submitted for refund of taxes has been incorporated in Vahan 4.0 application. Audit noticed that the refunds were being processed manually. As per information made available by the Department, an amount of ₹ 17.98 lakh has been processed for refund manually during the period from 2019 to 2021.

The Department in its reply (July 2022) stated that efforts will be made to make further arrangements by holding meeting with NIC, State Bank of India and Finance Department, Government of Uttar Pradesh.

The reply of the Department confirms the fact stated in the observation. Other modules of Vahan 4.0 and Sarathi 4.0 have been implemented.

### **2.2.2.2 Reconciliation software for On-line payment**

The Department executed (November 2013) an agreement with State Bank of India (SBI) for providing facility of e-payment of Tax/Additional Tax/Fee and collection thereof by SBI. Clause 5 of the agreement provided for remittance of collections by SBI on behalf of the Department to the Government account. SBI had to transfer the same to the Government account in Transaction day+1(T+1)<sup>2</sup> working day. In case of non-compliance of the above, there is a provision for penalty.

Audit noticed that the Department has received an amount of ₹ 20,122.61 crore (64 per cent of total revenue) as revenue receipts through on-line mode

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<sup>2</sup> T+1 working day as defined by RBI, where “T” is the day on which the money is made available by tax payer/fee payer to the Bank.

during the period 2016-17 to 2020-21. However, the Department did not develop any software for reconciliation of the amount received and the amount deposited in the Government account by SBI. Thus, the automation to that extent is incomplete. Further, on-line revenue receipts were not reconciled manually too.

The Department in its reply (July 2022) stated that reconciliation software has been developed by NIC and is in testing phase. Its implementation will be ensured soon in coordination with NIC and State Bank of India.

The fact remains that despite receipts of huge amount of revenue through on-line system, no mechanism for its reconciliation has been put in place.

### **Conclusion**

The Department initiated the implementation of Sarathi 4.0 and Vahan 4.0 applications with delay of 15 and 7 months respectively, with a further timeframe of 19 and 37 months respectively for its completion. In spite of delayed implementation, the application lacked certain modules for reconciliations and refund.



# **CHAPTER–III**

## **General Controls**



## CHAPTER-III: General Controls

### Snapshot

*IT General Controls are the foundation of the IT Control structure. These are concerned with the general environment in which the IT systems are operated, managed and maintained. General IT controls establish a framework of overall control for the IT activities and provide assurance that the overall control objectives are satisfied. General controls are implemented using a number of tools such as policy, guidance and procedures infrastructure as well as automated tools.*

*The Department did not follow the security policy/guidelines issued by MoRTH. The Department were not using biometric devices to access the system and OTP sent to Vahan user lasts for 12 hours. Digitisation of legacy data of Vahan and Sarathi was not completed. Backlog module was also deficient, where input restriction or validation controls were missing. Thus security of the IT system was insufficient and data digitisation of Vahan and Sarathi was incomplete.*

### 3.1 Audit findings

#### 3.1.1 Weak Logical Access Control

Information System security involves the protection of computerised data from unauthorised modification. Logical access controls are restrictions imposed by the computer software. These are tools used for identification, authorisation and accountability in computer information systems and enforce access control measures for system, programs, processes and information. Logical access controls can be embedded within the operating system, applications, add-on security packages or database.

Audit reviewed the IT system of the Department with regard to information security and observed as follows:

- (i) MoRTH in its Security Policy/Guidelines (March 2013) has directed as follows:
- Use of complex alpha-numeric password with special characters, changing the password periodically and non-reuse of previous password is to be enforced through Vahan & Sarathi applications.
  - The RTO/ARTO should appoint senior officer/employees of the office as System Administrators/ RTO System Supervisor through written order. The information of the nominated System Administrator should be given to the Transport Commissioner (TC) office also.

Audit specifically asked the Department about the compliance of the above directions of MoRTH.

The Department in its reply stated (July 2022) that the application system related to Vahan 4.0, Sarathi 4.0, E-Challan and On-line PUCC in the

Transport Department has been developed by NIC Delhi/Hyderabad/Kolkata and has been implemented across the country. MoRTH's IT guidelines are being followed by NIC.

The reply is not convincing as no documentation was furnished by the Department regarding the compliance of the guidelines issued by MoRTH.

(ii) Biometric devices are one of the important instruments to prevent unauthorised access to IT system/application. Audit noticed that none of the sampled units were using biometric devices for access to the IT system/application. The Department did not respond to the Audit question on use of biometric devices.

The Department accepted (July 2022) the audit observation and stated that biometric device system will be implemented soon in coordination with NIC.

(iii) On the question of security in accessing the IT system/applications, the Department informed that there is a system of OTP verification for users. In this regard, Audit noticed that the OTP is sent to the registered mobile number of the Sarathi users each time when they log in the system. However, the OTP sent to the registered mobile number of the Vahan 4.0 user remained valid for 12 hours. Thus, OTP time-out needs to be reduced as 12 hours validity defeats the very purpose of OTP.

The Department accepted (July 2022) the audit observation and stated that action will be taken in coordination with NIC, to reduce the time period of 12 hours in OTP system.

(iv) Audit analysed the dump data of Vahan 4.0 relating to Security Policy in 12 RTO/ARTOs offices and noticed that Vahan 4.0 and Sarathi 4.0 being web enabled applications, the RTO/ARTOs office users were able to access the applications from any computer having internet connection irrespective of the place and time *viz.* outside from the office premise or beyond office hours. Thus, the RTO/ARTOs office users/Cashiers could have collected the motor vehicle tax and fees from anywhere and at any point of time and be capable for issuing receipts to the vehicle owners.

The analysis of Vahan 4.0 database of all over Uttar Pradesh in respect of transport vehicles for the period April 2016 to 31 March 2021 revealed that an amount of ₹ 3,547.69 crore was received as cash and out of this, an amount of ₹ 38.31 crore was received beyond office hours (between 07:00 PM and 23:56 PM and 02:43 AM and 09.59 AM). Further, scrutiny of the data of 12 sampled offices for the said period revealed that in 11 offices<sup>1</sup>, 12,508 cash receipts valuing ₹ 11.04 crore out of the total 13,64,419 cash receipts valuing ₹ 1,051.99 crore were generated beyond office hours (**Appendix-3.1**). It was further noticed that out of ₹ 11.04 crore, cash collection amounting to ₹ 8.70 crore (78.80 *per cent*) was made in RTO Kanpur Nagar. Such a huge amount

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<sup>1</sup> Except ARTO Kushinagar.

of cash collection beyond office hours by RTO Kanpur Nagar needs investigation.

The Department accepted (July 2022) the audit observation and stated that information has been given to NIC about the development of office hours system on Vahan 4.0 portal. It will be soon implemented in the entire State.

### 3.1.2 Issues in respect of legacy data and backlog module

The completeness of data is of paramount importance for any IT Project to be success. Digitisation of legacy data viz. old data at Vahan 4.0 and Sarathi 4.0 applications requires a well defined strategy in terms of timeliness and arrangement for data entry. Data digitisation is essential for better services to the Transport Department as well as citizens, quick implementation of Government policies, instant access to vehicle/driving license information to other Government Departments as per MoRTH objective.

In the interest of data security, entry of legacy data should be completed and closely supervised. However, it was noticed that the legacy data in Vahan 4.0 and Sarathi 4.0 was incomplete as detailed below:

#### (i) Incomplete data in Vahan 4.0 and Sarathi 4.0

In order to digitise the legacy data of registration certificate and driving licences a contract was awarded to Uttar Pradesh Development System Corporation (UPDESCO) in February 2013. The purpose of digitisation was (i) to verify the data of any vehicle by the Departmental officers in their own offices itself, (ii) to make available the facility of on-line payment of tax by public and (iii) usefulness for other Government Department.

The work of digitisation involved digitisation of the manual records of the registration and migration of Unix Data to Vahan application at the rate of ₹ 7.50 per record and ₹ 2.90 per record respectively.

As per information furnished by the Department, Audit observed that UPDESCO digitised only 70,87,949 registration certificates out of 96,30,732 records. Moreover, 82,94,594 records of driving licenses out of 1,40,00,000 records were digitised.

Audit also noticed that the remaining 25,42,783 registration records (i.e., almost 26.40 per cent of total records) were neither activated nor ported to Vahan 4.0 and the remaining 57,05,406 driving licence records (i.e., almost 40.75 per cent of total records) were neither activated nor ported to Sarathi 4.0.

Thus, the work of digitisation of legacy data was incomplete.

The Department in its reply (July 2022) stated that necessary action will be taken after examining the cases by the Department.

**(ii) Deficiencies in the Backlog module of Vahan 4.0 and Sarathi 4.0**

As discussed above, the digitisation of legacy data of Vahan 4.0 and Sarathi 4.0 were incomplete. For the purpose of digitisation of the remaining legacy data, Vahan 4.0 and Sarathi 4.0 were provided with separate backlog data entry modules by which data finds its way to the database in the system. The data in respect of the remaining vehicles was being entered in the backlog module by the authorised staff based on the original documents produced by the vehicle owner at the time of transfer of ownership, change of address, hypothecation termination *etc.* As per information available on the Vahan portal as on 30 September 2021, details of 1,01,588 vehicles have been entered through the backlog module. However, the backlog modules are vulnerable to creation of manipulated records as discussed below:

**Vahan 4.0**

Audit noticed that the input restrictions or validation of data entered in the fields such as date of registration, date of purchase, tax paid date, receipt number *etc.*, in the backlog module in Vahan 4.0 system was missing. The backlog module, thus, poses serious risks in entry of invalid and unauthenticated data. This has been corroborated in Paragraph 5.2.2 of Chapter V.

**Sarathi 4.0**

Audit noticed that the input restriction or validation of data entered in the fields such as original number of driving license, driving license issue date, educational qualification *etc.*, were missing in the backlog module. The backlog module, thus, poses serious risks in entry of invalid and unauthenticated data.

The Department in its reply stated (July 2022) that the restrictions, as pointed out by Audit, lie in the backlog module of Vahan 4.0.

**Conclusion**

The Department failed to give assurance of compliance with important directions of MoRTH regarding security of the IT system. It also failed to complete digitisation of legacy data and thus depriving the concerned stakeholders of the benefits of on-line data/services. The backlog module of Vahan 4.0 and Sarathi 4.0 poses serious risks in entry of invalid and unauthenticated data.

# **CHAPTER–IV**

## **Mapping of business rules in Vahan and E-Challan App**



## CHAPTER-IV: Mapping of business rules in Vahan and E-Challan App

### Snapshot

*Business rules contain all the information about an organisation's data requirements, processes and business intent and can therefore be used in the development of an information system.*

*Improper mapping of business rules in Vahan 4.0 application was evident in the cases where additional tax was not levied on UPSRTC buses. Furthermore, the arrears of additional Tax of UPSRTC buses was cleared from system and records without depositing it. No records of arrears of Additional Tax was maintained by the concerned offices of RTOs/ARTOs either in soft or hard copy. The Department failed to map penalty provision on delayed payment of Additional Tax clearly. The cases of deficient mapping of unauthorised exemption of tax on Electric Vehicles and invalid removal of penalty provision on delay in renewal of fitness affects the tax collection and fitness of the vehicles. Court fee on vehicle covered under All India Tourist Permit and National Permit was not suitably mapped. E-challan app was also deficient to the extent of Permit/Fitness was renewed without due settlement of Challans, Challans were sent to Hon'ble court with delay and there was short realisation of compounding fee. Thus deficient mapping of business rules led to short/non realisation of revenue.*

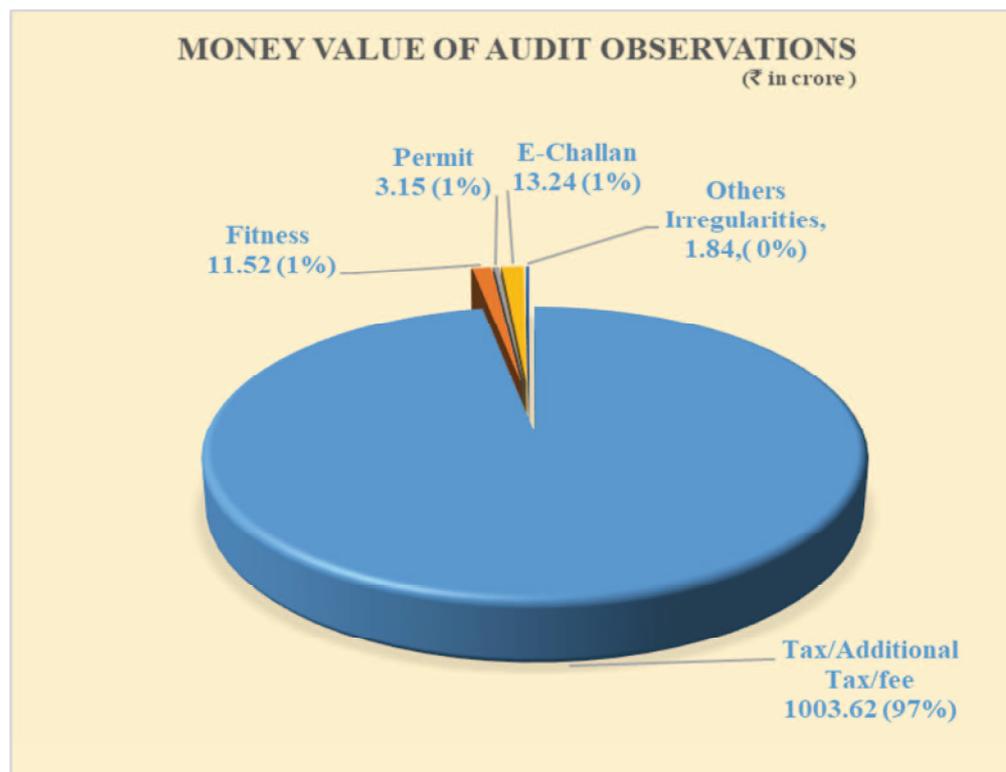
### 4.1 Introduction

Revenue realisation of the Transport Department is governed by the various Acts and Rules of the Central Government as well as the State Government. Besides, various notifications, circulars and Government orders issued from time to time also govern rates of taxes and fees to be levied. It is, therefore of utmost importance that all the business rules and procedures are correctly mapped and updated in a timely manner into the Vahan application and E-challan app.

### 4.2 Audit finding

Audit analysis revealed various discrepancies in determination of taxes and fees by the Vahan application and E-challan App due to incorrect mapping of business rules in these applications. Total money value of Audit observations in this chapter is ₹ 1,033.37 crore as depicted in the following **Chart 4.1** and discussed in succeeding paragraphs.

Chart 4.1



### Deficiencies in Vahan application

#### 4.2.1 Invalid clearance of arrears of Additional Tax of UPSRTC buses

Section 4(1) of Uttar Pradesh Motor Vehicle Taxation (UPMVT) Act, 1997 as amended in 2009, provided for levy of tax and accordingly mapping was done by the Department in Vahan 4.0 application. Further, Section 6<sup>1</sup> of UPMVT Act, 1997 provided for levy of Additional Tax on public service vehicles owned or controlled by the State Transport undertaking with effect from October 2009.

Principal Secretary, Transport Department directed (February 2006) Uttar Pradesh State Road Transport Corporation (UPSRTC) to remit total Additional Tax due so collected directly to the treasury and submit the original challan to the Headquarters of UPSRTC with a copy to the concerned RTO. Thus, Additional Tax on UPSRTC buses was being deposited in Lucknow Treasury by UPSRTC Headquarters under centralised arrangement upto April 2017.

The Transport Commissioner (TC) asked (April 2017) the Managing Director of UPSRTC to deposit the Additional Tax of buses of UPSRTC through on-line mode with effect from May 2017. In the aforesaid letter, TC issued the following directions:

- All ARTOs (administration) should save the detail of amount of arrear of Additional Tax in respect of UPSRTC buses as shown in Vahan application as on April 2017 in hard and soft copy. He, further, directed to

<sup>1</sup> As substituted in October 2009.

give tax clearance in the Vahan application for the purpose of deposit of additional tax for onward period.

- It was also stated that a separate instruction would be issued for disposal of arrears of Additional Tax.
- The process of adjustment of Additional Tax deposited under centralised scheme upto April 2017 would be done after reconciliation with arrears of Additional Tax as on April 2017.

Audit noticed that as on March 2017, Additional Tax amounting to ₹ 919.68 crore<sup>2</sup> was to be recovered from UPSRTC vehicles. However, due to the above mentioned order of the TC, the arrears of Additional Tax upto March 2017 have been kept out of the Vahan application and therefore, is out of the monitoring mechanism of system. It was also noticed that no separate instruction was issued for disposal of arrears of Additional Tax.

Moreover, in the sampled units, Audit noticed that in violation of the order of the TC, no record of arrears of Additional Tax shown in the Vahan application before the tax clearance, was maintained by the concerned offices of RTOs/ARTOs either in soft or hard copy. The Department did not initiate any action for adjustment of said arrears even after lapse of 48 months.

Due to this, the recovery of Additional Tax dues on UPSRTC vehicles cannot be monitored/controlled at any level.

The Department in its reply (July 2022) stated that for the purpose of depositing additional tax on-line of UPSRTC buses, as per the arrangement prescribed in Vahan 4.0, the system of depositing additional tax on-line was implemented in the State while preserving the vehicle-wise information of outstanding additional tax amount. UPSRTC is an institution of the State Government, and appropriate action will be taken regarding the adjustment of the amount of additional tax arrears.

The reply of the Department is not acceptable as no vehicle-wise information of outstanding additional tax amount was preserved at any level and it is also not reflected in Vahan 4.0 application.

#### **4.2.2 Additional Tax on UPSRTC buses at Gautam Budh Nagar not levied**

Section 6<sup>3</sup> of UPMVT Act, 1997 provided for levy of Additional Tax on public service vehicles owned or controlled by the State Transport undertaking with effect from October 2009.

During the audit of RTO Ghaziabad, it was noticed that the Additional Tax leviable on the buses of UPSRTC operating in district Gautam Budhdha Nagar were not being deposited. The RTO did not submit (August 2021) any proof of deposit to Audit. Due to non-submission of records by the RTO, the Audit

<sup>2</sup> Information provided by the TC office.

<sup>3</sup> As substituted in October 2009.

requested the Regional Manager, UPSRTC GB Nagar (August 2021) and the Managing Director, UPSRTC (November 2021) to provide the proof of deposit of Additional Tax; however, they also did not furnish it. It is clear from the above that the Additional Tax on UPSRTC buses operated in Gautam Budh Nagar district was not deposited. Efforts were not made by the Department or the RTO for levy and recovery of this Additional Tax.

As on 31 March 2021, 364<sup>4</sup> buses were plying in Gautam Budh Nagar. These buses were paying tax, but Additional Tax was not being levied on these buses and these were plying on road without payment of Additional Tax. It was also noticed that these buses were not covered under the feature mapped in Vahan application for levying Additional Tax. The Department did not take any action for levying Additional Tax manually on these buses. As a result, the Department was deprived from Additional Tax and penalty for non-payment amounting to ₹ 77.40 crore for the period October 2009 to March 2021 on these buses.

The Department in its reply (July 2022) accepted the audit observation and stated that ₹ 24.47 crore out of the outstanding amount ₹ 77.40 crore has been deposited in the case.

#### **4.2.3 Failure to map penalty on delayed payment of Additional Tax**

Under the UPMVT Act<sup>5</sup>, 1997, no public service vehicle owned or controlled by a State Transport Undertaking shall be operated in any public place in Uttar Pradesh unless an Additional Tax, as may be notified by the State Government, in addition to tax payable has been paid in respect thereof. Further, as per the UPMVT Act<sup>6</sup>, 1997 read with UPMVT Rules<sup>7</sup>, 1998, where the tax or Additional Tax is not paid within the period specified (15<sup>th</sup> of each calendar month), penalty at the rate of five *per cent* of the due Tax/Additional Tax per month or part thereof, (not exceeding the due amount) shall be payable. Principal Secretary, Transport Department directed (February 2006) Uttar Pradesh State Road Transport Corporation (UPSRTC) to remit, the total Additional Tax due so collected directly to the treasury and submit the original challan to the headquarters of UPSRTC with a copy to concerned RTO. At the end of year, UPSRTC would reconcile and make the adjustment. While mapping of this business Rule, penalty clause for this Rule should also be mapped in the Vahan application.

Audit test-checked the records of 12 RTOs/ARTOs for the period from January 2018<sup>8</sup> to March 2021 and noticed that in 19,530 cases out of 20,441 cases, Additional Tax was paid by UPSRTC with a delay ranging from 1 to 29 months but the Department could not impose and realise penalty as it

<sup>4</sup> ARTO, Gautam Budh Nagar provided the information upto 31.03.21 as on 08.08.2021.

<sup>5</sup> Section 6(1) of UPMVT Act, 1997.

<sup>6</sup> Section 9 (1) and (3) of UPMVT Act, 1997.

<sup>7</sup> Section 6(1) of UPMVT Act read with Rules 24 of UPMVT Rules, 1998.

<sup>8</sup> The period before January 2018 has already been reported in previous Audit Report.

was not mapped in the Vahan 4.0 application. The Department did not initiate any action for mapping penalty provision on Additional Tax in the application. As a result, penalty of ₹ 6.00 crore could neither be imposed nor realised from UPSRTC as detailed in **Appendix- 4.1**.

The previous Audit Report of 2019-20 had highlighted this deficiency regarding loss of revenue due to non-imposition of penalty on delayed payment of Additional Tax by UPSRTC, but the Department did not take any action regarding previous audit observations.

The Department in its reply (July 2022) stated that under the Uttar Pradesh Motor Vehicle Taxation Act, 1997 and Uttar Pradesh Motor Vehicle Taxation Rules, 1998, penalty is not payable on the additional tax of the buses of the Uttar Pradesh State Road Transport Corporation.

The reply of the Department is not tenable because Rule 24 of Uttar Pradesh Motor Vehicle Taxation Rules, 1998 provide that where the tax or additional tax in respect of a motor vehicle is not paid within the period specified in sub-sections (1) of Section 9, a penalty at the rate of five *per cent* of the due tax or additional tax, per month or part thereof, shall be payable. Section 9(1) prescribes the time limit for depositing tax by vehicles whereas Section 6 prescribes that additional tax will be payable alongwith tax. Thus, Section 9(1) read with Section 6 prescribes time limit for depositing additional tax. The Department should amend Section 9(1) of the Act to clearly mention the time limit for depositing additional tax and make arrangements accordingly in the Vahan 4.0 application.

#### **Recommendation 1:**

**The Department may consider to ensure mapping of all buses of UPSRTC for levy of Additional Tax and related penalty.**

#### **4.2.4 Unauthorised exemption of tax on Electric Vehicles**

As per Section 4 of the UPMVT Act, 1997, no motor vehicle other than a transport vehicle, shall be operated in any public place in Uttar Pradesh unless a one-time tax at the rate applicable in respect of such motor vehicle, has been paid in respect thereof. However, as per amendment made in October 2009, motor vehicles driven by battery or solar power were exempted from payment of tax. Government of Uttar Pradesh issued (23 June 2020) a notification<sup>9</sup> which provides for exemption of tax on electric vehicles manufactured in Uttar Pradesh. The Department should have mapped the details of electric vehicles manufactured in Uttar Pradesh for exemption of tax under Section 4 of the UPMVT Act, 1997 in the Vahan application to rule out any manipulation by any dealer.

Analysis of data of electric vehicles registered during 24 June 2020 to 31 March 2021, revealed that 924 electric vehicles were registered without

<sup>9</sup> No. 2/2020/576/xxx-4-2020-8(19)2018 TC Lucknow: Dated 23 June, 2020.

payment of tax in State. Out of 924 vehicles, 238 electric vehicles were plying in nine out of 12 sampled RTOs/ARTOs. During validation of 54 non-tax paid registered electric vehicles at five sampled RTOs/ARTOs, it was noticed that all these vehicles were registered through dealer point registration scheme by the concerned dealer. Although all the vehicles were manufactured outside Uttar Pradesh, neither the dealer enter the correct data input in system nor did the system correctly identify the place of manufacturing of these vehicles by its chassis number. The Department did not initiate any action for levy of tax on electric vehicles manufactured outside Uttar Pradesh through the Vahan application. As a result, tax of ₹ 54.24 lakh was not levied (**Appendix- 4.2**).

The Department in its reply (July 2022) stated that necessary action in the matter will be taken after examining it by the Department.

#### **Recommendation 2:**

**The Department may consider to ensure mapping of levy of taxes on Electric Vehicles as per rules.**

#### **4.2.5 Irregularities in fitness certificate**

The MV Act<sup>10</sup>, 1988 and the CMV Rules<sup>11</sup>, 1989 provide that a transport vehicle shall not be deemed to be registered unless it carries a certificate of fitness. A fitness certificate granted in respect of a newly registered transport vehicle is valid for two years and is required to be renewed every year thereafter.

As on 31 March 2021, a total of 21,19,300 vehicles were registered as transport vehicles in the State which require fitness certificates. Out of these vehicles, 2,49,896 vehicles were registered in the test-checked 12 RTOs/ARTOs. The Department has to ensure correct mapping of provisions relating to issue of fitness certificate. Audit noticed the following irregularities in issue of fitness certificates.

#### **4.2.5.1 Invalid omission of penalty provision on delay in renewal of fitness**

The CMV Rules<sup>12</sup> prescribe test fee of ₹ 200, ₹ 400 and ₹ 600 for renewal of fitness certificate for Motorcycle, three wheelers/light vehicles and medium/heavy vehicles respectively. Further, as per Rule 39 (4) of UPMV Rules, 1998, in case of default, an additional amount equal to the prescribed test fee is also leviable. Further, the Government of India (GOI) levied<sup>13</sup> (December 2016) ₹ 50 per day for delay in renewal of fitness certificate. However, in view of the judgement (March 2019) of the Hon'ble High Court,

<sup>10</sup> Sections 56, 84 and 86 of MV Act, 1988.

<sup>11</sup> Rule 62 of CMV Rule, 1989.

<sup>12</sup> Rule 81 of the CMV Rules, 1989.

<sup>13</sup> Vide notification No. G.S.R. 1183(E) dated 29.12.2016.

Lucknow Bench, Government of Uttar Pradesh withdrew<sup>14</sup> (April 2019) the additional fees levied by GOI in December 2016.

Audit noticed that while making corrections in the Vahan application for above decision of Government of Uttar Pradesh, the Department erroneously also removed the additional amount equal to the prescribed test fitness fee in case of delay in renewal of fitness certificate.

Due to the pandemic, Ministry of Road Transport and Highways (MoRTH) extended<sup>15</sup> the validity of fitness certificate of the vehicles, whose fitness had expired since 1 February 2020, upto 31 October 2021.

Audit analysed the fitness certificate of vehicles renewed with delay during May<sup>16</sup> 2019 to January 2020 and found that fitness certificates of 1,90,482 vehicles were renewed with delays in the State. Out of these, fitness certificates of 54,770 vehicles were renewed with delay from 1 to 3,327 days<sup>17</sup> in 12 sampled RTOs/ARTOs. Audit also noticed that though the fitness certificates of the above vehicles were renewed with delay but the additional amount leviable equivalent to fitness fee was not levied.

Although it was mapped in the Vahan application before April 2019, the Department removed both penalties, instead of removing only ₹ 50 per day as levied by GOI. At the time of deletion of penalty feature from Vahan application, the Department did not monitor proper amendments done by NIC and resultantly, both the penalties were deleted. As a result, additional amount equivalent to fitness fee of ₹ 2.50 crore could not levied and realised **(Appendix- 4.3)**.

The Department in its reply (July 2022) stated that Rule 39 of the Uttar Pradesh Motor Vehicles Rules, 1998 provides for payment of an amount equal to the fitness fee along with penalty if the vehicle is not presented for fitness within the stipulated date of inspection. When the on-line fitness system is implemented, the vehicle owner has been given the facility to select the date of fitness inspection. If the vehicle owner does not present the vehicle for inspection on the selected date, then again visiting the Vahan portal and selecting the inspection date, for which the inspection fee has to be deposited again. Therefore, the provision of the said penalty has not been omitted.

The reply of the Department is not tenable because after completion of fitness, the vehicle owner selects the inspection date as per his convenience and even after this date which is after the end of fitness or NID, penalty is not levied, whereas according to sub-rule 2 and 4 of Rule 39 of Uttar Pradesh Motor

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<sup>14</sup> Vide No. 158 (Sha.) Sa. Pra./2019 dated 29.04.2019.

<sup>15</sup> MoRTH notification no. RT-11036/35/2020-MVL dated 30 September 2021.

<sup>16</sup> The month after withdrawal of penalty of ₹ 50 per day by GoUP.

<sup>17</sup> Delay upto 30 days - 17,332 vehicles, amount ₹ 79.92 lakh; delay between 31 to 180 days - 7,318 vehicles, amount ₹ 32.47 lakh; delay between 181 to 365 days - 8,689 vehicles, amount ₹ 41.14 lakh; and delay more than one year - 21,431 vehicles, amount ₹ 96.43 lakh.

Vehicles Rules, 1998, if the vehicle is not produced till the pre-determined NID, an amount equivalent to fitness fee shall be levied.

#### **4.2.5.2 Fitness certificate of vehicles not renewed**

The MV Act<sup>18</sup>, 1988 and the CMV Rules<sup>19</sup>, 1989 provide that a transport vehicle shall not be deemed<sup>20</sup> to be registered unless it carries a certificate of fitness. A fitness certificate granted in respect of a newly registered transport vehicle is valid for two years and is required to be renewed every year thereafter. Plying a vehicle without a certificate of fitness is compoundable under the provisions of MV Act<sup>21</sup>, 1988 at the rate<sup>22</sup> of ₹ 5,000.

The CMV Rules prescribe test fee of ₹ 400 and ₹ 600 for three wheelers/light vehicles and medium/heavy vehicles respectively. In addition to this, renewal fee of ₹ 200 is also leviable in case of all categories of vehicles. As per the provision of UPMV Rules<sup>23</sup>, 1998, in case of default, an additional amount equal to the prescribed test fee is also leviable.

Due to the pandemic, Ministry of Road Transport and Highways (MoRTH) extended<sup>24</sup> the validity of fitness certificate of the vehicles, whose fitness had expired since 1 February 2020, upto 31 October 2021.

On an analysis of data, Audit noticed that during the Audit period, 5,77,036 vehicles were plying without fitness certificate in the State out of which 1,51,454 vehicles were plying in 12 sampled RTOs/ARTOs. Further, during the period between March 2017<sup>25</sup> to January 2020, 2,60,868 vehicles were plying without fitness certificate in the State, out of which 17,939 vehicles were plying in 11 out of 12 sampled RTOs/ARTOs. The renewal of validity of fitness certificate of these 17,939 vehicles was pending till 31 March 2021. However, these were plying<sup>26</sup> on road.

During validation of 20 vehicles in each sampled RTOs/ARTOs, Audit observed that out of 220 vehicles, fitness of 37 vehicles was since renewed (January 2022) and fitness of 183 vehicles was still not renewed. Thus, it is estimated that around 83 *per cent* of 17,939 vehicles i.e. approximately 14,890 were likely to be still plying without fitness certificate. As a result, the Department was deprived of fitness fee and penalty of an estimated ₹ 9.02 crore (**Appendix- 4.4**).

The Vahan application is deficient to the extent that it is accepting the payment of Motor Vehicle (MV) tax in respect of transport vehicles whose renewal of fitness is pending. Moreover, as per the aforesaid provision of the

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<sup>18</sup> Section 56, 84 and 86 of MV Act, 1988.

<sup>19</sup> Rules 62 and 81 of CMV Rules 1989.

<sup>20</sup> Section 56 of MV Act, 1988.

<sup>21</sup> Section 192 of MV Act, 1988.

<sup>22</sup> Vide notification dated 07 June 2019.

<sup>23</sup> Rules 39 of UPMV Rules 1998.

<sup>24</sup> MoRTH notification no. RT-11036/35/2020-MVL dated 30 September 2021.

<sup>25</sup> The period before March 2017 has already been reported in the previous Audit Report.

<sup>26</sup> Dump data shows these are active and neither surrendered nor registration was canceled.

MV Act, these vehicles shall not be deemed to be registered but the registration of these vehicles was not cancelled/inactivated by the Vahan application as these vehicles were shown as active.

The Department in its reply stated (July 2022) that there is a provision to take penalty only in the event of a challan when a vehicle is found operating without a fitness certificate. Hence, the objection is not acceptable.

The reply is not acceptable because in contravention to the provisions of the MV Act, 1988, the vehicles not having fitness certificates are also shown as active in the Vahan application. Moreover, the fact remains that the Vahan application is deficient to the extent that it is allowing deposit of MV tax of the vehicles whose fitness certificates is pending.

### **Recommendation 3:**

**The Department may consider to ensure mapping of levy of fitness fee along with due penalty.**

#### **4.2.6 Irregularities in issue of permits for Transport Vehicle**

As per Section 66 of the MV Act, 1988, the owner of every transport vehicle is required to obtain a permit from the Regional or State Transport Authority for plying its vehicle.

As on 31 March 2021 a total of 21,19,299 vehicles were registered as transport vehicles in the State which requires permit to operate, out of which 2,49,896 vehicles were registered in the test checked 12 RTOs/ARTOs. Irregularities in this regard are described below.

##### **4.2.6.1 Authorisation of National Permit not renewed**

Under the MV Act<sup>27</sup>, 1988, a permit other than a temporary permit shall be effective for a period of five years. As per CMV Rules<sup>28</sup>, authorisation for National Permit is for one year. As per orders of the Transport Commissioner (February 2000) the authorities concerned shall issue notice to the permit holder within 15 days of expiry of authorisation calling for his explanation as to why the permit should not be cancelled in case of non-renewal of authorisation and cancel the permit in case no explanation is received within the prescribed time. A composite fee of ₹ 16,500<sup>29</sup> per annum for authorisation along with application fee<sup>30</sup> amounting to ₹ 1,000 was to be deposited in the Government account for authorisation of national permit.

<sup>27</sup> Section 81 of MV Act, 1988.

<sup>28</sup> Rule 87(3) of CMV Rules, 1989.

<sup>29</sup> Government of India, Ministry of Road Transport & Highways order No. RT-16031/6/2010-T dated 2 April 2012.

<sup>30</sup> As per rule 87 of CMV Rules, 1989.

Due to pandemic, Ministry of Road Transport and Highways (MoRTH) extended<sup>31</sup> the validity of permit of the vehicles, whose validity of permit was expired since 1 February 2020, upto 31 October 2021.

On an analysis of data, Audit noticed that during the Audit period, 15,987 Transport vehicles registered in the State were plying without authorisation of permit, out of which 3,072 vehicles were registered in seven sampled RTOs. During April 2018<sup>32</sup> to January 2020, 15,738 vehicles, registered in the State, were plying without authorisation of permit out of which 3,072 vehicles were registered in seven sampled RTOs. It was also found that the renewal of validity of authorisation of permit of 3,072 vehicles was pending in all sampled RTOs till 31 March 2021. All this information was also available in the Vahan application which was required to be analysed at the State and RTO level. Further, the Enforcement wing of the Department could neither trace these vehicles nor could the Department issue notices to these permit holders for cancellation of permits. The Department alongwith RTOs/ARTOs also did not initiate any action to add the feature in Vahan 4.0 for automatic suspension/cancellation of their permits.

During validation the records of 20 vehicles at each seven sampled RTOs, it was found that out of 140 vehicles, authorisation certificates of 100 vehicles were renewed and authorisation certificates of 40 vehicles were still not renewed (January 2022). Thus it is estimated that 28.57 per cent of 3,072 vehicles *i.e.* 878 vehicles were not renewed. As a result, composite fee and application fee for authorisation amounting to an estimated ₹ 1.54 crore was not realised (**Appendix- 4.5**).

The Department in its reply (July 2022) stated that necessary action in the matter will be taken after examining it by the Department.

#### **4.2.6.2 Short levy of court fee on vehicle covered under All India Tourist Permit and National Permit**

As per provision of the Uttar Pradesh Court Fee Act, 1870, the court fee is to be levied on issue of permits, renewal of permits and authorisation of permits. The Government of Uttar Pradesh has amended<sup>33</sup> (April 1989) the Schedule 2 of the "U.P. Court Fee Act, 1870" for the State Transport Authority. The court fee was changed to ₹ 200 instead of ₹ 10 for services under the jurisdiction of State Transport Authority. The work of permit related to National Permit and All India Permit has been delegated from the State Transport Authority to the Regional Transport Authorities. Therefore, on the application of permit works related to them, the court fee of ₹ 200 should have been collected as per the arrangements.

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<sup>31</sup> MoRTH notification no. RT-11036/35/2020-MVL dated 30 September 2021.

<sup>32</sup> The period before April 2018 has already been reported in previous Audit Report.

<sup>33</sup> vide notification No.-698/Seventeen-V-1-1(a)/(18)/1989, dated 10.04.1989.

Audit noticed that during April 2016 to March 2021, issuance and cancellation of permits, renewal of permit and renewal of authorisation of the permit of 4,49,917 vehicles occurred in the State. Out of these, 1,61,005 occurrences were in six RTOs and TC Office and an amount of court fees was imposed at the rate of ₹ 100 in place of ₹ 200. During validation, Audit also noticed that in RTO Ghaziabad, court fees of ₹ 200 was being imposed and collected manually.

In this regard Additional Transport Commissioner, IT, on being pointed out by the Finance Controller, Transport Department (24 July 2019), wrote a letter to the NIC for amendment of the discrepancy in Vahan application. However, it has not been mapped in Vahan application till March 2021. As a result of deficient mapping in Vahan application and also not collecting it manually in the other sampled RTOs/TC office, Court fees of ₹ 1.61 crore could not be levied (**Appendix- 4.6**).

The Department, in its reply (July 2022), stated that necessary action in the matter will be taken after examining it by the Department.

#### **4.2.7 Permit/Fitness renewed with pending Challan**

E-challan database was integrated with the Vahan database but inspite of pending challans, in multiple cases vehicle owners were able to apply for renewal of their permit/fitness and the same were being issued too. If the Department could collect the challan amount at the time of renewal of permit/fitness, it could reduce the long pendency of the challans.

During data analysis, Audit noticed that fitness and permit were renewed with pending challans of 16,234 vehicles (from June 2017 to March 2021) in the State, out of which 3,511 cases were related to 12 out of 12 sampled RTOs/ARTOs. Audit validated 67 cases in sampled two RTOs/ARTOs and found that permit/fitness of the vehicle was renewed, though challan against the vehicle was pending and not settled by the owner/driver. The Department did not take any action for recovery of challan amount and to update the Vahan application. As a result, permit/fitness of vehicle was renewed without realisation of compounding fee of pending challans amounting to ₹ 13.21 crore (**Appendix- 4.7**).

The Department in its reply (July 2022) stated that as per the arrangement made by the Ministry of Road Transport and Highways, Government of India vide notification No. 584(E) dated 25.09.2019, there is no restriction on renewal of permit/fitness in case of E-challan.

The fact remains that pending challans could not be realised. Challan money is a significant revenue and should be recovered at the time of renewal of fitness/permit.

### **Irregularities in E-challan app**

E-Challans App is an integrated enforcement solution to manage traffic violations through an Android based mobile app and back-end web application for use by the Transport Enforcement wing and traffic police. This App is used for issue of challan and settlement of compounding fee.

#### **4.2.8 Challans sent to Hon'ble court with delay**

The MV Act<sup>34</sup>, 1988 authorises seizure of the vehicles/registration certificate of vehicles, if the officer on duty has reason to believe that the motor vehicle is running in violation of provisions<sup>35</sup> of MV Act, 1988. In view of the decision of the Hon'ble High Court, Allahabad, Transport Commissioner ordered<sup>36</sup> (December 2010) that the challans issued against the vehicles seized under Section 207 of MV Act, 1988 are to be forwarded to the Hon'ble Court for further legal action within seven days from the date of issue of challan.

During data analysis of 12 sampled units it was noticed that 18,387 challans issued through E-challan App, were sent to the Hon'ble court after seven days from the date of seizure/challan (between June 2017<sup>37</sup> and March 2021). These seizures/challans were issued under Section 207 of MV Act, 1988, for violation of Section 3, Section 4, Section 39 and Section 66 of MV Act 1988, by various officers of the enforcement teams. Audit validated the records of three ARTOs and found that 100 *per cent* challans were sent to the Court with delay. Compounding fee was levied on these vehicles by the enforcement officers. However, the Department sent these challans to the Court for further legal action with delay ranging from 8 to 1,184 days<sup>38</sup> from the date of such challans. The Department did not take any action to send challans in digital form to the Court within the prescribed time and updating the application for sending these challans to the Court automatically (**Appendix- 4.8**).

The Department in its reply (July 2022) stated that, necessary action in the matter will be taken after examining it by the Department.

#### **Recommendation 4:**

**The Department may consider to ensure that challans are transferred to the court in time, digitally, if possible.**

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<sup>34</sup> Section 207 of MV Act, 1988.

<sup>35</sup> Section 3 (Without a valid driving licence), Section 4 (underage person driving a motor vehicle), Section 39 (Driving unregistered vehicle) and/or Section 66 (I) (Necessity of Permits).

<sup>36</sup> Order no. 418 (G) INF/2010-24 (Writ) INF/2008 dated 30 December 2010.

<sup>37</sup> The date of operationalisation of E-challan App.

<sup>38</sup> Delay upto 30 days, vehicles 913; delay between 31 to 180 days, vehicles 10,727; delay between 181 to 365 days, vehicles 3,676 and delay more than one year vehicles 3,071.

#### 4.2.9 Short realisation of compounding fee

The Government of Uttar Pradesh has notified<sup>39</sup> (July 2020), the compounding fee for various offences under the MV Act, 1988. As per notification, compounding fee in respect of repeated offences were higher.

During data analysis, Audit found that compounding fee was short realised from 240 challaned vehicles (from July 2019 to March 2021) in the State, out of which, 55 vehicles related to 9 out of 12 sampled RTOs/ARTOs. Audit validated nine cases relating to five sampled RTOs/ARTOs and noticed that in cases of on-line payment, the amount of compounding fee realised was less than the amount of compounding fee imposed.

The Department had not taken any action to stop short realisation of compounding fee through on-line payment and to update the application. As a result, there was short realisation of compounding fee amounting to ₹ 2.76 lakh (**Appendix- 4.9**).

The Department in its reply (July 2022) stated that necessary action in the matter will be taken after examining it by the Department.

#### **Recommendation 5:**

**The Department may consider to ensure that compounding fee imposed for offences are actually realised from the vehicle owner.**

#### Other irregularities

#### 4.2.10 Permit fee, application fee and penalty not levied on vehicles plying without permit

As per the MV Act<sup>40</sup>, 1988, a permit other than a temporary permit shall be effective for a period of five years and no owner of a motor vehicle shall use or permit the use of the vehicle as a transport vehicle in any public place without permit. UPMVT Rules<sup>41</sup> prescribed rates for issue of new permit and its renewal and application fees. Rates were revised<sup>42</sup> (February 2019) by the Government of Uttar Pradesh. Further, plying a vehicle without permit is compoundable under the MV Act<sup>43</sup>, at the rate<sup>44</sup> of ₹ 10,000.

Due to the pandemic, Ministry of Road Transport and Highways (MoRTH) extended<sup>45</sup> the validity of permit of the vehicles, whose validity of permit had expired since 1 February 2020, upto 31 October 2021.

On an analysis of data, Audit noticed that during the Audit period, 80,021 Transport vehicles were plying without permit in the State out of which 43,406

<sup>39</sup> No. 10/2020/752/XXX-4-2020-1(sa)/2017.

<sup>40</sup> Section 81 and 66 of MV Act.

<sup>41</sup> Rule 125 of UPMVT Rules.

<sup>42</sup> Notification no. 4/2019/215/30-4-2019-4(02)/2010 dated 26 February 2019.

<sup>43</sup> Section 192A of MV Act.

<sup>44</sup> Vide order dated 30.07.2020.

<sup>45</sup> MoRTH notification no. RT-11036/35/2020-MVL dated 30 September 2021.

vehicles were plying in seven sampled RTOs and TC office. During April 2016 to January 2020, 53,607 vehicles were plying without permit in the State out of which 1,340 vehicles were plying in one sampled unit (RTO, Gonda) and TC office. It was also found that the renewal of validity of permit of these 1,340 vehicles was pending till 31 March 2021. Also, these vehicle owners had not applied for refund of tax and not surrendered the certificate of registration for non-use of vehicles. Information such as the expiry of permit validity was available in the Vahan database. In spite of this, these cases were not detected by the Department. The RTO, Gonda as well as TC office also did not initiate any action to issue notices to these permit holders.

During validation of 20 vehicles at each sampled RTOs, Audit observed that permits of these vehicles were not renewed upto January 2022. Thus, 1,340 vehicles were not renewed and plying on road without permit. As a result, permit fees, application fee and penalty amounting to ₹ 1.84 crore was not realised (**Appendix- 4.10**).

The Department in its reply (July 2022) stated that necessary action will be taken after examining the cases by the Department.

**Recommendation 6:**

**The Department may consider to ensure levy of permit fee along with due penalty.**

**4.2.11 Delay in release of seized/detained vehicles**

Section 22 of UPMVT Act, 1997 authorises a State Government officer to seize or detain a motor vehicle, if he has sufficient reason to believe that the vehicle is being used without payment of Tax, Additional Tax or penalty. The officer seizing the vehicle shall send a report of such seizure to the Taxation officer. The vehicles seized or detained in above manner shall be released immediately by the officer on payment of Tax, Additional Tax, penalty or any other amount due for payment.

During the data analysis, it was noticed that 5,511 vehicles were released with delay ranging from 4 days to 1,355 days even after payment of tax/fee/compounding fee (from June 2017 to March 2021) in the State. Out of these, 268 vehicles were released in 11 sampled RTO/ARTOs with delay ranging from 6 days to 1,248 days<sup>46</sup>. Audit validated the records of three sampled ARTOs and found that release of 33 vehicles was delayed ranging from 6 days to 1,248 days from the date of payment of dues. Thus, 100 *per cent* of vehicles were delayed in release by the officers whereas detained vehicles should be released immediately by the officers on payment of dues (**Appendix- 4.11**).

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<sup>46</sup> Delay upto 30 days - 41 vehicles; delay between 31 to 180 days - 112 vehicles; delay between 181 to 365 days - 41 vehicles; and delay more than one year - 74 vehicles.

The Department in its reply (July 2022) stated that necessary action will be taken after examining the cases by the Department.

### **Conclusion**

Vahan 4.0 application had various discrepancies in mapping of pertinent and correct business rules of the Department which adversely affected levy and collection of additional tax, fee and compounding fee. Unauthorised exemption of tax to electric vehicles not manufactured in Uttar Pradesh was allowed. This led to deficiencies with regard to monitoring and realisation of revenue. E-Challan app was also found deficient with regard to realisation of compounding fee for challans and challans in digital form were not sent to the Court within the prescribed time automatically.



# **CHAPTER–V**

## **Application controls and Other Irregularities**



## **CHAPTER-V: Application controls and Other Irregularities**

### **Snapshot**

*Application controls are controls over the input, processing and output functions of an individual application system. It can be manual or automated. The objectives of application controls are to ensure the completeness, accuracy, and validity of data entries.*

*Cases of incompleteness of data, insufficient validation checks, deficient input control and other irregularities were noticed in Audit and the Department has assured to take action in coordination with NIC in these cases.*

### **5.1 Introduction**

Application controls help to ensure data accuracy, completeness, validity, verifiability and consistency and thus ensure the confidentiality, integrity and availability of the application and its associated data.

The audit findings in this regard are mentioned in the following paragraphs.

### **5.2 Audit findings**

#### **5.2.1 Misclassification of maxi cabs as motor cabs**

Section 2 (22) of the MV Act, 1988 defines 'maxi cab' as any motor vehicle constructed or adapted to carry more than six passengers, but not more than twelve passengers, excluding the driver, for hire or reward. Similarly, 'motor cab' is defined under Section 2 (25) as any motor vehicle constructed or adapted to carry not more than six passengers excluding the driver for hire or reward.

Data analysis of vehicles revealed that 2,405 vehicles having carrying capacity of 8 to 27 passengers were registered during the audit period from April 2016 to March 2021 as motor cab instead of maxi cab/bus in the State. Out of these 2,405 vehicles, 267 vehicles were registered as motor cabs instead of maxi cab with seating capacity 8 to 14 in 11 out of 12 sampled RTOs/ARTOs (**Appendix- 5.1**).

During validation of data relating to 118 maxi cabs, it was found that 118 maxi cabs were misclassified as motor cabs either due to wrong feeding of data in Vahan application or absence of checks/application control. Hence, it is clear that due to misclassification of seating capacity of maxi cabs, checking/restriction was not done through the Vahan application as per the provisions of MV Act, 1988. Due to misclassification of maxi cabs there may be impact on permit fees<sup>1</sup> as permit fees for maxi cabs are higher than fee for motor cabs.

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<sup>1</sup> As per Rule 125 of UPMV Rules, 1998

The Department in its reply (July 2022) stated that appropriate action will be taken in the subject in question after examining the cases by the Department. Necessary arrangements will be ensured by coordinating with NIC.

### **5.2.2 Absence of data validation in key fields**

Analysis of the Vahan and Sarathi database of the 12 sampled RTOs/ARTOs for the period from 2016-17 to 2020-21 revealed that certain key fields contained incorrect data/values in several records due to inadequate data validation. The details are as under:

#### **(i) Incorrect mention of Cubic Capacity**

Data analysis of vehicles registered during audit period revealed that 7,122 vehicles were registered with '0' cubic capacity in the State. Out of these, 2,557 vehicles were registered with '0' cubic capacity in 12 sampled RTOs/ARTOs (**Appendix- 5.2**). As per the make and model of these vehicle, the cubic capacity should have been more than zero. Out of 2,557 cases, Audit validated 211 cases in all sampled RTOs/ARTOs and found that in all the cases, cubic capacity was mentioned as zero.

The Department in its reply (July 2022) stated that after the implementation of the Vahan 4.0 system, at the time of vehicle registration, the basic data of the vehicle is registered through the homologation portal, on which the vehicle-related details are filled by the vehicle manufacturer. Therefore, there is no possibility of change in the cubic capacity. However, appropriate action will be taken in the cases after examining the cases by the Department.

Audit analysed the data and found that after the implementation of the Vahan 4.0 system in February 2019, certain vehicles were registered with zero cubic capacity from March 2019 to January 2021 which shows that necessary check was not available in Vahan 4.0 system.

#### **(ii) Incorrect data of seating capacity under maxi cab category of vehicles**

Analysis of data revealed that as on 31 March 2021, 89 vehicles were registered with wrong seating capacity in the State. Out of these, 27 vehicles were registered with wrong seating capacity in 5 sampled RTOs/ARTOs out of 12 sampled RTOs/ARTOs. The number of seats had been entered as ranging from 14 to 32, though these vehicles did not have such seating capacity as authorised seating capacity was 12 seats for these vehicles. The details are given in **Appendix-5.3**.

Out of 27 cases, Audit validated 21 cases in the sampled RTOs/ARTOs and found that seating capacity was incorrectly mentioned in all the cases.

The Department in its reply (July 2022) stated that after the implementation of the Vahan 4.0 system, entry of incorrect seating capacity could not be done.

However, appropriate action will be taken in the case after examining the cases by the Department.

Audit analysed the data and found that after the implementation of the Vahan 4.0 system in February 2019, vehicles were registered with incorrect seating capacity from April 2019 to March 2021 which shows that necessary check was not available in Vahan 4.0 system.

**(iii) Invalid date of registration of vehicles**

Data analysis of vehicles registered during the audit period revealed that registration dates of 81 vehicles were prior to the date of purchase in the State. Out of these, 21 vehicles related to 8 out of 12 sampled RTOs/ARTOs (**Appendix- 5.4**). The date of registration of these vehicles was prior to the date of purchase ranging between 1 to 710 days<sup>2</sup>.

During validation of sampled offices, it was noticed that out of these 21 vehicles, eight vehicles were registered after getting NOC from other States and seven vehicles were registered in the State. The registration data of vehicles was mentioned incorrectly due to absence of validation checks and input control.

The Department in its reply (July 2022) stated that after the implementation of the Vahan 4.0 system, entry of registration could not be done before purchase date. However, appropriate action will be taken in the matter after examining the cases by the Department.

Audit analysed the data and found that after the implementation of the Vahan 4.0 system in February 2019, certain vehicles were registered before purchase date from June 2019 to March 2020 which shows that necessary check was not available in Vahan 4.0 system.

**Recommendation 7:**

**The Department should take necessary steps to have in-built input and validation controls to prevent capturing of incorrect and incomplete data in system.**

**(iv) Next Inspection Date for fitness not mentioned**

As per Rule 39 (2) of UPMV Rules, 1998, the registering authority or the authorised testing station, by whom certificate of fitness was issued, may endorse thereon the date, appointee for the next inspection of the vehicle and the owner shall cause the vehicle to be produced for inspection accordingly.

Data analysis of Vahan application revealed that as on 31 March 2021, Next Inspection Date (NID) for fitness was not mentioned in respect of 1,83,530 vehicles plying in the State. Out of these, 48,823 vehicles were plying in 12

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<sup>2</sup> Delay upto 30 days- 13 vehicles; delay between 31 to 180 days – 3 vehicles; delay between 181 to 365 days - 4 vehicles; and delay more than one year – 1 vehicle.

sampled RTOs/ARTOs (**Appendix- 5.5**). Out of 48,823 vehicles, Audit validated 240 cases in all sampled RTOs/ARTOs and found that in all the cases, NID was not mentioned.

The Department in its reply (July 2022) stated that after the on-line fitness system was implemented in the entire state from 15 February 2019, the facility of selecting the fitness date has been given to the vehicle owners. However, appropriate action will be taken in the matter after examining the cases by the Department

Audit analysed the data and found that after the implementation of the Vahan 4.0 system in February 2019, NID was not generated by the Vahan application from March 2019 to March 2021 according to the rule 39 (2) UPMV Rules 1998. This shows that necessary check was not available in Vahan 4.0 system. Further, penalty could not be levied by Vahan application for delay in renewal of fitness as per Rule 39(4) UPMV Rules 1998.

**Recommendation 8:**

**The Department should make a provision of selection of slot for renewal of fitness certificate as per Rule 39 (2) of UPMV Rules, 1998.**

**(v) Fitness certificates issued for more than one/two year**

As per Rule 62 of CMV Rules, 1989 (as amended November 2018) a certificate of fitness in respect of a transport vehicle is granted and such certificate shall be valid for two years for a new transport vehicle upto to eight years old and certificate of fitness of vehicles older than eight years shall be renewed for one year. Renewal of a fitness certificate shall be made only after the Inspecting Officer or authorised testing station has carried the specified tests.

Analysis of data revealed that in 2,06,544 cases, the validity of fitness certificate was shown valid for more than one/two years (ranging from 3 days to 6,395 days) from the fitness check date in respect of transport vehicles.

Out of these, in 58,548 cases relating to 12 sampled RTOs/ARTOs, the validity of fitness certificates was shown valid for more than one/two years (ranging from 3 days to 5,021 days<sup>3</sup>) from the fitness check date (**Appendix- 5.6**).

The Department, in its reply (July 2022), stated that after the implementation of the Vahan 4.0 system, the fitness validity is granted by the Vahan software according to the period of fitness validity as given in the Central Motor Vehicle Manual. However, appropriate action will be taken after examining the case by the Department.

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<sup>3</sup> Delay upto 30 days - 5,474 vehicles; delay between 31 to 180 days - 3 vehicles; delay between 181 to 365 days, 20 vehicles; and delay more than one year - 53,051 vehicles.

Audit analysed the data and noticed that after the implementation of the Vahan 4.0 system in February 2019, fitness validity was granted by the Vahan software for more than one/two years from March 2019 to March 2021 in case of transport vehicles which shows that necessary check was not available in Vahan 4.0 system.

### **5.2.3 Lack of documentation**

Once a system is implemented, change control should be put in place to ensure the changes to the system are authorised, tested and documented to ensure adequate audit trail. The request for changes should be signed by the higher-level functionaries of the Department and all changes should be tested before they are put to use in the live environment.

#### **Absence of Change Management Documents**

The modification for the errors or deficiencies in Vahan 4.0, Sarathi 4.0 applications and E-Challan App are undertaken in the system by the Project Monitoring Committee comprising Departmental officials and NIC personnel. However, the procedure for change management was neither documented nor produced to the Audit.

The Department in its reply (July 2022) accepted the audit observation and stated that appropriate action will be taken on advice given by Audit in this matter.

#### **Recommendation 9:**

**The Department should document change management to ensure audit trail.**

### **5.2.4 Deficiencies in Report Module**

As per Section 4 and 6 of UPMVT Act, 1997, no motor vehicle shall be used in any public place unless a tax and additional tax at the rate applicable in respect of such motor vehicle, (as may be specified by the State Government by notification issued time to time) has been paid in respect thereof. Further, imposition of penalty in case of not paying tax timely is prescribed under Section 9 of UPMVT Act, 1997 and Rule 24 of UPMVT Rules, 1998.

Vahan 4.0 Application supports generation of the list of tax defaulters; however, the application is not enabled to generate notices to the defaulters. Analysis of tax defaulters list as on 31 March 2021 revealed that in 12 sampled RTOs/ARTOs, 1,52,329 transport vehicles having tax arrears amounting to ₹ 986.10 crore were reflected in the tax defaulters list. In this regard, Audit noticed an inconsistency that in addition to the aforesaid vehicles, 31,813 vehicles were reflected in the tax defaulter list with NA remark in tax arrears column in the application (**Appendix-5.7**). Hence, actual arrears of these vehicles could not be ascertained by the Audit.

The Department in its reply (July 2022) accepted the audit observation and stated that, appropriate action in the matter will be taken after examining the case by the Department.

### **5.2.5 Analytics Portal**

Considering the volume and complexity of data generated through various transport services, a progressive Analytics Portal has been implemented in the Vahan and Sarathi applications by NIC. NIC has adopted open source Business Intelligence (BI) tools such as Java script Libraries, Elastic Search and Text Search. An open source database PostgreSQL is used for all the required data repositories. The portal, provisioned with an aim to enable efficient decision making and forecasting, serves the following key purpose:

- Business Intelligence Portal to fulfil the analytics and reporting needs related to Vahan, Sarathi applications and other transport related data and comprehensive dashboards for Vahan and Sarathi applications to analyse and monitor the important analytics Key Performance Indicators (KPI).
- Advanced, fast and comprehensive search utility to quickly access details of Registration Certificates at Vahan and Driving Licenses at Sarathi applications.
- Leveraging advanced analytics to forecast the occurrence of events in future, based upon the historical data.

Audit noticed that NIC did not provide login password of the Analytics portal so far to the Transport Department. Hence, the Department was deprived off the benefits of Analytics portal.

The Department in its reply (July 2022) stated that the login ID for the analytics portal will be obtained after coordinating the same with NIC.

#### **Recommendation 10:**

**The Department should activate the Analytics portal in coordination with NIC.**

### **5.2.6 Other Deficiencies**

#### **(i) Discrepancies in Sarathi Application**

During Audit of TC office, it was noticed that 2,762 driving licenses issued by office of the ARTO, Budaun were found (October 2016) suspicious and therefore, the matter was being investigated by RTO (Enforcement), Moradabad. Considering the seriousness of the issue, ARTO, Budaun requested (April 2018) the TC office to blacklist these suspicious driving licenses to prevent the license holders from on-line renewal and to avail other on-line services. The TC office issued a letter (April 2018) to NIC for blacklisting of these suspicious licenses. However, Audit noticed that these

driving licenses were still shown as active in M-Parivahan app<sup>4</sup>. Moreover, the Department did not furnish copy of the investigation report to the Audit.

The Department in its reply (July 2022) accepted the audit observation and stated that after examining the cases by the Department, appropriate arrangements will be made in coordination with the NIC accordingly.

**(ii) Lack of reconciliation in on-line Payment**

The Department executed (November 2013)<sup>5</sup> a Memorandum of Undertaking (MoU) with State Bank of India (SBI) for providing facility of e-payment of fees/taxes and collection thereof. Clause 5 (iii) of the MoU provided for transfer of collections to the Government account. Further, it provided that SBI had to transfer the same in Transaction day+1 (T+1)<sup>6</sup> working days. Further, as per Clause 5 (iv) in case of delay in payment as specified in sub-clause (iii), the SBI shall pay interest for “Delayed Period” at the prevailing Bank Rate+2%.

In this regard, as pointed out earlier, Audit noticed that there was no reconciliation software to reconcile the taxes/fees collected on-line and deposited in Government Account by SBI.

During test checking of records of the TC office, Audit noticed that TC office intimated (August 2015) to SBI that in district Deoria, under Dealer point registration scheme the amount of taxes/fees was deposited (July 2015) by the dealer but it was returned to the dealer’s account after two or three days. It confirmed the fact that on-line collection of fees/taxes was not fully deposited in the Government Account as per provision of the MoU.

In this connection, the Department reviewed (August 2015) the matter for the period from April 2015 to June 2015 and found that according to the MIS report of SBI Roll, amount of fees/taxes was ₹ 160.52 crore and as per MIS report of NIC portal, it was ₹ 161.60 crore. Thus, difference of an amount of ₹ 1.08 crore was found. Further, Transport Commissioner directed (August 2015) NIC and SBI to design a Revenue Reconciliation Software within 15 days to curb such revenue gaps.

The Department further reviewed (May 2016) the matter for the period from April 2015 to March 2016 and found that according to the SBI scroll, an amount of ₹ 1,201.95 crore was deposited, whereas, as per report generated from NIC portal, amount of ₹ 1,232.92 crore was shown as deposited. Thus, a difference of ₹ 30.97 crore was found between the SBI scroll report and the NIC portal. This difference was also due to absence of any reconciliation software.

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<sup>4</sup> The mobile based application for citizens and transport operators for accessing various transport related services.

<sup>5</sup> Renewed on 16 September 2020.

<sup>6</sup> T+1 working day is as defined by RBI, where “T” is the day on which the money is made available by tax payer to the Bank.

Further, Audit asked for the dump data relating to the period from April 2016 to March 2021 for analysis of reconciliation but the desired data could not be produced either by the Department or by the SBI.

The Department in its reply (July 2022) accepted the Audit observation and stated Reconciliation software has been developed by NIC and is in testing phase. Its implementation will be ensured soon in coordination with NIC and State Bank of India.

The fact remains that reconciliation software could not be developed even after a lapse of more than five years since the instructions of the Transport Commissioner (August 2015). In absence of this software, it could not be ascertained by Audit whether the amount of fees/taxes collected by SBI has been fully and timely deposited in Government Account.

**Recommendation 11:**

**The Department should speedily implement a reconciliation software reconciling on-line collection of revenue by SBI and its timely deposit in Government Account.**

**(iii) Vehicles were plying without ‘Pollution Under Control’ certificate**

Rule 115 (7) of the CMV Rules, 1989 provides that after the expiry of a period of one year from the date on which the motor vehicle was first registered, every such vehicle shall carry a valid “Pollution Under Control” (PUC) certificate issued by an agency authorised for this purpose by the State Government which will be valid for six months. Further, MoRTH issued (June 2018) a notification for linkage of PUC certificate with Vahan database.

Audit noticed that against the notification issued by the MoRTH (June 2018) the process for linkage of PUC certificate with Vahan database was started in the State from April 2019.

Analysis of data of vehicles revealed that 3,77,87,504 vehicles were registered in the State as on 31.03.2021. Out of these vehicles, 54,21,948 vehicles plied on road without PUC certificates.

Further, in 12 sampled units, analysis of data revealed that a total of 95,26,035 vehicles were registered as on 31.03.2021. Out of these, 14,81,367 vehicles in the sampled units, plied on road without PUC certificates (**Appendix-5.8**).

During validation of 20 vehicles at each sampled RTOs/ARTOs, it was found that all 240 vehicles had not got PUC certificate from the authorised testing agency.

The Department in its reply (July 2022) accepted the audit observation and stated that appropriate compliance will be done in relation to obtaining PUC certificate.

**Recommendation 12:**

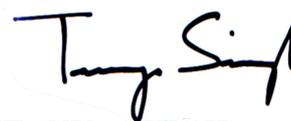
**The Department should ensure timely renewal of PUC certificates and get suitable modification done in Vahan 4.0 application in co-ordination with NIC to send SMS alerts to vehicle owners.**

**Conclusion:**

There were certain deficiencies in validation controls affecting data accuracy, integrity and migration of the complete data. There was absence of documentation of change management. Deficient report module could not generate actual position of arrears therefore Department was not able to take action for recovery of its revenue. Online collection of revenue could not be reconciled with the amount deposited in Government accounts due to absence of reconciliation software.

Lucknow

The **9 December 2022** Accountant General (Audit-II),  
Uttar Pradesh



(TANYA SINGH)

Countersigned

New Delhi

The **14 DEC 2022**



(GIRISH CHANDRA MURMU)

Comptroller and Auditor General of India



# **APPENDICES**



**Appendix - 3.1**  
**(Referred to in Para No- 3.1.1 (iv))**  
**Statement showing collection of Taxes in cash by sampled units**

Year	Name of RTO/ARTO	Total cash collected during 24 hours		Cash collected Beyond office hour (07:00 PM to 09:59AM)		(Amount in ₹)
		No. of Receipts	Amount (in crore)	No. of Receipts	Time of cash receipt beyond office hour	
2016-17 to 2020-21	RTO Bareilly	1,61,043	106.26	241	7:00:02 PM	0.16
	RTO Ghaziabad	1,59,962	124.26	170	7:00:00 PM	0.11
	RTO Gonda	22,276	21.87	9	7:58:51 PM	0.00
	RTO Kanpur Nagar	2,84,190	209.74	10,356	7:00:00 PM	8.70
	RTO Meerut	88,341	67.21	206	7:01:03 PM	0.20
	RTO Prayagraj	2,08,961	159.28	1,063	7:00:07 PM	1.47
	RTO Varanasi	2,37,268	198.49	80	7:01:44 PM	0.06
	ARTO Hamirpur	18,254	14.85	18	7:18:12 PM	0.01
	ARTO Kushi Nagar	28,870	29.53	0	0	0
	ARTO Lakhimpur	70,485	52.93	255	7:00:17 PM	0.21
ARTO Sant Ravidas Nagar	25,031	24.09	64	7:03:32 PM	0.10	
ARTO Sitapur	59,738	43.47	46	9:14:34 AM	0.02	
<b>Total</b>		<b>13,64,419</b>	<b>1,051.99</b>	<b>12,508</b>		<b>11.04</b>

Source: Information available on the basis of Audit finding

**Appendix- 4.1**  
**(Referred to in para no. 4.2.3)**  
**Statement showing failure to map penalty on delayed payment of Additional Tax by UPSRTC**

Sl. No.	Name of unit	No. of Cases	No. of Cases checked by Audit	No. of Cases in which observation found through data analysis	Amount deposited	Period (Penalty on Additional Tax leviable)	Delay in deposit in Months	(Amount in ₹)
1	RTO Bareilly	6,498	6,498	6,343	11,30,54,075	02/2018 to 03/2021	1 to 13	1,00,01,378
2	RTO Ghaziabad	1,301	1,301	1,295	5,20,73,419	09/2018 to 03/2021	1 to 29	1,04,89,248
3	RTO Gonda	1,168	1,168	1,165	2,25,06,150	01/2019 to 03/2021	1 to 13	20,57,841
4	RTO Kanpur Nagar	943	943	548	4,60,34,100	01/2020 to 03/2021	1 to 14	1,08,42,207
5	RTO Meerut	1,496	1,496	1,484	4,41,79,021	09/2019 to 05/2021	1 to 19	68,02,950
6	RTO Prayagraj	3	3	3	43,503	03/2020 to 01/2020	4 to 10	7,734
7	RTO Varanasi	891	891	891	2,30,27,000	02/2019 to 03/2021	1 to 13	34,72,269
8	ARTO Hamirpur	1,882	1,882	1,865	3,34,41,750	01/2018 to 02/2020	1 to 2	16,73,504
9	ARTO Kushinagar	705	705	661	1,17,04,500	08/2018 to 02/2020	1 to 4	5,93,925
10	ARTO Lakhimpur Kheri	2,157	2,157	2,137	5,05,54,375	11/2017 to 03/2021	1 to 26	60,80,856
11	ARTO Sant Ravidas Nagar	285	285	285	53,13,750	01/2018 to 03/2021	1 to 13	3,28,713
12	ARTO Sitapur	3,112	3,112	2,853	7,19,54,868	07/2017 to 04/2021	1 to 25	76,47,018
<b>Total</b>		<b>20,441</b>	<b>20,441</b>	<b>19,530</b>	<b>47,38,86,511</b>	<b>07/2017 to 05/2021</b>	<b>1 to 29</b>	<b>5,99,97,643</b>

Source: Information available on the basis of Audit finding

**Appendix- 4.2**  
**(Referred to in para no. 4.2.4)**  
**Statement showing unauthorised exemption of tax on electric vehicles**

Sl. No.	Name of the Unit		No. of vehicles Registered after 23.06.20	No. of vehicles in which observation found through Data Analysis	No. of vehicles validated by Audit	No. of vehicles in which objection found	Period in which vehicles registered	Actual No. of vehicles in which objection found	(Amount in ₹)	
									Amount of Tax leviable	
1	RTO	Bareilly	2	2			06/2020 to 03/2021	2	1,54,399	
2	RTO	Ghaziabad	53	53			06/2020 to 03/2021	53	27,86,107	
3	RTO	Gonda	5	5	5	5	06/2020 to 03/2021	5	40,073	
4	RTO	Kanpur Nagar	46	46			06/2020 to 03/2021	46	11,03,229	
5	RTO	Meerut	53	53	20	20	06/2020 to 03/2021	53	6,14,450	
6	RTO	Prayagraj	34	34			06/2020 to 03/2021	34	3,28,469	
7	RTO	Varanasi	35	35	20	20	06/2020 to 03/2021	35	3,13,920	
8	ARTO	Kushinagar	9	9	8	8	06/2020 to 03/2021	9	76,522	
9	ARTO	Lakhimpur Kheri	1	1	1	1	06/2020 to 03/2021	1	7,144	
<b>Total</b>			<b>238</b>	<b>238</b>	<b>54</b>	<b>54</b>	<b>06/2020 to 03/2021</b>	<b>238</b>	<b>54,24,313</b>	

Source: Information available on the basis of Audit findings.

**Appendix- 4.3**  
**(Referred to in para no. 4.2.5.1)**  
**Statement showing loss due to invalid omission of penalty provision on delay in renewal of fitness**

Sl. No.	Name of the Unit	No. of vehicles Registered	No. of vehicles in which observation found through Data Analysis	No. of vehicles validated by Audit	No. of vehicles in which objection found	Period in which fitness expired	No. of heavy, medium and others vehicles	Amount involved Equivalent to fitness fee in Heavy and Medium vehicles (₹ 600) Per vehicle	No. of commercial Light three wheelers and two wheelers	Amount involved Equivalent to fitness fee in commercial Light three wheelers and two wheelers (₹ 400, ₹ 200) Per vehicle	Total Vehicles	Total Amount involved	Delay range*
1	RTO Bareilly	20,079	5,330	20	20	05/2019 to 01/2020	1,663	9,97,400	3,667	14,70,800	5,330	24,68,200	1 to 2310
2	RTO Ghaziabad	34,285	7,013	20	20	05/2019 to 01/2020	1,410	8,45,000	5,603	22,41,000	7,013	30,86,000	1 to 2614
3	RTO Gonda	6,243	1,071	20	20	05/2019 to 01/2020	240	1,44,000	831	3,35,200	1,071	4,79,200	1 to 3300
4	RTO Kanpur Nagar	45,830	10,778	20	20	05/2019 to 01/2020	3,728	22,15,800	7,050	28,25,000	10,778	50,40,800	1 to 2634
5	RTO Meerut	23,292	3,580	20	20	05/2019 to 01/2020	1,056	6,33,600	2,524	10,10,200	3,580	16,43,800	1 to 1866
6	RTO Prayagraj	40,192	9,151	20	20	05/2019 to 01/2020	2,925	17,55,000	6,226	24,91,400	9,151	42,46,400	1 to 2909
7	RTO Varanasi	46,734	10,507	20	20	05/2019 to 01/2020	2,276	13,64,800	8,231	32,97,400	10,507	46,62,200	1 to 3327
8	ARTO Hamirpur	3,664	626	20	20	05/2019 to 01/2020	207	1,24,000	419	1,68,000	626	2,92,000	1 to 2750
9	ARTO Kushi Nagar	8,108	1,784	20	20	05/2019 to 01/2020	375	2,25,000	1,409	5,70,200	1,784	7,95,200	1 to 2714
10	ARTO Lakhimpur Kheri	7,487	1,580	20	20	05/2019 to 01/2020	638	3,82,600	942	3,76,800	1,580	7,59,400	1 to 2726
11	ARTO Sant Ravidas Nagar	4,553	1,557	20	20	05/2019 to 01/2020	281	1,68,400	1,276	5,17,200	1,557	6,85,600	1 to 2749
12	ARTO Sitapur	9,429	1,793	20	20	05/2019 to 01/2020	576	3,45,600	1,217	4,91,000	1,793	8,36,600	1 to 2608
<b>Total</b>		<b>2,49,896</b>	<b>54,770</b>	<b>240</b>	<b>240</b>	<b>05/2019 to 01/2020</b>	<b>15,375</b>	<b>92,01,200</b>	<b>39,395</b>	<b>1,57,94,200</b>	<b>54,770</b>	<b>2,49,95,400</b>	<b>1 to 3327</b>

Source: Information available on the basis of Audit findings

Note\*: Delay upto 30 days - 17,332 vehicles, amount ₹ 79.92 lakh; delay between 31 to 180 days - 7,318 vehicles, amount ₹ 32.47 lakh; delay between 181 to 365 days - 8,689 vehicles, amount ₹ 41.14 lakh; and delay more than one year - 21,431 vehicles, amount ₹ 96.43 lakh.

**Appendix- 4.4**  
**(Referred to in para no. 4.2.5.2)**  
**Statement showing fitness certificate of vehicles not renewed**

Sl. No.	Name of the Unit	No. of vehicles Registered	No. of vehicles in which observation found through Data Analysis	No. of vehicles validated by Audit	No. of vehicles in which objection* found	Period in which fitness expired	No. of heavy and Medium vehicles (₹ 600+ ₹ 200) Per vehicle	Amount involved in Heavy and Medium vehicles	No. of Light commercial, three wheelers and two wheelers (₹ 400+ ₹ 200) and (₹ 200+ ₹ 200) Per vehicle	Amount involved in Light vehicles commercial, three wheelers and two wheelers	Total Vehicles	Amount involved in all vehicles	Penalty	Total Amount involved
1	RTO Bareilly	20,079	671	20	11	12/2019 to 01/2020	66	92,400	497	4,97,000	563	5,89,400	28,15,000	34,04,400
2	RTO Ghaziabad	34,285	588	20	19	12/2019 to 01/2020	60	84,000	429	4,27,000	489	5,11,000	24,45,000	29,56,000
3	RTO Gonda	6,243	1,798	20	18	03/2017 to 01/2020	222	3,10,800	1,272	12,72,000	1,494	15,82,800	74,70,000	90,52,800
4	RTO Kanpur Nagar	45,830	1,153	20	5	12/2019 to 01/2020	186	2,60,400	761	7,59,800	947	10,20,200	47,35,000	57,55,200
5	RTO Meerut	23,292	227	20	19	01/2020 to 01/2020	24	33,600	164	1,64,000	188	1,97,600	9,40,000	11,37,600
6	RTO Varanasi	46,734	4,573	20	20	08/2019 to 01/2020	583	8,16,200	3,223	32,21,800	3,806	40,38,000	1,90,30,000	2,30,68,000
7	ARTO Hamirpur	3,664	1,131	20	16	03/2017 to 01/2020	167	2,33,800	759	7,59,000	926	9,92,800	46,30,000	56,22,800
8	ARTO Kushi Nagar	8,108	2,543	20	19	03/2017 to 01/2020	218	3,05,200	1,887	18,87,000	2,105	21,92,200	1,05,25,000	1,27,17,200
9	ARTO Lakhimpur Kheri	7,487	1,724	20	18	03/2017 to 01/2020	289	4,04,600	1,146	11,46,000	1,435	15,50,600	71,75,000	87,25,600
10	ARTO Sant Ravidas Nagar	4,553	1,621	20	18	03/2017 to 01/2020	254	3,55,600	1,104	11,04,000	1,358	14,59,600	67,90,000	82,49,600
11	ARTO Sitapur	9,429	1,910	20	20	03/2017 to 01/2020	250	3,50,000	1,329	13,28,600	1,579	16,78,600	78,95,000	95,73,600
<b>Total</b>		<b>2,09,704</b>	<b>17,939</b>	<b>220</b>	<b>183</b>	<b>03/2017 to 01/2020</b>	<b>2,319</b>	<b>32,46,600</b>	<b>12,571</b>	<b>1,25,66,200</b>	<b>14,890</b>	<b>1,58,12,800</b>	<b>7,44,50,000</b>	<b>9,02,62,800</b>

Source: Information available on the basis of Audit findings

- Audit validated 20 cases in each RTO/ARTO and found 183 cases out of 220 cases thus around 83 per cent cases have been taken as total objected vehicles. 17,939\*83%=14,890 cases have been taken as total vehicles and bifurcation for RTOs/ARTOS, number of vehicles were selected after randomisation by IDEA software.

**Appendix- 4.5**  
**(Referred to in para no. 4.2.6.1)**  
**Statement showing impact on revenue due to authorisation of National Permit not renewed**

Sl. No.	Name of the Unit	Total no. of vehicles covered with National Permit	No. of Goods vehicles in which observation found through Data Analysis	No. of Goods vehicles validated by Audit	No. of Goods vehicles in which objection found correct	No. of Goods vehicles in which objection* found	Period of authorisation expired	Composite fee per vehicle	Renewal application fee per vehicle	Total fee per vehicle	Total revenue involved
1	RTO Bareilly	2,424	116	20	2	34	12/2019 to 01/2020	16,500	1,000	17,500	5,95,000
2	RTO Ghaziabad	5,961	1,377	20	8	403	02/2019 to 01/2020	16,500	1,000	17,500	70,52,500
3	RTO Gonda	2,015	71	20	5	14	04/2018 to 01/2020	16,500	1,000	17,500	2,45,000
4	RTO Kanpur Nagar	6,302	281	20	3	78	12/2019 to 01/2020	16,500	1,000	17,500	13,65,000
5	RTO Meerut	4,019	162	20	6	47	12/2019 to 01/2020	16,500	1,000	17,500	8,22,500
6	RTO Prayagraj	6,431	834	20	10	233	02/2019 to 01/2020	16,500	1,000	17,500	40,77,500
7	RTO Varanasi	2,729	231	20	6	69	01/2020 to 01/2020	16,500	1,000	17,500	12,07,500
<b>Total</b>		<b>29,881</b>	<b>3,072</b>	<b>140</b>	<b>40</b>	<b>878</b>	<b>04/2018 to 01/2020</b>				<b>1,53,65,000</b>

Source: Information available on the basis of Audit findings

\*Audit validated 20 cases in each RTO and found 40 cases correct out of 140 cases thus 28.57 per cent cases have been taken as objected vehicles. 3,072\*28.57%= 878 cases have been taken and bifurcation for RTOs/ARTOS, number of vehicles were selected after randomisation by IDEA software.

**Appendix- 4.6**  
**(Referred to in para no. 4.2.6.2)**  
**Statement showing short levy of court fee on vehicles covered under All India Tourist Permit (AITP) and National Permit (NP)**

Sl. No.	Name of the Unit	No. of vehicles covered with NP and AITP	No. of vehicles in which observation found through Data Analysis	No. of vehicles validated by Audit	No. of vehicles in which objection found	Period in which court fee is to be levied	Amount of Court fee leviable (₹200) Per vehicle	Amount of Court fee levied (₹100) Per vehicle	(Amount in ₹)	
									Total Amount short levied	
1	RTO Bareilly	20,224	20,224	20	20	04/2016 to 03/2021	40,44,800	20,22,400	20,22,400	20,22,400
2	RTO Gonda	2,253	2,253	20	20	04/2016 to 03/2021	4,50,600	2,25,300	2,25,300	2,25,300
3	RTO Kanpur Nagar	51,343	51,343	20	20	04/2016 to 03/2021	1,02,68,600	51,34,300	51,34,300	51,34,300
4	RTO Meerut	31,049	31,049	20	20	04/2016 to 03/2021	62,09,800	31,04,900	31,04,900	31,04,900
5	RTO Prayagraj	31,033	31,033	20	20	04/2016 to 03/2021	62,06,600	31,03,300	31,03,300	31,03,300
6	RTO Varanasi	22,239	22,239	20	20	04/2016 to 03/2021	44,47,800	22,23,900	22,23,900	22,23,900
7	TC Office (AITP)	2,864	2,864	20	20	04/2016 to 03/2021	5,72,800	2,86,400	2,86,400	2,86,400
<b>Total</b>		<b>1,61,005</b>	<b>1,61,005</b>	<b>140</b>	<b>140</b>	<b>04/2016 to 03/2021</b>	<b>3,22,01,000</b>	<b>1,61,00,500</b>	<b>1,61,00,500</b>	<b>1,61,00,500</b>

Source: Information available on the basis of Audit findings

**Appendix- 4.7A**  
**(Referred to in para no. 4.2.7)**  
**Statement showing permit renewed with pending challan**

Sl. No.	Name of the Unit	No. of vehicles in which observation found through Data Analysis	No. of vehicles validated by Audit	No. of vehicles in which objection found	Period in which challan done	Period in which Permit issued	Range of days* between which permit was issued after challan	Amount not realised (Challan Amount)
1	RTO Bareilly	6			12/2020 to 03/2021	02/2021 to 03/2021	14 to 79	2,06,672
2	RTO Gonda	7			03/2020 to 02/2021	11/2020 to 03/2021	23 to 342	49,250
3	RTO Kanpur Nagar	122			07/2020 to 02/2021	10/2020 to 03/2021	7 to 246	60,28,500
4	RTO Meerut	5			02/2021 to 03/2021	02/2021 to 03/2021	2 to 23	55,500
5	RTO Prayagraj	34			02/2020 to 03/2021	11/2020 to 03/2021	2 to 361	11,55,150
6	RTO Varanasi	71			06/2017 to 03/2021	05/2018 to 03/2021	2 to 626	36,31,050
7	ARTO Hamirpur	88	20	20	02/2018 to 03/2021	04/2018 to 03/2021	3 to 990	34,09,175
8	ARTO Kushi Nagar	41			09/2018 to 03/2021	03/2019 to 03/2021	1 to 620	10,41,900
9	ARTO Lakhimpur Khiri	1			Jan-21	Feb-21	50	1,000
10	ARTO Sant Ravidas Nagar	8			10/2020 to 02/2021	12/2020 to 03/2021	3 to 149	5,52,500
11	ARTO Sitapur	7	7	7	10/2020 to 12/2020	11/2020 to 03/2021	9 to 171	1,76,000
<b>Total</b>		<b>390</b>	<b>27</b>	<b>27</b>	<b>06/2017 to 03/2021</b>	<b>04/2018 to 03/2021</b>	<b>1 to 990</b>	<b>1,63,06,697</b>

Source: Information available on the basis of Audit findings

Note\*: Delay upto 30 days - 41 vehicles, amount ₹ 34.73 lakh; delay between 31 to 180 days - 56 vehicles, amount ₹ 89.17 lakh; delay between 181 to 365 days - 210 vehicles, amount ₹ 23.18 lakh; and delay more than one year - 83 vehicles, amount ₹ 15.99 lakh.

**Appendix- 4.7 B**  
**(Referred to in para no. 4.2.7)**  
**Statement showing Fitness renewed with pending challan**

Sl. No.	Name of the Unit	No. of vehicles in which observation found through Data Analysis	No. of vehicles validated by Audit	No. of vehicles in which objection found	Period in which challan done	Period in which Fitness renewed	Range of days between which fitness was issued after challan	Amount not realised (Challan Amount) in ₹
1	RTO Bareilly	50			10/2020 to 03/2021	12/2020 to 03/2021	3 to 144	10,59,138
2	RTO Ghaziabad	6			02/2021 to 03/2021	02/2021 to 03/2021	2 to 50	1,00,250
3	RTO Gonda	32			10/2019 to 02/2021	11/2020 to 03/2021	4 to 532	4,94,000
4	RTO Kanpur Nagar	952			07/2020 to 03/2021	07/2020 to 03/2021	1 to 264	4,37,09,600
5	RTO Meerut	35			06/2017 to 03/2021	10/2017 to 03/2021	1 to 609	8,07,350
6	RTO Prayagraj	376			01/2020 to 03/2021	01/2020 to 03/2021	1 to 441	1,21,95,950
7	RTO Varanasi	457			06/2017 to 03/2021	09/2017 to 03/2021	1 to 1284	1,80,23,700
8	ARTO Hamirpur	732	20	20	07/2017 to 03/2021	03/2018 to 03/2021	1 to 1267	2,45,82,761
9	ARTO Kushi Nagar	346			09/2018 to 03/2021	10/2018 to 03/2021	1 to 909	1,21,26,125
10	ARTO Lakhimpur Khiri	11			Jan-21	01/2021 to 03/2021	11 to 81	74,000
11	ARTO Sant Ravidas Nagar	58			09/2020 to 03/2021	10/2020 to 03/2021	2 to 163	22,79,300
12	ARTO Sitapur	66	20	20	10/2020 to 03/2021	10/2020 to 03/2021	1 to 172	8,19,700
	<b>Total</b>	<b>3,121</b>	<b>40</b>	<b>40</b>	<b>06/2017 to 03/2021</b>	<b>09/2017 to 03/2021</b>	<b>1 to 1284</b>	<b>11,62,71,874</b>

Source: Information available on the basis of Audit findings

Note\*: Delay upto 30 days – 422 vehicles, amount ₹ 1.51 crore; delay between 31 to 180 days - 1,671 vehicles, amount ₹ 6.52 crore; delay between 181 to 365 days – 549 vehicles, amount ₹ 2.18 crore; and delay more than one year- 479 vehicles, amount ₹ 1.43 crore.

**Appendix- 4.7A + Appendix- 4.7 B**

<b>Total</b>	<b>390</b>	<b>27</b>	<b>27</b>	<b>06/2017 to 03/2021</b>	<b>04/2018 to 03/2021</b>	<b>1 to 990</b>	<b>1,63,06,697</b>
<b>Total</b>	<b>3,121</b>	<b>40</b>	<b>40</b>	<b>06/2017 to 03/2021</b>	<b>09/2017 to 03/2021</b>	<b>1 to 1284</b>	<b>11,58,04,374</b>
<b>4.7 TOTAL</b>	<b>3,511</b>	<b>67</b>	<b>67</b>	<b>06/2017 to 03/2021</b>	<b>09/2017 to 03/2021</b>	<b>1 to 1284</b>	<b>13,21,11,071</b>

Note\*: Delay upto 30 days - 463 vehicles, amount ₹ 1.85 crore; delay between 31 to 180 days - 1,727 vehicles, amount ₹ 7.41 crore; delay between 181 to 365 days - 759 vehicles, amount ₹ 2.41 crore; and delay more than one year - 562 vehicles, amount ₹ 1.59 crore.

**Appendix- 4.8**  
**(Referred to in para no. 4.2.8)**  
**Statement showing challans sent to Hon'ble court with delay**

Sl. No.	Name of the Unit	No. of vehicles in which observation found through Data Analysis	No. of vehicles validated by Audit	No. of vehicles in which objection found	Period in which Challan done	Period in which Challans were forwarded to Court	Delay period in days*
1	RTO Bareilly	816			07/2017 to 11/2020	01/2018 to 03/2021	8 to 691
2	RTO Ghaziabad	246			06/2017 to 12/2020	12/2017 to 02/2021	8 to 546
3	RTO Gonda	188			07/2018 to 01/2021	08/2018 to 03/2021	8 to 498
4	RTO Kanpur Nagar	447			01/2020 to 01/2021	01/2020 to 03/2021	17 to 251
5	RTO Meerut	2,343			06/2017 to 01/2021	07/2017 to 03/2021	8 to 822
6	RTO Prayagraj	565			01/2020 to 01/2021	01/2020 to 03/2021	8 to 437
7	RTO Varanasi	648			06/2017 to 12/2020	02/2018 to 03/2021	8 to 1,184
8	ARTO Hamirpur	4,161	20	20	06/2017 to 02/2021	10/2017 to 03/2021	8 to 1,054
9	ARTO Kushi Nagar	536			04/2018 to 03/2021	07/2018 to 03/2021	8 to 1,026
10	ARTO Lakhimpur Kheri	3,486	20	20	06/2017 to 01/2021	08/2017 to 03/2021	8 to 842
11	ARTO Sant Ravidas Nagar	388			01/2020 to 01/2021	02/2020 to 03/2021	11 to 212
12	ARTO Sitapur	4,563	20	20	06/2017 to 02/2021	08/2017 to 03/2021	8 to 891
<b>Total</b>		<b>18,387</b>	<b>60</b>	<b>60</b>	<b>06/2017 to 03/2021</b>	<b>07/2017 to 03/2021</b>	<b>8 to 1,184</b>

Source: Information available on the basis of Audit findings

Note\*: Delay upto 30 days – 913 vehicles; delay between 31 to 180 days - 10,727 vehicles; delay between 181 to 365 days- 3,676 vehicles; and delay more than one year - 3,071 vehicles.

**Appendix- 4.9**  
**(Referred to in para no. 4.2.9)**  
**Statement showing short realisation of compounding fee**

Sl. No.	Name of the Unit	No. of vehicles whose challan was done	No. of vehicles in which observation found through Data Analysis	No. of vehicles validated by Audit	No. of vehicles in which objection found	Period in which challan done	Penalty Due	Amount Deposited	Amount short realised
1	RTO Bareilly	1	1			January-21	17,000	14,000	3,000
2	RTO Ghaziabad	36	36			08/2019 to 03/2021	8,58,400	7,20,850	1,37,550
3	RTO Gonda	2	2	2	2	07/2019 to 08/2020	23,500	19,500	4,000
4	RTO Meerut	4	4	4	4	11/2020 to 03/2021	95,100	69,300	25,800
5	ARTO Hamirpur	1	1	1	1	December-19	42,750	40,750	2,000
6	ARTO Kushi Nagar	8	8			12/2019 to 08/2020	1,20,400	93,250	27,150
7	ARTO Lakhimpur Kheri	1	1	1	1	July-20	3,500	1,000	2,500
8	ARTO Sant Ravidas Nagar	1	1			March-21	80,000	8,000	72,000
9	ARTO Sitapur	1	1	1	1	August-19	5,500	3,100	2,400
	<b>Total</b>	<b>55</b>	<b>55</b>	<b>9</b>	<b>9</b>	<b>07/2019 to 03/2021</b>	<b>12,46,150</b>	<b>9,69,750</b>	<b>2,76,400</b>

Source: Information available on the basis of Audit findings

**Appendix- 4.10**  
**(Referred to in para no. 4.2.10)**  
**Statement showing permit fee, application fee and penalty not levied on transport vehicles plying without permit**

Sl. No.	Name of the Unit	Type of Vehicles	No. of vehicles in which observation found through Data Analysis	Total No. of vehicles in which observation found through Data Analysis	No. of vehicles validated by Audit	No. of vehicles in which objection found	Period in which Permit is invalid	Application Fees	Permit Fees	Total Fees	Penalty at the rate of ₹ 10,000 per case	(Amount in ₹)	
												Total Amount	Total Amount
1	RTO Gonda	2 Wheeler Motorcycle	1	891	20	20	04/2016 to 01/2020	6,73,100	30,51,250	37,24,350	89,10,000	1,26,34,350	
		3WT	388										
		Heavy Goods Vehicle	129										
		Heavy Passenger Vehicle	36										
		Light Goods Vehicle	40										
		Light Motor Vehicle	6										
		Light Passenger Vehicle	265										
		Medium Goods Vehicle	16										
		Medium Passenger vehicle	10										
		Light Passenger Vehicle	427										
2	Transport Commissioner Office	Light Motor Vehicle	2	449			10/2019 to 01/2020	2,81,400	10,08,000	12,89,400	44,90,000	57,79,400	
		Medium Passenger vehicle	11										
		Heavy Passenger Vehicle	9										
<b>Total</b>			<b>1,340</b>	<b>1,340</b>	<b>20</b>	<b>20</b>	<b>04/2016 to 01/2020</b>	<b>9,54,500</b>	<b>40,59,250</b>	<b>50,13,750</b>	<b>1,34,00,000</b>	<b>1,84,13,750</b>	

Source: Information available on the basis of Audit findings

**Appendix- 4.11**  
**(Referred to in para no. 4.2.11)**  
**Statement showing delay in release of seized/detained vehicles**

Sl. No.	Name of the Unit	No. of vehicles in which observation found through Data Analysis	No. of vehicles validated by Audit	No. of vehicles in which objection found	Period in which Payment done	Period in which Vehicle released	Delay in days* after payment
1	RTO Bareilly	104			06/2017 to 02/2019	07/2017 to 01/2020	6 to 400
2	RTO Ghaziabad	8			06/2017 to 07/2017	Jul-17	7 to 45
3	RTO Gonda	7			07/2018 to 08/2018	01/2020 to 02/2020	512 to 546
4	RTO Kanpur Nagar	1			Jan-20	Jan-20	24
5	RTO Meerut	15			07/2017 to 06/2018	02/2018 to 10/2020	147 to 1,124
6	RTO Varanasi	3			08/2018 to 07/2019	Jan-20	207 to 524
7	ARTO Hamirpur	67	20	20	06/2017 to 02/2020	03/2018 to 01/2021	13 to 1,248
8	ARTO Kushi Nagar	45			05/2018 to 01/2020	11/2018 to 09/2020	7 to 637
9	ARTO Lakhimpur Kheri	14	12	12	07/2017 to 06/2020	09/2017 to 06/2020	7 to 245
10	ARTO Sant Ravidas Nagar	3			Jan-20	Feb-20	16 to 25
11	ARTO Sitapur	1	1	1	Feb-19	Jan-20	346
	<b>Total</b>	<b>268</b>	<b>33</b>	<b>33</b>	<b>06/2017 to 06/2020</b>	<b>07/2017 to 10/2020</b>	<b>6 to 1,248</b>

Source: Information available on the basis of Audit findings

Note\*: Delay upto 30 days – 41 vehicles; delay between 31 to 180 days – 112 vehicles; delay between 181 to 365 days – 41 vehicles; and delay more than one year – 74 vehicles.

**Appendix- 5.1**  
**(Referred to in para no. 5.2.1)**  
**Statement showing misclassification of maxi cabs as motor cabs**

Sl. No.	Name of the units	Total number of objected vehicles which were misclassified	Number of vehicles validated by Audit	No. of vehicles out of validated data in which objection was found correct	Range of actual seating capacity as shown in Vahan application
1	RTO Bareilly	5	4	4	8
2	RTO Ghaziabad	64	20	20	8 to 9
3	RTO Kanpur Nagar	7	7	7	8
4	RTO Meerut	43	20	20	8 to 13
5	RTO Prayagraj	4	3	3	8
6	RTO Varanasi	9	7	7	8
7	ARTO Hamirpur	13	9	9	8 to 10
8	ARTO Kushinagar	7	6	6	8 to 9
9	ARTO Lakhimpur Kheri	9	9	9	8
10	ARTO Sant Ravidas Nagar	13	13	13	8
11	ARTO Sitapur	93	20	20	8 to 14
<b>TOTAL</b>		<b>267</b>	<b>118</b>	<b>118</b>	<b>8 to 14</b>

Source: Information available on the basis of Audit findings

**Appendix- 5.2**  
**(Referred to in para no. 5.2.2 (ii))**  
**Statement showing incorrect mention of Cubic Capacity**

Sl. No.	Name of the Unit		No. of vehicles registered showing cubic capacity as 'zero'	No. of vehicles validated by Audit	No. of vehicles out of validated data in which objection was found correct
1	RTO	Bareilly	103	20	20
2	RTO	Ghaziabad	959	20	20
3	RTO	Gonda	10	10	10
4	RTO	Kanpur Nagar	709	20	20
5	RTO	Meerut	260	20	20
6	RTO	Prayagraj	90	20	20
7	RTO	Varanasi	59	20	20
8	ARTO	Hamirpur	26	20	20
9	ARTO	Kushi Nagar	134	20	20
10	ARTO	Lakhimpur Kheri	57	20	20
11	ARTO	Sant Ravidas Nagar	1	1	1
12	ARTO	Sitapur	149	20	20
<b>Total</b>			<b>2,557</b>	<b>211</b>	<b>211</b>

Source: Information available on the basis of Audit findings

**Appendix- 5.3**  
**(Referred to in para no. 5.2.2 (ii))**  
**Statement showing incorrect seating capacity under maxi cab category of vehicles**

Sl. No.	Name of the Unit	No. of vehicles in which observation found through data analysis	No. of vehicles validated by Audit	No. of vehicles out of validated data in which objection was found correct	Type of vehicles in which objection was found	Authorised maximum seating capacity allowed	Range of actual seating capacity as shown in Vahan application
1	RTO Ghaziabad	22	18	18	Maxi cabs	12	14 to 15
2	RTO Meerut	2	1	1	Maxi cabs	12	14
3	RTO Varanasi	1	1	1	Maxi cabs	12	32
4	ARTO Lakhimpur Khiri	1			Maxi cabs	12	14
5	ARTO Sitapur	1	1	1	Maxi cabs	12	14
<b>Total</b>		<b>27</b>	<b>21</b>	<b>21</b>		<b>12</b>	<b>14 to 32</b>

Source: Information available on the basis of Audit findings

**Appendix- 5.4**  
**(Referred to in para no. 5.2.2 (iii))**  
**Statement showing invalid date of registration of vehicles**

Sl. No.	Name of the Unit		No. of vehicles in which observation found through Data Analysis	No. of vehicles validated by Audit	No. of vehicles out of validated data in which objection was found correct	Range of period in which registration was shown before purchase of vehicle (in days*)
1	RTO	Bareilly	1	1	1	344
2	RTO	Ghaziabad	3	1	1	01 to 710
3	RTO	Kanpur Nagar	4	3	3	26 to 208
4	RTO	Meerut	1			2
5	RTO	Prayagraj	5	3	3	1 to 123
6	RTO	Varanasi	3	2	2	7 to 10
7	ARTO	Kushi Nagar	3	3	3	02 to 364
8	ARTO	Lakhimpur Khiri	1	1	1	2
<b>Total</b>			<b>21</b>	<b>14</b>	<b>14</b>	<b>1 to 710</b>

Source: Information available on the basis of Audit findings

Note\*: Delay upto 30 days – 13 vehicles; delay between 31 to 180 days – 3 vehicles; delay between 181 to 365 days – 4 vehicles; and delay more than one year - 1 vehicle.

**Appendix- 5.5**  
**(Referred to in para no. 5.2.2 (iv))**  
**Statement showing vehicles where Next Inspection Date for fitness not mentioned**

Sl. No.	Name of the Unit		No. of vehicles in which observation found through data analysis	No. of vehicles validated by Audit	No. of vehicles out of validated data in which objection was found correct
1	RTO	Bareilly	5,851	20	20
2	RTO	Ghaziabad	6,583	20	20
3	RTO	Gonda	1,353	20	20
4	RTO	Kanpur Nagar	244	20	20
5	RTO	Meerut	7,817	20	20
6	RTO	Prayagraj	9,219	20	20
7	RTO	Varanasi	11,098	20	20
8	ARTO	Hamirpur	897	20	20
9	ARTO	Kushi Nagar	1,426	20	20
10	ARTO	Lakhimpur Kheri	1,449	20	20
11	ARTO	Sant Ravidas Nagar	1,216	20	20
12	ARTO	Sitapur	1,670	20	20
<b>Total</b>			<b>48,823</b>	<b>240</b>	<b>240</b>

Source: Information available on the basis of Audit findings

**Appendix- 5.6**  
**(Referred to in para no. 5.2.2 (v))**  
**Statement showing vehicles for which fitness certificate issued for more than one/two year**

Sl. No.	Name of the Unit		No. of vehicles in which observation found through data analysis	No. of vehicles validated by Audit	No. of vehicles out of validated data in which objection was found correct	Range of validity of certificates issued for more than one/two year (in days*)
1	RTO	Bareilly	4,933	20	20	3 to 1824
2	RTO	Ghaziabad	7,501	20	20	3 to 731
3	RTO	Gonda	763	20	20	3 to 405
4	RTO	Kanpur Nagar	11,237	20	20	3 to 4795
5	RTO	Meerut	5,371	20	20	3 to 736
6	RTO	Prayagraj	9,778	20	20	3 to 4616
7	RTO	Varanasi	11,681	20	20	3 to 3334
8	ARTO	Hamirpur	518	20	20	3 to 386
9	ARTO	Kushi Nagar	1,436	20	20	3 to 5021
10	ARTO	Lakhimpur Kheri	1,688	20	20	3 to 737
11	ARTO	Sant Ravidas Nagar	1,338	20	20	3 to 732
12	ARTO	Sitapur	2,304	20	20	3 to 737
<b>Total</b>			<b>58,548</b>	<b>240</b>	<b>240</b>	<b>3 to 5,021</b>

Source: Information available on the basis of Audit findings

Note\*: Delay upto 30 days - 5,474 vehicles; delay between 31 to 180 days - 3 vehicles; delay between 181 to 365 days - 20 vehicles; and delay more than one year - 53,051 vehicles.

**Appendix- 5.7**  
**(Referred to in para no. 5.2.4)**  
**Statement showing tax arrears pending as well as deficiency in data shown in Vahan application regarding tax defaulters**

Sl. No.	Name of the unit		Arrear of taxes as shown in Vahan application		Number of vehicles in whose cases amount of tax arrear is being shown as 'NA'
			No. of cases (count)	Amount (in crore ₹)	
1	RTO	Bareilly	11,940	82.34	2,585
2	RTO	Ghaziabad	35,423	199.21	3,645
3	RTO	Gonda	3,293	24.21	1,739
4	RTO	Kanpur Nagar	17,514	148.70	3,093
5	RTO	Meerut	19,135	101.44	2,219
6	RTO	Prayagraj	26,652	170.98	5,408
7	RTO	Varanasi	25,347	162.81	9,790
8	ARTO	Hamirpur	2,577	13.74	444
9	ARTO	Kushinagar	1,999	8.18	580
10	ARTO	Lakhimpur Kheri	2,519	30.65	672
11	ARTO	Sant Ravidas Nagar	2,093	11.88	651
12	ARTO	Sitapur	3,837	31.96	987
<b>TOTAL</b>			<b>1,52,329</b>	<b>986.10</b>	<b>31,813</b>

Source: Information available on the basis of Audit findings

**Appendix- 5.8**  
**(Referred to in para no. 5.2.6 (iii))**  
**Statement showing vehicles plying on road without PUC certificate**

Sl. No.	Name of RTO/ARTO	Total Registered Vehicles as on 31.03.2021	Total number of vehicles whose PUC expired between 2019-21	No. of vehicles registered between April 2019 to February 2020 but have not applied for PUC even once after their registration	Percentage of vehicles with expired PUC to total registered vehicles as on 31.03.2021	No. of vehicles validated by Audit	No. of vehicles out of validated data against which objection was found correct
1	RTO Bareilly	9,05,302	85,119	51,657	15.11	20	20
2	RTO Ghaziabad	12,19,917	1,87,218	25,325	17.42	20	20
3	RTO Gonda	4,14,667	12,479	35,145	11.48	20	20
4	RTO Kanpur Nagar	15,23,518	1,19,584	71,711	12.56	20	20
5	RTO Meerut	9,34,613	1,43,742	24,022	17.95	20	20
6	RTO Prayagraj	14,42,769	1,48,275	91,251	16.60	20	20
7	RTO Varanasi	11,72,366	1,50,946	65,269	18.44	20	20
8	ARTO Hamirpur	1,54,375	6,776	12,202	12.29	20	20
9	ARTO Kushinagar	4,59,955	10,804	46,345	12.42	20	20
10	ARTO Lakhimpur Khiri	5,52,141	39,818	43,962	15.17	20	20
11	ARTO Sant Ravi Das Nagar	2,36,849	19,452	16,807	15.31	20	20
12	ARTO Sitapur	5,09,563	25,620	47,838	14.42	20	20
<b>TOTAL</b>		<b>95,26,035</b>	<b>9,49,833</b>	<b>5,31,534</b>	<b>14.93</b>	<b>240</b>	<b>240</b>

Source: Information available on the basis of Audit findings

## GLOSSARY OF TERMS AND ABBREVIATIONS

<b>ARTO</b>	Assistant Regional Transport Officer
<b>BI</b>	Business Intelligence
<b>CBR</b>	Carriage By Road Act
<b>CDMA</b>	Centre for Data Management and Analytics
<b>CMV</b>	Central Motor Vehicle
<b>DBA</b>	Data Base Administrator
<b>DL</b>	Driving License
<b>DTC</b>	Deputy Transport Commissioner
<b>G2B</b>	Government to Business Services
<b>G2C</b>	Government to Citizen Services
<b>G2G</b>	Government to Government
<b>GIS</b>	Geographic Information System
<b>GOI</b>	Government of India
<b>GUI</b>	Graphical User Interface
<b>IDEA</b>	Interactive Data Extraction and Analysis
<b>IT</b>	Information Technology
<b>KPI</b>	Key Performance Indicators
<b>MMP</b>	Mission Mode Project
<b>MoRTH</b>	Ministry of Road Transport and Highways
<b>MoU</b>	Memorandum of Undertaking
<b>MV</b>	Motor Vehicle
<b>NDC</b>	National Data Centre
<b>NIC</b>	National Informatics Centre
<b>NID</b>	Next Inspection Date
<b>NOC</b>	Non Objection Certificate
<b>OTP</b>	One Time Password
<b>RTO</b>	Regional Transport Officer
<b>SBI</b>	State Bank of India
<b>SRSWOR</b>	Simple Random Sampling Without Replacement
<b>T+1</b>	Transaction day +1 (Next day after Transaction)
<b>TC</b>	Transport Commissioner
<b>UPDESCO</b>	Uttar Pradesh Development System Corporation
<b>UPMVT</b>	Uttar Pradesh Motor Vehicle Taxation
<b>UPSRTC</b>	Uttar Pradesh State Road Transport Corporation



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