



SUPREME AUDIT INSTITUTION OF INDIA  
लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest

**Report of the  
Comptroller and Auditor General of India  
on  
Functioning of Regional Transport Offices**



उत्तराखण्ड शासन

**Government of Uttarakhand  
Report No. 8 of 2025  
(Compliance Audit – Civil)**



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## **PREFACE**

This Report of the Comptroller and Auditor General of India has been prepared for submission to the Governor of the State of Uttarakhand under Article 151 (2) of the Constitution of India.

The Report contains significant results of Subject Specific Compliance Audit on “Functioning of Regional Transport Offices”, covering the period from 2019-20 to 2023-24.

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



# **Executive Summary**



## Executive Summary

### About this Report

The Transport Department of Uttarakhand is structured into two primary divisions: the Operational Wing and the Regulatory Wing. The Operational Wing is responsible for the day-to-day transport services, including managing State-run buses and ensuring smooth passenger and freight transport. On the other hand, the Regulatory Wing handles governance-related functions within the department. This wing is headed by the Transport Commissioner, who oversees the implementation and enforcement of transport-related laws and regulations. It is tasked with framing and administering policies, as well as ensuring compliance with the Motor Vehicles Act and other relevant rules. The Regulatory Wing also supervises Regional Transport Offices (RTOs) and ensures uniformity in regulatory practices across the State. Its role is crucial in maintaining transparency in transport-related administrative matters.

Audit focuses exclusively on examining the activities and operations of the Regulatory Wing within the Department. The audit does not cover the entire Department but is limited to specific regulatory functions. These functions are primarily carried out through the RTOs and Assistant Regional Transport Offices (ARTOs). The audit aims to assess how effectively these offices are complying with established rules, regulations, and procedures. It evaluates whether the regulatory responsibilities, such as vehicle registration, issuance of driving licences, and enforcement of transport laws, are being executed properly. Any lapses, deviations, or irregularities in the functioning of RTOs/ARTOs fall within the scope of this audit. The findings of this audit are intended to ensure better governance, transparency, and accountability within the regulatory framework.

### Why did we take up this Audit?

This office conducted Subject Specific Compliance Audit on “Functioning of Regional Transport Offices” covering the period 2019-24, to assess how effectively RTOs regulate and control vehicle registration and usage. The audit examined whether RTOs followed the provisions of the applicable Acts and Rules in issuing vehicle registrations, permits, and fitness certificates. It also evaluated the efficiency of RTOs in assessing, levying, collecting, and remitting revenue such as motor vehicle taxes, fines, penalties, and cess, including their efforts to recover arrears. Additionally, the audit reviewed the process of issuing, renewing, and cancelling driving licences to ensure compliance with legal requirements. Enforcement activities were scrutinised to determine if RTOs conducted effective inspections and took timely follow-up actions to prevent violations. The audit also considered whether RTOs were adequately staffed and equipped with necessary resources to fulfill their responsibilities efficiently. Overall, the audit aimed to ensure that RTOs were functioning transparently and in accordance with the law.

This scrutiny promotes transparency and accountability within RTOs, leading to better governance and reduced corruption.

## **What have we found?**

Audit found that there is scope for improvement in functioning of RTOs in Uttarakhand, as highlighted below:

### **A. Regulation and Control over Registration and Use of Vehicles**

Audit revealed significant irregularities in vehicle registration and fitness management in the State. A total of 67,603 vehicles (561 ambulances, 34 educational institutional buses, and 67,008 other transport vehicles) with active status on the Vahan portal were found without valid fitness certificates. Similarly, the registration of 43,821 non-transport vehicles, due for renewal, had not been renewed. Further, 2,362 temporary registrations had not been converted into permanent registration numbers, despite more than six months having elapsed since their issue. Wrong classification of 361 Construction Equipment Vehicles as Heavy, Medium, or Light Motor Vehicles instead of “Others” led to short realisation of registration fees. In addition, 12,001 transport vehicles registered up to 30 September 2015 were issued fitness certificates during 2019-24, without ensuring installation of speed governors. Permits of 6,343 active transport vehicles (excluding vehicles marked as NOC, age-expired, replaced/converted, Registration Certificate cancelled or surrendered, theft, or scrapped) were not renewed after expiry. Audit also noticed that 20 educational institution buses were registered in the name of individuals instead of the respective institutions, and 1,110 vehicles were registered in more than one RTO/ARTO office.

### **B. Revenue Collection**

The department failed to achieve its revenue collection targets during 2019-24, except in 2022–23. Audit observed that 65,931 vehicles had pending tax arrears of ₹ 361.86 crore, of which ₹ 176.81 crore pertaining to 18,892 vehicles remained outstanding for more than five years. Green cess of ₹ 209.20 crore was collected up to 31 March 2024 for implementation of air pollution control measures and improvement of the urban transport system; however, only ₹ 10 crore was released by the Government during this period. Further, the revised rates of green cess were updated in the Vahan application with a delay of 26 days, resulting in levy at lesser rates and short collection of green cess from 2,960 vehicles. The department received ₹3,819.00 crore as vehicle tax during 2019–24, of which ₹ 76.38 crore was required to be deposited in the Accident Relief Fund. Against this, only ₹ 30.02 crore (39 *per cent*) was deposited, leaving a balance of ₹ 46.36 crore. Audit also noticed that tax refunds continued to be processed manually due to the absence of an online provision in the Vahan 4.0 application. In addition, although ₹ 95.75 crore was collected in the Road Safety Fund till March 2024, only ₹ 39.75 crore was released to various departments for road safety measures.

### **C. Issuance, Renewal and Cancellation of Licences**

Analysis of *Sarathi* data revealed that 144 individuals were issued 288 driving licences (DLs) indicating that an individual was holding more than one DL. These DLs were issued either from the RTO/ARTO of the State or in some cases one DL from the State of Uttarakhand and the other one from another State. Format of DLs issued by the Department was not in conformity with the format prescribed by the Ministry of Road

Transport and Highways, as it did not contain fields regarding Organ donor, Invalid Carriage, Hill validity and Emergency contact number. Three test-checked RTO/ARTOs did not dispatch the driving licences through post to the applicants and therefore, the applicants had to come to the Transport office to collect them physically. RTO, Dehradun did not provide information on the subject. Three test-checked RTOs in the State, except the office of RTO, Dehradun, did not have automated driving testing tracks for conducting the driving tests. The data of four test-checked RTOs revealed that unusually high number of tests (up to 628 tests) were conducted in a single day during the period 2019-24. Regular periodic inspections of the Motor Driving Training Schools were not conducted by the competent authority during the audit period 2019-24. Hill Endorsement in the driving licence is required to drive a public transport vehicle in the hilly terrain of the State. During the period 2019-24, drivers coming from outside Uttarakhand were applying for Hill Endorsement and depositing prescribed fees online, and the Hill Endorsements were being granted without any efficiency test or checking of credentials. Thus, the process of granting Hill Endorsement was limited to earning revenue only.

#### **D. Enforcement Activities and Human Resource Management**

Analysis of e-Challan data provided by the Transport Commissioner, Uttarakhand, revealed a significant increase in the number of challans during 2023-24 compared to previous years, primarily due to the introduction of the Automatic Number Plate Recognition (ANPR) camera system in May 2023. However, no instances were observed where higher compounding fees were imposed for repeat offences, while cases of levy of incorrect compounding fee rates were also noticed.

As per existing practice, the RTOs/ARTOs forward the pending challans to the Hon'ble Court for onward settlement after 90 days but before 180 days period. Further, 1,65,861 challans amounting to ₹ 58.02 crore, pertaining to the period from 1 April 2019 to 31 December 2024, had not been forwarded to the Hon'ble Court and remained pending at the Department level as of 31 July 2024.

As per information provided by the Transport Commissioner office, total 32,19,518 vehicles were checked and 4,19,052 violations were detected by the cameras during the month of September 2024. However, only 16,052 (3.8 per cent) cases were forwarded for enforcement action and 15,425 challans were issued. Out of total issued challans, 13,528 (87.7 per cent) were for driving without helmet and triple riding of two-wheelers. Thus, low forwarding rate (3.8 per cent) of violations to enforcements officers defeats the intended purpose of using ANPR cameras. It was also observed that ANPR cameras were detecting only five types of traffic violations (not wearing helmets by driver and pillion rider, triple riding, wrong lane driving, and over-speeding) and were not being used for detecting other violations like plying without fitness, permit, Pollution Under Control certificate, insurance, paying taxes, etc. due to the lack of integration of ITMS software of ANPR cameras with Vahan 4.0. This defeats the intended purpose of using ANPR cameras to monitor and replace closed check posts at border points.

It was also observed that vehicles seized during enforcement activities were not auctioned in a timely manner and had been lying idle for more than three years in the test-checked units. These seized vehicles were parked in open areas without adequate security arrangements. Significant delays were noticed in the deposit of the Government dues recovered from the auction of seized vehicles into the Government Account, as well as in the refund of balances to the owners of such vehicles, reflecting weak financial controls and poor enforcement of statutory provisions. The Vehicle Location Tracking Command and Control Centre was found underutilised, with the system not being used effectively for its intended purpose of enhancing road safety. Audit also observed that 40 alcolometers procured in July 2018 to check drunk driving cases were not distributed in a timely manner; while 22 were issued in December 2018, the remaining 18 were distributed only after delays exceeding five years. In addition, no inspections of Pollution Under Control centres were carried out in the test-checked units during 2019-24.

The analysis of Vahan data revealed 15 cases where the registration date of the vehicle is prior to the purchase date. These instances indicate critical deficiencies in system validations and checks.

#### **What do we recommend?**

The State Government may ensure that:

1. A system should be developed to send notices or alerts via SMS at specified intervals to vehicle owners whose vehicle fitness validity has expired.
2. A system should be developed to send notices or alerts via SMS at specified intervals to vehicle owners whose vehicle permit validity has expired.
3. The Department should prepare an annual action plan for the utilisation of Green Cess funds on eligible projects, as the accumulation of unutilised Green Cess defeats its intended purpose.
4. The Department may strengthen validation checks in Sarathi application to ensure that more than one driving licence is not issued to an individual.
5. The provisions regarding grant of hill endorsements may be reviewed and a clear policy may be formulated, outlining the procedure and validity period for such endorsements.
6. The Department may establish a Standard Operating Procedure for the sharing and utilisation of the data of Vehicle Location Tracking System, a critical indicator for analysing risky behaviour of drivers, to prevent and mitigate potential road accidents.
7. The Department may review its system to strengthen input and validation controls, ensuring the accuracy of vehicle data and challan amounts. This will help rectify data entry errors and maintain the credibility and accuracy of the system.

# **Chapter - 1**

## **Introduction**



# Chapter - 1

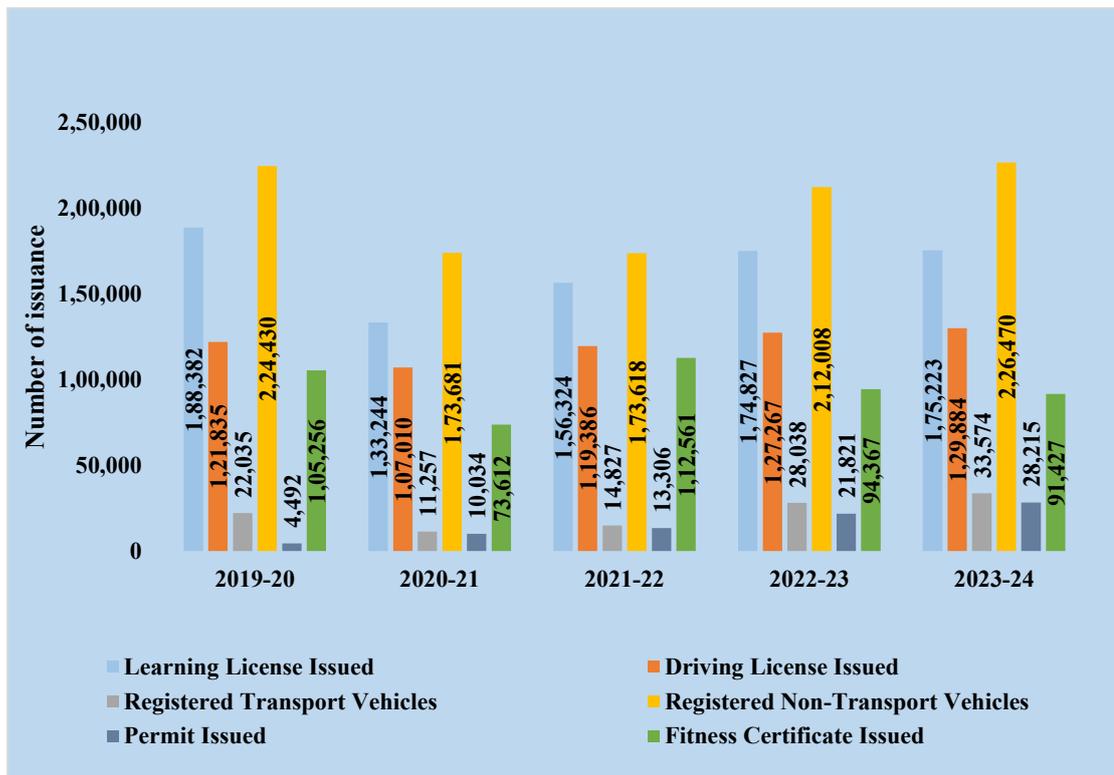
## Introduction

### 1.1 Introduction

Transport Department of Uttarakhand is divided into two major wings- Operational<sup>1</sup> Wing and Regulatory Wing. The Regulatory wing headed by State Transport Commissioner (STC) deals with all policy matters and administration of applicable Acts<sup>2</sup> and Rules<sup>3</sup>. This Subject Specific Compliance Audit deals only with the regulatory wing of the department through Regional Transport Offices (RTOs)/ Assistant Regional Transport Offices (ARTOs).

The work relating to registration of vehicles, permits, fitness certificates of vehicles and collection of motor vehicle taxes are carried out through Vahan-4.0 application (June 2015). The work relating to issue of driving licences and renewal of licences are carried out through Sarathi-4.0 application (June 2015). The number of issued licences, registration of vehicles, issuance of permits and fitness certificates during the period 2019-24 is shown in **Chart-1.1** below:

**Chart-1.1: Number of issued licences, registration of vehicles, issuance of permits and fitness certificates during the period 2019-24**



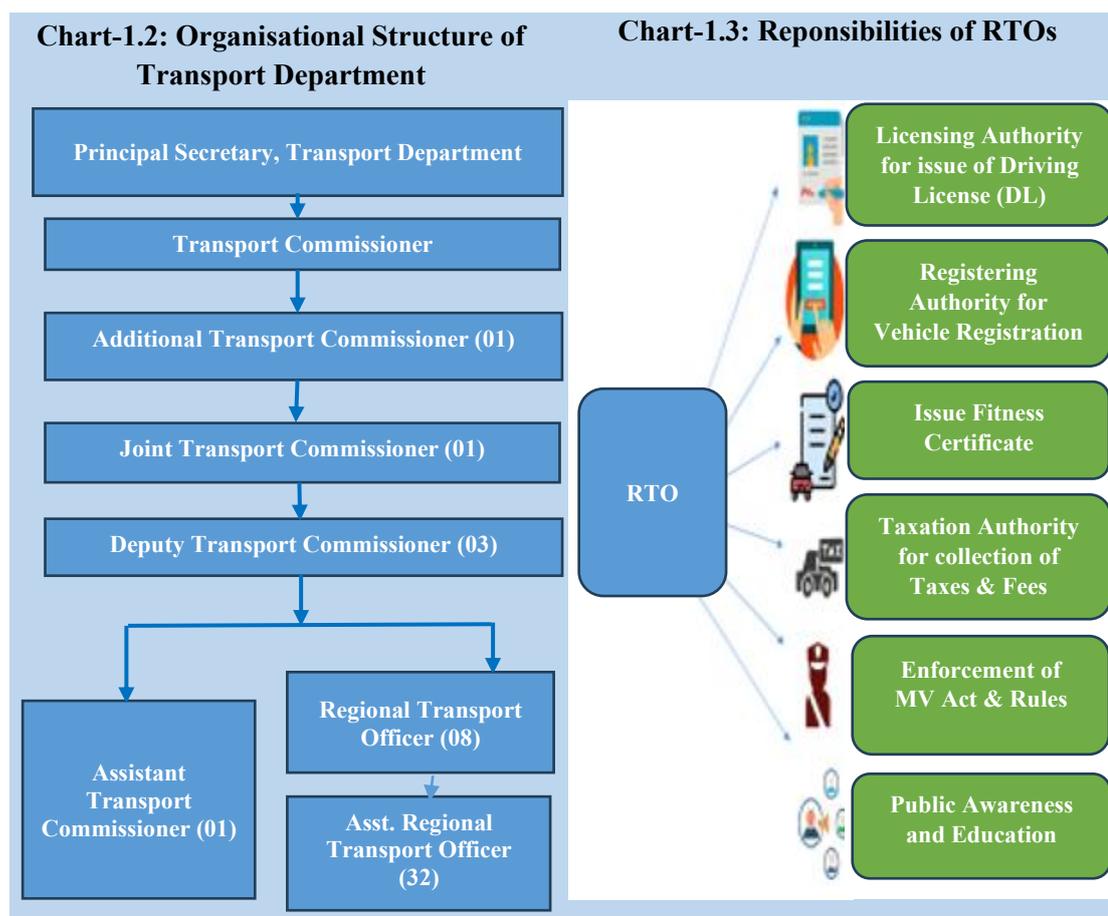
<sup>1</sup> Operational wing includes Uttarakhand Transport Corporation, which provides services on nationalised routes as well as interstate routes.

<sup>2</sup> The Motor Vehicles Act, 1988 and the Uttarakhand Motor Vehicles Taxation Reforms Act, 2003.

<sup>3</sup> The Central Motor Vehicles Rules, 1989; the Uttarakhand Motor Vehicles Taxation Reforms Rules, 2003; and the Uttarakhand Motor Vehicles Rules, 2011.

## 1.2 Organisational set up

The Principal Secretary/Secretary, Transport is the administrative head of the Transport Department. He is assisted by the Transport Commissioner (TC), who is also the Chairman of State Transport Authority. The Transport Commissioner, being the head of the Transport Department, is responsible for the overall functioning of the RTOs in the State. He is assisted by Additional Transport Commissioner/Joint Transport Commissioner, three Deputy Transport Commissioners and one Assistant Transport Commissioner. There are four regions<sup>4</sup> headed by RTOs and 16 sub regions<sup>5</sup> headed by ARTOs along with 20 enforcement squads<sup>6</sup> in the State. The offices of RTOs/ARTOs are headed by RTO (Admin)/ARTO (Admin) and for enforcement related activities RTO (Enforcement)/ARTO (Enforcement) are also posted. The Motor Vehicle Act, 1988, the Central Motor Vehicles Rules, 1989 and the Uttarakhand Motor Vehicles Rules, 2011 define the roles and responsibilities of Regional Transport Offices. The organisational structure of the Transport Department, Government of Uttarakhand (GoU), is shown in **Chart-1.2** below and the key responsibilities of RTOs are given in **Chart-1.3** below:



<sup>4</sup> Dehradun, Pauri, Almora, and Haldwani.

<sup>5</sup> Haridwar, Rishikesh, Tehri, Uttarkashi, Vikasnagar, Roorkee, Kotdwar, Karnprayag, Rudraprayag, Tanakpur, Udham Singh Nagar, Kashipur, Ramnagar, Pithoragarh, Bageshwar and Ranikhet.

<sup>6</sup> The 20 Enforcement squads' function under the abovementioned offices (04 RTOs+16 ARTOs).

### 1.3 Audit objectives

The objectives of the Subject Specific Compliance Audit were to assess whether:

1. Regulation and control over registration and use of vehicles through registration, issuing permits and fitness certificates was implemented by RTOs<sup>7</sup> as per the Act/Rules;
2. RTOs efficiently assessed, levied, collected and remitted revenue (Motor vehicle taxes, fines, penalties, cess, *etc.* as per Act/Rules) and took effective action on arrears;
3. RTOs were able to issue, renew and cancel the licences effectively as per the Act/Rules; and
4. Enforcement activities were effectively conducted by RTOs to ensure compliance with the motor vehicles Acts/Rules with adequate follow up to deter violations. RTOs were provided with required manpower and equipment to discharge the mandate.

### 1.4 Audit criteria

The audit criteria were mainly derived from the following sources:

- The Motor Vehicles Act (the MV Act), 1988;
- The Central Motor Vehicles Rules (the CMVR), 1989;
- The Uttarakhand Motor Vehicles Taxation Reform Act, 2003;
- The Uttarakhand Motor Vehicles Taxation Reform Rules, 2003;
- The Uttarakhand Motor Vehicles Rules, 2011;
- The Uttarakhand Road Safety Act, 2016;
- Uttarakhand Road Safety Fund Rules, 2017; and
- Notifications issued by the Ministry of Road Transport, Government of India from time to time.

### 1.5 Scope of Audit and methodology

The records of Transport Commissioner, Uttarakhand and four RTOs/ARTOs<sup>8</sup> out of 20 RTOs/ARTOs of the Transport Department pertaining to the period 2019-24 were test-checked between July 2024 and February 2025. The selection of RTOs/ARTOs was made by adopting stratified random sampling conducted through IDEA<sup>9</sup> software. A two-pronged audit methodology was used for the Subject Specific Compliance Audit; one is data analysis of Vahan-4.0 and Sarathi-4.0 application and second is verification<sup>10</sup> of analysed data in the field. Documentary evidence was gathered and

<sup>7</sup> ARTOs are responsible for issuance of licenses, registration, permit, fitness of vehicles, collection of taxes & fees and enforcement activities under RTOs.

<sup>8</sup> RTO, Dehradun; RTO, Almora; ARTO, Udham Singh Nagar; and ARTO, Rudraprayag.

<sup>9</sup> Interactive Data Extraction and Analysis.

<sup>10</sup> Thirty cases for each table; verification was done in January and February 2025.

analysed to arrive at the results of audit. An entry conference was held on 25 July 2024 with the Secretary, Transport Department, GoU in which the audit objectives, scope and methodology were discussed. The exit conference was held on 25 July 2025 with Additional Secretary, Transport Department, GoU. The replies from the State Government were received on 01 August 2025. Replies of the State Government have been suitably incorporated in the relevant paragraphs.

## **1.6 Financial status**

The Transport Department collects the revenue under Major Heads ‘MH 0041-Taxes on vehicles’ and ‘MH 1055-Departmental Receipts’ of Transport Department. The amount received is deposited into treasury and the department receives funds through Budget allocation for meeting its expenditure.

### **1.6.1 Collection of taxes on vehicles**

Receipts under the ‘MH 0041–Taxes on Vehicles’ consist of tax, fees, fines and penalties. The actual receipts of the department from Taxes on Vehicles during the period 2019-24 are shown in **Table-1.1** below:

**Table-1.1: Receipts from Taxes on Vehicles**

*(₹ in crore)*

Financial Year	Receipt under MH 0041 as per Finance Accounts	Total Revenue receipts of the State	Percentage contribution by taxes on vehicles to total revenue
1	2	3	4
2019-20	907.80	30,722.57	2.95
2020-21	741.00	38,204.36	1.93
2021-22	889.02	43,056.99	2.06
2022-23	1,211.55	49,082.70	2.47
2023-24	1,389.67	50,615.01	2.75

*Source: Finance Accounts of the GoU.*

**Table-1.1** shows that the receipts decreased in 2020-21 (due to Covid-19 lockdown) and increased significantly from 2021-22 to 2023-24. Audit found that Motor Vehicle Taxes as a percentage of Total Revenue receipt decreased from 2.95 *per cent* to 2.75 *per cent* during the period 2019-20 to 2023-24. However, Motor Vehicle Taxes grew by 53.08 *per cent* during the same period.

### **1.6.2 Cost of collection**

The percentage of expenditure incurred on collection of receipts under ‘MH 0041-Taxes on vehicles’ of Transport Department during 2019-24 shows growth in cost of collection during the period as depicted in the **Table-1.2** below:

**Table-1.2: Cost of collection**

*(₹ in crore)*

Year	Gross collection	Expenditure on collection	Cost of collection (Percentage of expenditure against collection)
1	2	3	4
2019-20	907.80	38.76	4.27
2020-21	741.00	41.18	5.56
2021-22	889.02	43.71	4.92
2022-23	1,211.55	53.17	4.39
2023-24	1,389.67	62.75	4.52

*Source: Finance Accounts of the GoU.*

### **1.7 Acknowledgement**

Indian Audit and Accounts Department acknowledges the overall cooperation and assistance provided by the officers and officials of Transport Department during the conduct of the Subject Specific Compliance Audit.

### **1.8 Audit findings**

The functioning of the RTOs has been analysed based on the objectives of the Subject Specific Compliance Audit. The objective-wise findings are discussed in the following four Chapters:

**Chapter - 2:** Regulation and Control over Registration and Use of Vehicles;

**Chapter - 3:** Revenue Collection;

**Chapter - 4:** Issuance, Renewal and Cancellation of Licences; and

**Chapter - 5:** Enforcement Activities and Human Resource Management



**Chapter - 2**  
**Regulation and Control over**  
**Registration and Use of Vehicles**



## Chapter-2

### Regulation and Control over Registration and Use of Vehicles

This Chapter highlights the shortcomings related to registration of vehicles, fitness and issue of permits.

#### Brief snapshot of the chapter:

- Total 67,603 vehicles (561 Ambulances, 34 Educational Institutional Buses and 67,008 Other Transport Vehicles), with active status on Vahan portal, were without valid fitness certificate as on 31 March 2024.
- Registration of total 43,821 non-transport vehicles (with active status on Vahan portal), which were due for renewal of registration, had not been renewed, as on 31 March 2024.
- Total 2,362 temporary registrations were not followed by the permanent registration number till 31 March 2024, though more than six months' period had lapsed since temporary registration.
- Wrong classification of 361 Construction Equipment Vehicles (CEVs) as Heavy, Medium or Light Motor Vehicles instead of "Others" resulted in short realisation of registration fee of ₹ 6.75 lakh.
- Fitness certificates were granted to 12,001 transport vehicles, registered in the State up to 30 September 2015, without ensuring installation of speed governors.
- Permits of total 6,343 active transport vehicles (excluding NOC, Age Expired, Replaced, Converted, RC Cancelled, RC surrendered, Theft and Scrapped Vehicles) were not renewed after the expiry of validity period as on 31 March 2024.
- Twenty Educational Institution Buses in the State were found registered in the name of an individual instead of institution name or designation of the institute.
- Total 1,110 vehicles were registered in more than one RTO/ARTO offices in the State as on 31 March 2024.

#### 2.1 Vehicles without valid fitness certificate

Section 56(1) of the Motor Vehicles (MV) Act, 1988 provisions for issue of fitness certificate of transport vehicles and states that the transport vehicle is not deemed to be registered unless it holds a certificate of fitness. A vehicle fitness certificate is issued by the RTO/ARTO and authorised Automated Testing Station (ATS). This certificate indicates the vehicle is fit and ready to be driven on the road.

Rule 62 of the Central Motor Vehicles Rules (CMVR), 1989 states the validity period<sup>1</sup> for fitness certificate of transport vehicle. Renewal of a fitness certificate shall be made only after the Inspecting Officer or ATS has carried the specified tests.

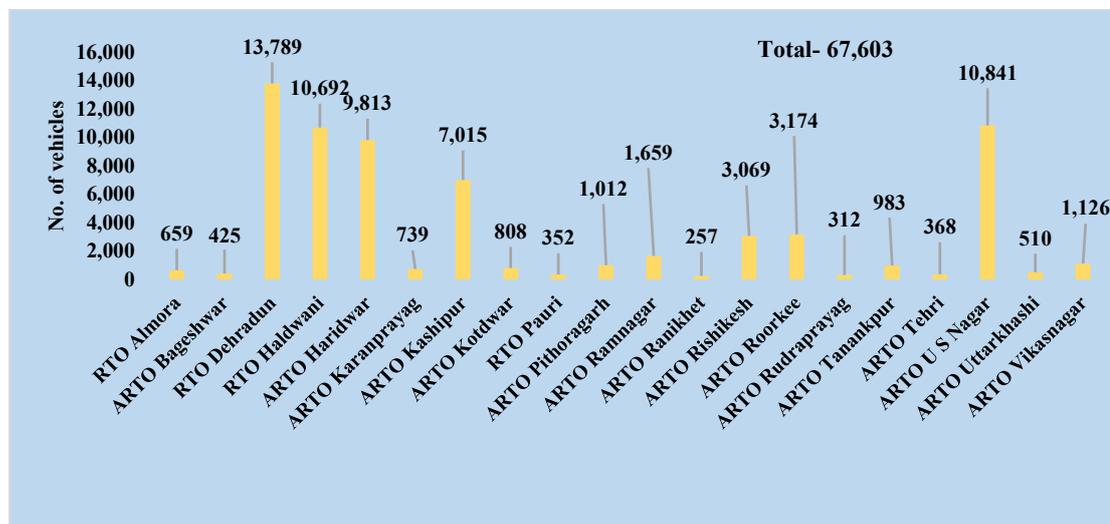
During analysis of Vahan portal data, it was observed that as on 31 March 2024, total 67,603 vehicles {561 Ambulances, 34 Educational Institutional Buses (EIB) and

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<sup>1</sup> Biennially for a new transport vehicle up to eight years and yearly after eight years.

67,008 Other Transport Vehicles (OTV)}, with active status<sup>2</sup> on portal, were in the State without valid fitness certificate, as detailed in **Chart-2.1** below:

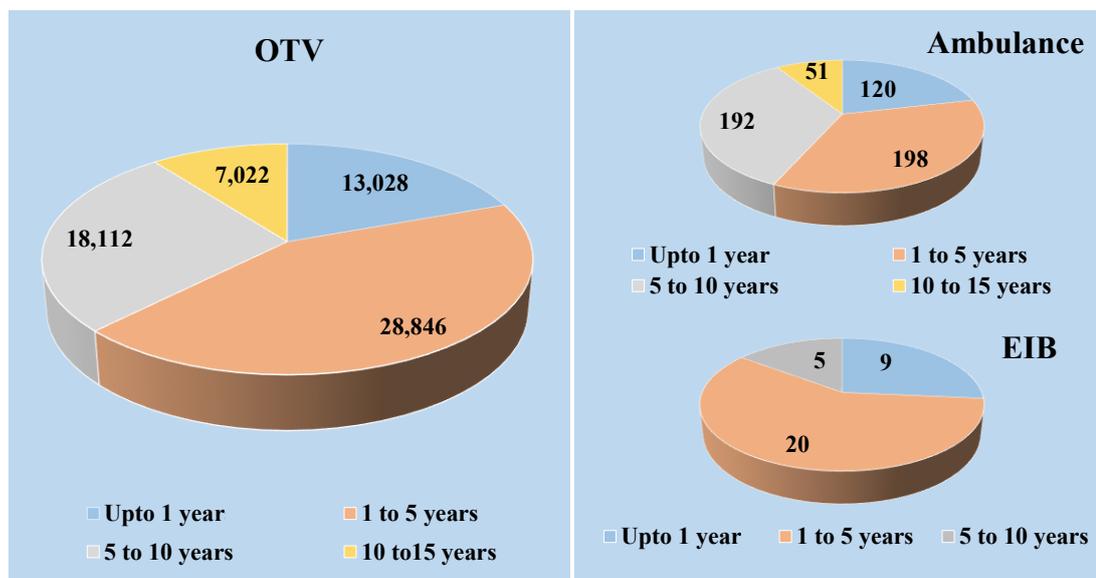
**Chart-2.1: Vehicles without valid fitness certificate**



Source: Vahan database.

The age-wise analysis of non-renewal of Fitness certificate as on 31 March 2024 is given in **Chart-2.2** below:

**Chart-2.2: Age-wise analysis of vehicles plying without valid Fitness Certificate**



Above portal data was verified through checking the documents of sampled 216 vehicles (120 OTVs<sup>3</sup>, 80 Ambulances<sup>4</sup> and 16 EIBs<sup>5</sup>) and it was found that 188 vehicles (103 OTVs, 75 Ambulances and 10 EIBs) had not renewed their fitness certificates till January 2025. Further, it was also noticed that out of these 188 vehicles, insurance of 42 vehicles (17 OTVs, 24 Ambulances and 1 EIB) was renewed after

<sup>2</sup> Excluding NOC, Age Expire, Replaced, Converted, RC Cancelled, RC surrendered, Theft and Scrapped Vehicles.

<sup>3</sup> RTO Dehradun-30; RTO Almora-30; ARTO Udham Singh Nagar-30; ARTO Rudraprayag-30.

<sup>4</sup> RTO, Dehradun-30; RTO, Almora-16 ; ARTO, Udham Singh Nagar-28; ARTO, Rudraprayag-06.

<sup>5</sup> RTO, Dehradun-08; RTO, Almora- 01; ARTO, Udham Singh Nagar-07.

expiry of fitness. The possibility of vehicles operating on the road without a valid fitness certificate cannot be ruled out, as analysis of Vehicle Location Tracking (VLT) data revealed that 397 transport vehicles and 91 ambulances transmitted alerts even after the expiry of their fitness certificates.

The State Government, in its reply, stated (August 2025) that under the provisions of the MV Act, 1988 and the CMVR, 1989, violations are considered only when vehicles are found plying in public places with expired fitness certificates. It was also informed that the department issued 34,990 challans during the period 2019-24 for vehicles operating without valid fitness certificates.

Issuance of these challans by the Department itself indicates that such vehicles were indeed plying on roads without valid fitness certificates.

**Recommendation - 1:**

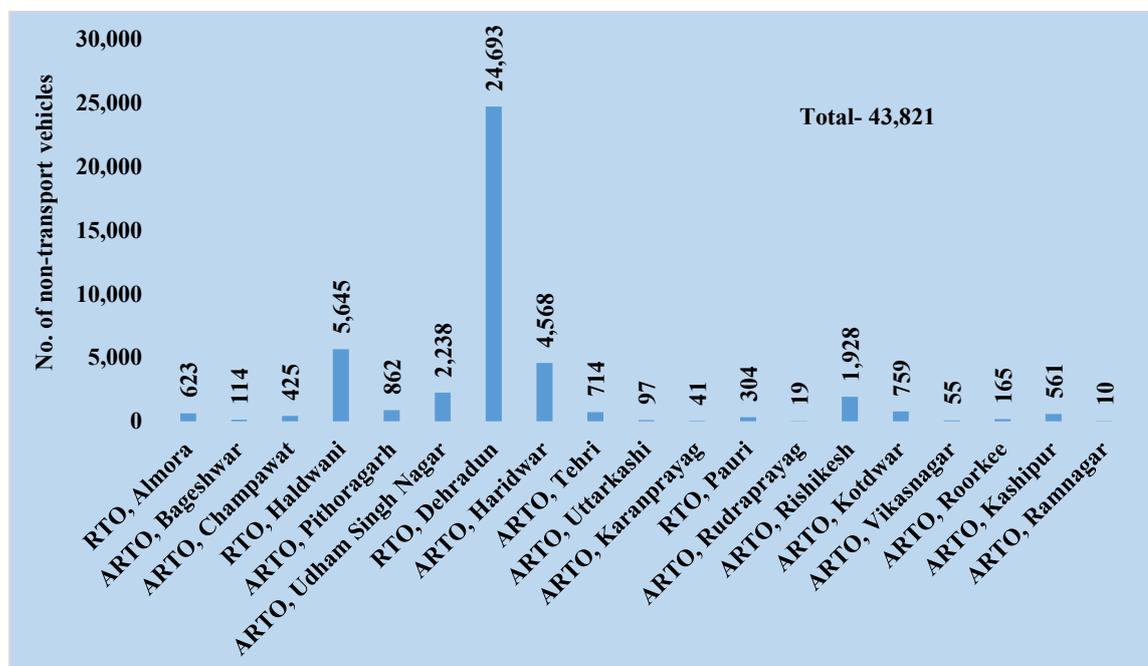
*A system should be developed to send notices or alerts via SMS at specified intervals to vehicle owners whose vehicle fitness validity has expired.*

**2.2 Registration of non-transport motor vehicles not renewed after expiry**

Under Section 41 (7) of the MV Act, 1988, the motor vehicle registration is valid only for a period of 15 years from the date of issue of such certificate. Rule 52 of the CMVR, 1989 provisions for renewal of registration of non-transport vehicles and states that application for such renewal may be made 60 days prior to the expiry of registration.

As per Vahan portal data, it was noticed that as on 31 March 2024, registration of total 43,821 non-transport vehicles (with active status on portal), which were due for renewal of registration, had not been renewed. The office-wise details of such vehicles are given in **Chart-2.3** below:

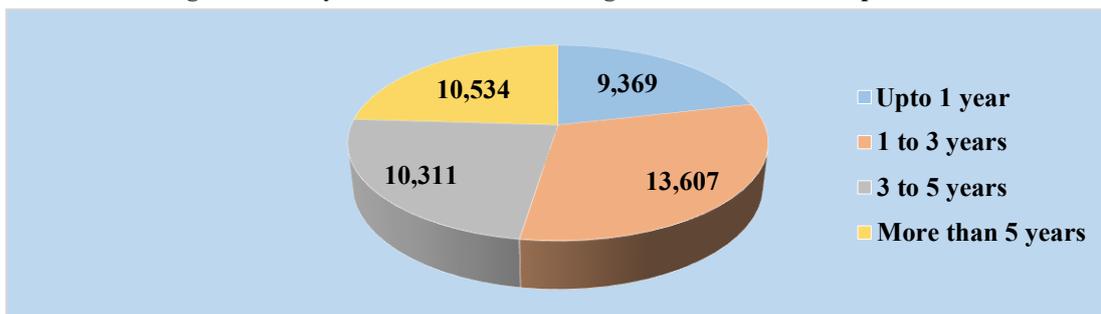
**Chart-2.3: Non-renewal of registration of non-transport motor vehicles after expiry**



Source: Vahan database.

The age wise analysis of non-renewal of registration as on 31 March 2024 is given in **Chart-2.4** below:

Chart-2.4: Age wise analysis of non-renewal of registration of non-transport motor vehicles



During verification of portal data through checking documents of the 109 sampled cases of four test-checked units, it was found that 70 (64 per cent) non-transport vehicles had not renewed their registration till January 2025, as detailed in **Appendix-2.1**. The possibility of these vehicles plying on road without renewal of registration cannot be ruled out.

The State Government in its reply stated (August 2025) that, as per the provisions of the MV Act, 1988 and the CMVR, 1989, violations are considered only when vehicles are found plying in public places without renewed registration. It was further informed that the department had issued 54 challans during the period 2019-24 for vehicles operating without renewal of registration.

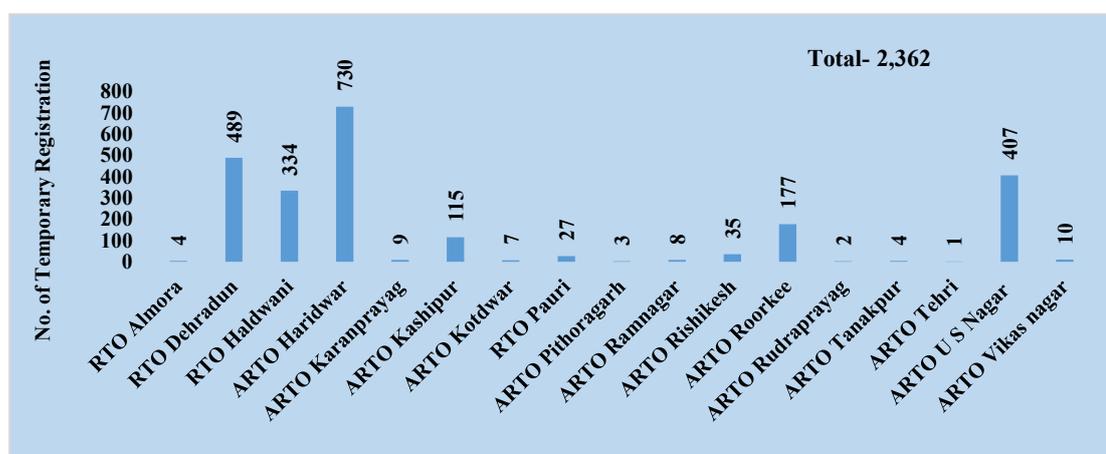
Issuance of these challans by the department itself indicates that vehicles ply on road without renewed registration.

### 2.3 Temporary Registrations not followed by Permanent Registration

Section 43 of MV Act, 1988 gives the timelines that the temporary registration of a vehicle is valid for one month and is non-renewable. For certain conditions<sup>6</sup>, the Rule 53-B of the CMVR, 1989 provides for temporary registration of vehicles for six months.

As per Vahan Portal data, in the State total 2,362 temporary registrations<sup>7</sup> were not followed by the permanent registration number till 31 March 2024. The office-wise details of such vehicles is given in the **Chart-2.5** below:

Chart-2.5: Temporary Registrations not followed by Permanent Registration



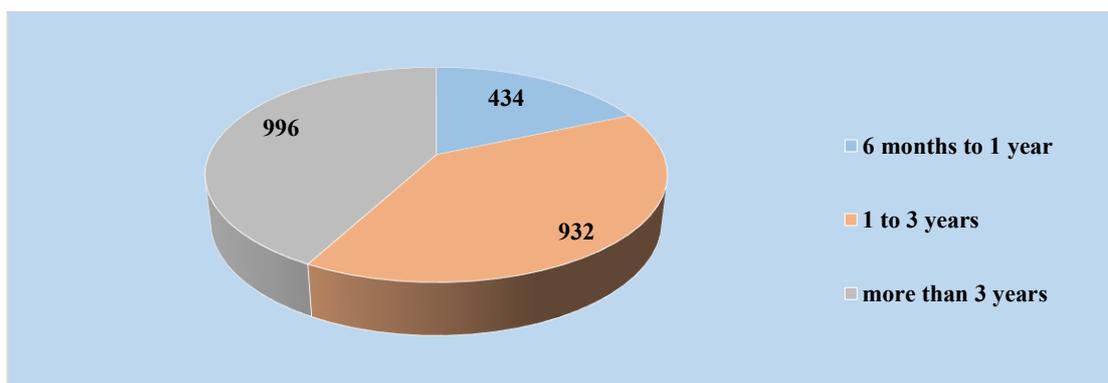
Source: Vahan database.

<sup>6</sup> Provisions for temporary registration of six months from the date of issue for the chassis purchased in any State other than the State in which the dealer is situated.

<sup>7</sup> 2WN-652, 2WT- 1, 3WT-93, 4WIC-1, HGV-219, HVM-3, HPV-4, LGB-92, LMV-1095, LPV-34, MGV-47, MMV-12, MPV-1, OTH-108.

Age-analysis of temporary registrations not followed by the permanent registration as on 31 March 2024 is given in **Chart-2.6** below:

**Chart-2.6: Age-analysis of Temporary Registrations not followed by Permanent Registration**



This data was validated by checking of documents of 66 sampled cases<sup>8</sup> and it was found that in all the sampled vehicles temporary registrations were not followed by the permanent registration till January 2025.

The State Government replied (August 2025), that as per Rule 53 (B) of the CMVR, 1989, the validity of temporary registrations is for a period of six months. Further, during the exit conference (25 July 2025), while accepting the fact, it was acknowledged that the Vahan software currently lacks a mechanism to track vehicles with temporary registration and that such a system needs to be developed and incorporated into the Vahan platform.

#### 2.4 Incorrect categorisation of Construction Equipment Vehicles

As per Rule<sup>9</sup> 81 of the CMVR, 1989, Construction Equipment Vehicles<sup>10</sup> (CEV) were classified as "Others" category and a registration fee of ₹ 3,000 per vehicle was to be levied on such CEV.

The analysis of the Vahan Portal data of CEVs, registered in the State during 2019-24, revealed that, out of 375 CEVs, 361 were wrongly classified as Heavy Motor Vehicles (HMV), Medium Motor Vehicles (MMV) or Light Motor Vehicles (LMV) instead of the "Others". This has resulted in short realisation of registration fees amounting to ₹ 6.76 lakh as detailed in the **Table-2.1** below:

**Table-2.1: Short realisation of registration fees**

(Amount in ₹)					
Classification of vehicles	Number of vehicles	Fees prescribed (per vehicle)	Fees levied (per vehicle)	Short recovery (per vehicle)	Total short recovery
MMV <sup>11</sup>	1	3,000	0	3,000	3,000
LMV	22	3,000	600	2,400	52,800
MMV	226	3,000	1,000	2,000	4,52,000
HMV	112	3,000	1,500	1,500	1,68,000
<b>Total</b>	<b>361</b>				<b>6,75,800</b>

Source: Vahan database.

<sup>8</sup> RTO, Dehradun (30 cases); RTO, Almora (04 cases); ARTO, Udham Singh Nagar (30 cases); and ARTO Rudraprayag (02 cases).

<sup>9</sup> Amended through notification dated 29 December 2016.

<sup>10</sup> CEV means a self-propelled machine with rubber tyre, wheeled mounted compactor, wheeled hydraulic excavator, wheel/ backhoe loader, skid steer loader, dumper, motor grader, mobile crane, dozer and paver etc.

<sup>11</sup> This vehicle was categorised as MMV but no registration fee was charged against it.

This data was confirmed during validation of documents of 61 sampled cases<sup>12</sup>.

The State Government, while accepting the facts (August 2025), stated that the process of recovery is in progress in the concerned offices.

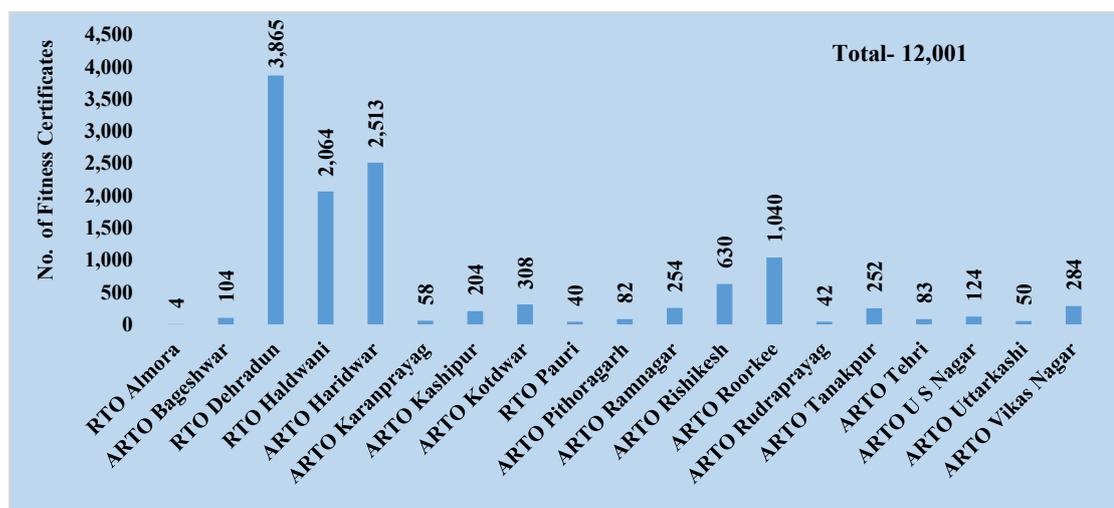
## 2.5 Fitness Certificates issued without ensuring installation of Speed Governors

The GoU vide notification<sup>13</sup> dated 31 January 2017 prescribed that the transport vehicles manufactured prior to 1 October 2015 shall be fitted with speed governor of maximum pre-set speed of 80 Km/Hour and transport vehicles carrying hazardous goods shall be fitted with speed governor of maximum pre-set speed of 60 km/hour respectively.

Further, Ministry of Road Transport and Highways (MoRTH) directed (February 2018) for integration of data of retro-fitted speed governor on Vahan portal. In this order, RTOs were directed to enter Unique Identification Number of speed governors on Vahan portal at the time of fitness testing of the vehicle.

On analysis of Vahan Portal data, it was found that total 12,001 transport vehicles registered in the State up to 30 September 2015, were granted fitness certificates during 2019-24 without entering Unique Identification Number of speed governors on Vahan portal. This shows that RTOs did not ensure installation of speed governors as detailed in the **Chart-2.7** below:

**Chart-2.7: Fitness Certificates issued without ensuring installation of Speed Governors**



Source: Vahan database.

Above data was validated during the checking of documents of 94 cases<sup>14</sup> and it was found that Unique Identification Number of speed governors were not entered in Vahan Portal till January/February 2025.

The State Government, while acknowledging the facts (August 2025), stated that the cases would be verified and necessary action would be taken to ensure the installation of speed governors in the vehicles.

<sup>12</sup> RTO, Almora (06 cases); RTO, Dehradun (30 cases); and ARTO U S Nagar (25 cases).

<sup>13</sup> No. 85/ix-1/2016/33/2013.

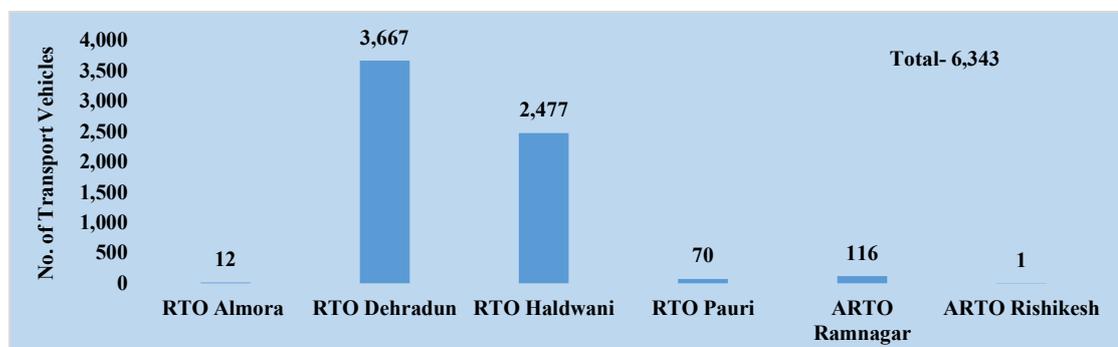
<sup>14</sup> RTO, Dehradun (30 cases); RTO, Almora (04 cases); ARTO, Udham Singh Nagar (30 cases); and ARTO, Rudraprayag (30 cases).

## 2.6 Permits of transport vehicles not renewed

Sections 66 (1) and 88 (1) of the MV Act, 1988, provision for plying of transport vehicle in public areas, with valid permit and the validity of such permit will be for a period of five year. Further Section 81 (2) of the said Act prescribes that a permit may be renewed on the application presented not less than 15 days before the date of its expiry. A transport vehicle permit is a legal document, issued by State or Regional Transport Authority, that authorises a motor vehicle to be used as a transport vehicle for the specified purpose, as outlined in the Motor Vehicle Act and rules.

On analysis of Vahan Portal data, it was observed that as on 31 March 2024, permits of total 6,343 active transport vehicles (excluding NOC, Age Expired, Replaced, Converted, RC Cancelled, RC surrendered, Theft and Scrapped Vehicles) were not renewed after the expiry of validity period. The office-wise details of the vehicles for which permits have not been renewed are given in **Chart-2.8** below:

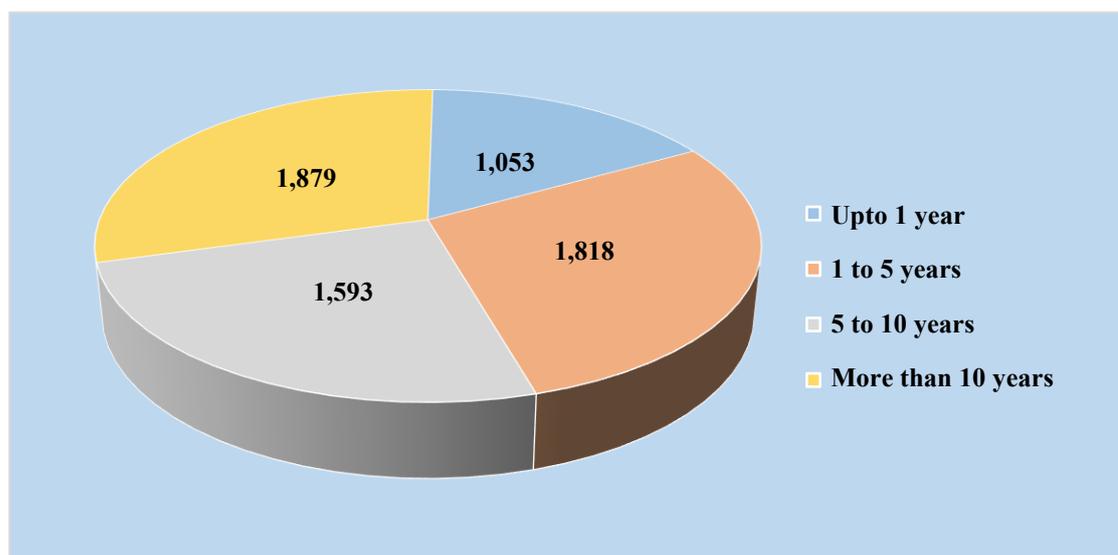
**Chart-2.8: Transport vehicles without renewal of permit**



Source: Vahan database.

The age-wise analysis of transport vehicles without renewal of permit as on 31 March 2024 is given in **Chart-2.9** below:

**Chart-2.9: Age-wise Analysis of Transport Vehicles without renewal of permit**



As can be seen from the **Chart-2.8** above, ARTO, Ramnagar and ARTO Rishikesh had also issued permits to 117 vehicles, without having authority to do so. Above data

was validated (January 2025) through checking documents of sampled 42 cases<sup>15</sup> and it was found that 35 vehicles<sup>16</sup> out of 42 had not renewed permits till January 2025. Further, it was observed that insurance of nine out of these 35 vehicles were renewed after expiry of permit. Possibility of plying of vehicles with expired permit on road cannot be ruled out.

The State Government replied (August 2025) that non-renewal of a permit is not, by itself, considered a violation. However, the department issued 28,896 challans during the period 2019-24 for vehicles operating without valid permits.

Issuance of these challans by the department itself indicates that vehicles without valid permit ply on road.

**Recommendation - 2:**

***A system should be developed to send notices or alerts via SMS at specified intervals to vehicle owners whose vehicle permit validity has expired.***

**2.7 Educational Institution Buses registered in the name of individuals**

Section 2 (11) of the MV Act, 1988 defines Educational Institute Bus (EIB) as a vehicle owned by a college, school or other educational institution and which is used only for the purpose of transporting students or personnel of an educational institution in connection with any of its activities. In view of the above, EIB can be registered only in the name of the institution or on the designation of the institution, *i.e.* Manager, Principal *etc.* and cannot be registered in the name of any person/ individual.

As per Vahan portal data, as on 31 March 2024, a total of 20 EIBs in the State were registered in the name of an individual instead of institution name or designation of the institute. This data was confirmed during the validation of documents of sampled seven cases<sup>17</sup> of EIB in two out of four test-checked units in January 2025. No such cases were found in the RTO, Almora and ARTO, Rudraprayag.

During the exit conference (25 July 2025), the State Government informed that the cases highlighted in the audit would be reviewed.

**2.8 Vehicle registered in more than one RTO**

Sale certificate, *i.e.*, Form-21, is an essential document required at the time of registration, contains the chassis number (VIN-Vehicle Identification Number) and engine number of the vehicle, which is the unique code, to be entered at the time of registration of a vehicle. Further, Rule 58 of CMVR, 1989 provisions for issue of No Objection Certificate (NOC)<sup>18</sup> to a vehicle in case of the transfer of motor vehicle from the jurisdiction of one registering authority to another registering authority.

Analysis of Vahan portal data revealed that, as on 31 March 2024, total 1,110 vehicles were registered in more than one RTO/ARTO offices in the State. The data was extracted by applying the validation of duplicity of chassis number and engine number.

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<sup>15</sup> RTO, Dehradun (30) and RTO, Almora (12).

<sup>16</sup> RTO Dehradun (28) and RTO Almora (07).

<sup>17</sup> RTO, Dehradun-04 and ARTO, Udham Singh Nagar-03.

<sup>18</sup> Only after obtaining NOC, the vehicle registration no. from the previous registering authority is cancelled and the vehicle could be registered to some other registering authority.

This data was validated through checking of documents of the sampled 76 cases<sup>19</sup> in three out of four test-checked units and observation was found correct.

The State Government informed (August 2025) that a letter, along with subsequent reminders, had been sent to National Informatics Centre (NIC) to provide the list of duplicate vehicle registration data, which is still awaited from NIC.

## **2.9 Automatic Testing Centres being operated without complying standards**

MoRTH vide Notification No. 652 (A) dated 23 September 2021 notified the validity, regulation, and control of Automated Testing Stations (ATS), the process of vehicle fitness testing and issue of fitness certificate through automated equipment. It is mandatory to register the ATS as per the process prescribed under Rule 175 of the CMVR, 1989.

It was found that total seven<sup>20</sup> ATS were being constructed through Government of India (GoI) fund across the State, operated by the private sector. Of these, three ATS (U S Nagar, Doiwala in Dehradun, and Haldwani) were functional by March 2024. The GoU vide G.O. No. 727 dated 29 December 2021, authorised the Commissioner, Transport Department, Uttarakhand, to take all necessary actions to operate the proposed ATS in Doiwala, Dehradun and Udham Singh Nagar districts through private sector.

A joint inspection of ATS, Udham Singh Nagar was done (12 September 2022) by ARTO (Admin) and Regional Inspector (RI), Technical and as per their report following points were noticed:

- ✓ The testing track width for three wheelers and LMVs was only 4.90 meters and for MMV and HMV it was five metres instead of the required seven meters for both types of vehicles.
- ✓ In both cases, the testing track length was found to be 0.2 meters less than the required standard of 32 meters.
- ✓ In the case of a truck trailer, when the entry gate is used, the trailer remains outside while the truck/tractor enters. The entry gate has a slight slope.
- ✓ There is no provision for testing of construction vehicles equipped with a boom/bucket at the front/rear.
- ✓ There is no arrangement for testing the trailers of multi-axle/articulated vehicles.
- ✓ The testing station is located in a low-lying area and there is a high possibility of work being disrupted during the rainy season due to water accumulation.
- ✓ No arrangement for chassis verification/inspection of vehicles.
- ✓ The ATS is located under 33 KV High Voltage Line.
- ✓ Documents related to Workforce and Qualifications were not provided to the inspection team.

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<sup>19</sup> RTO, Dehradun (30 cases); RTO, Almora (16 cases); and ARTO, Udham Singh Nagar (30 cases).

<sup>20</sup> Two in Dehradun (Doiwala & Vikas Nagar), Udham Singh Nagar, Haldwani, Haridwar, Roorkee and Tanakpur.

To verify this finding, the audit team, along with the RI (Technical), Udham Singh Nagar went for a joint physical inspection (24 January 2025) of the ATS, Udham Singh Nagar, which could not be completed due to refusal of the ATS operator. This was informed to ARTO Udham Singh Nagar and the office of the Transport Commissioner, but no reply was given by them.

Further, it was found that ATS operator, who was a private partner, is exclusively using the name of government department (As depicted in *Image-2.1* alongside), thus misleading the stakeholders. While this should be clearly mentioned to be only authorised by the Transport Department.



**Image-2.1:- ATS, Udham Singh Nagar**

Despite these shortcomings, the Transport Commissioner's office awarded the work order of the testing centres to M/s Pranam Builders Private Limited from 05 November 2022, which indicates that the department had not taken the due cognizance of the terms and conditions given in the MoRTH Notification. In joint physical inspection of ATS, Doiwala, Dehradun (10 February 2025) along with the RI (Technical), Dehradun no significant finding was observed.

The State Government replied (August 2025) that permission was granted based on the inspection report of the RTO, Haldwani, which did not highlight any such shortcomings. Further, during the exit conference (25 July 2025), it was informed that the department would conduct a re-inspection of the ATS in Udham Singh Nagar.

The reply regarding inspection report of the RTO, Haldwani is not acceptable, as the report mentioned the overall width of the area but did not specifically refer to the inspection track.

**Chapter - 3**  
**Revenue Collection**



## Chapter - 3

### Revenue Collection

Transport Department is responsible for levy, assessment and collection of taxes and fees relating to vehicle registration, fitness certificate and other services rendered by them, for which financial targets are fixed by the State Government for each financial year. Observations in respect of collection of revenue and other financial issues are discussed in this Chapter.

#### **Brief snapshot of the chapter:**

- The targets set for revenue collection had not been achieved by the Department during the period 2019-24, except 2022-23.
- Total 65,931 vehicles were having tax arrears amounting to ₹ 361.86 crore. Out of which, arrears of ₹ 176.81 crore were outstanding from 18,892 vehicles for more than five years.
- Green Cess amounting to ₹ 209.20 crore was collected till 31 March 2024 for the purpose of implementation of various measures of air pollution and improvement of Urban Transport System, however, only ₹ 10 crore was released by the Government up to 31 March 2024.
- Revised rates of Green Cess were updated in Vahan application with a delay of 26 days, because of which Green Cess on transport vehicles was levied at lesser rates during this period, leading to short collection of Green Cess amounting to ₹ 9.77 lakh from 2,960 vehicles in the State.
- An amount of ₹ 3,819.00 crore was received by the Department as tax from vehicles during the period 2019-24, out of which ₹ 76.38 crore was to be deposited in Accident Relief Fund. However, an amount of ₹ 30.02 crore only (39 per cent) was deposited in the fund leaving the balance of ₹ 46.36 crore.
- Refunds of tax were being processed manually as there was no provision for it in the Vahan 4.0 application.
- An amount of ₹ 95.75 crore was collected in the Road Safety Fund till March 2024, however, only ₹ 39.74 crore was released for road safety measures to various departments.

#### **3.1 Shortfall in achievement of targets**

Estimates of income and expenditure are sought in the prescribed format by the Finance Department, based on which targets are determined by the State Government. The details of target fixed by State Government and achievements there against are given in the **Table-3.1** below:

Table-3.1: Shortfall in achievement of Revenue targets

(₹ in crore)

Financial Year	Target fixed by Govt.	Achievement*	Excess (+)/ Shortfall (-) (in per cent)
2019-20	965.00	880.03	(-) 84.97 (8.81)
2020-21	980.00	712.50	(-) 267.50 (27.30)
2021-22	1,050.00	861.10	(-) 188.90 (17.99)
2022-23	1,155.00	1,158.37	(+) 3.37 (0.29)
2023-24	1,475.00	1,296.46	(-) 178.54 (12.10)

Source: Departmental figures.

\*Achievement includes the revenue received of the Transport Department under the Major Heads “MH 0041-Taxes on Vehicles” and “MH 1055-Departmental Receipts”.

It is evident from the above table that the Department could not achieve the targets fixed by the Government during 2019-24 except 2022-23.

The State Government, while accepting the facts, replied (August 2025) that the transport system was adversely affected by the COVID-19 pandemic from financial year 2019-20 to financial year 2021-22, which led to shortfalls in achieving the expected revenue targets. However, in financial year 2022-23, the department achieved 100 per cent of its target post-COVID. Consequently, the targets for financial year 2023-24 were raised by 27.7 per cent. However, vehicle registrations increased by only 7.59 per cent, resulting in the target not being met for the year.

### 3.2 Assessment and realisation of Government dues

According to Paragraphs 81 and 82 of the Uttarakhand Budget Manual 2012, Government dues should be assessed, realised and duly credited into the Government account regularly and promptly. The amounts deposited into the treasury through the challans should bear full and correct classification of account and duly reconciled to minimise chances of discrepancies between the treasury figures and the departmental figures. In Audit, the following discrepancies were noticed:

#### 3.2.1 Trend of recovery

As per the details of arrears of revenue made available by the Transport Department, year-wise data of opening balance, demand raised, recovered amount and closing balance is given in the Table-3.2 below:

Table-3.2: Year-wise data of pending recovery

(₹ in crore)

Financial Year	Opening Balance	Annual Demand	Total demand to be Recovered	Annual Recovery	Percentage of recovery to total demand	Closing Balance
2019-20	11.10	3.81	14.91	4.10	27.50	10.81
2020-21	15.04	7.31	22.35	2.97	13.29	19.38
2021-22	245.27	54.73	300.00	43.79	14.60	256.21
2022-23	256.21	142.09	398.30	110.79	27.82	287.51
2023-24	287.51	187.16	474.67	131.80	27.77	342.87
<b>Total</b>		<b>395.10</b>		<b>293.45</b>		

Source: Information furnished by the Department.

As evident from the above table, arrears of revenue increased from ₹ 11.10 crore to ₹ 342.87 crore during the period 2019-24. Further, recovery as a percentage of total demand during a year was also way below and ranged between 13 and 28 per cent. Moreover, opening balance for the years 2020-21 and 2021-22 do not reconcile with the closing balance of the year 2019-20 and 2020-21 respectively.

The State Government, while accepting the fact (August 2025), informed that the format for reporting outstanding revenue was revised at the Transport Commissioner's office during the financial years 2020-21 and 2021-22, which resulted in discrepancies between the opening and closing balances. Additionally, it was stated that the Vahan portal does not have a specific format to display arrears against individual vehicles. It was further clarified that since motor vehicle tax is collected in advance, arrears become due at the end of each quarter. Therefore, the closing balance as of 11:59 PM on 31 March differs from the opening balance calculated at 12:01 AM on 01 April.

### 3.2.2 Revenue deposit

Major Head 0041-Taxes on Vehicles includes receipts from Taxes on vehicles, fee, penalty, compounding fee (challan fee), and cess etc. under the Motor Vehicles Act and the State Motor Vehicles Taxation Act and rules made thereunder. The amount of compounding fee is being collected by the Transport Department as well as Police Department (traffic and general police) both.

Total revenue receipts under the MH 0041 including compounding fees collected by the Police Department during the period 2019-24 was provided by the Transport Department. Audit noticed that these figures did not match with revenue figures under MH 0041 shown in the Finance Accounts. Details are given in the **Table-3.3** below.

**Table-3.3: Deposit of Revenue under MH 0041**

(₹ in crore)

Financial Year	Revenue Collected under MH 0041				
	Transport Department	Police Department	Total	As per Finance Accounts	Difference
1	2	3	4	5	6
2019-20	876.43	33.75	910.18	907.80	2.38
2020-21	710.87	10.89	721.76	741.00	(-) 19.24
2021-22	859.18	26.99	886.17	889.02	(-) 2.85
2022-23	1,156.44	36.83	1,193.27	1,211.55	(-) 18.28
2023-24	1,294.09	38.74	1,332.83	1,389.67	(-) 56.84
<b>Total</b>	<b>4,897.01</b>	<b>147.20</b>	<b>5,044.21</b>	<b>5,139.04</b>	<b>(-) 94.83</b>

Source: Information furnished by the Department and Finance Accounts.

As evident from the above table, there was a huge difference of ₹ 94.83 crore between the figures of Transport department and the figures of Finance Accounts during the period 2019-24. Departmental figures should have been reconciled with the treasury figures (finally reflected in Finance Accounts) as provided in Paragraphs 81 and 82 of the Uttarakhand Budget Manual, 2012.

The State Government, while accepting the fact (August 2025), informed that a meeting had been scheduled with National Informatics Centre (NIC) and the banks. Additionally, the reconciliation process of the Vahan portal is currently underway. Further, the revenue-related heads of account have been expanded on the IFMS portal to align with the revenue figures reflected on the Vahan portal.

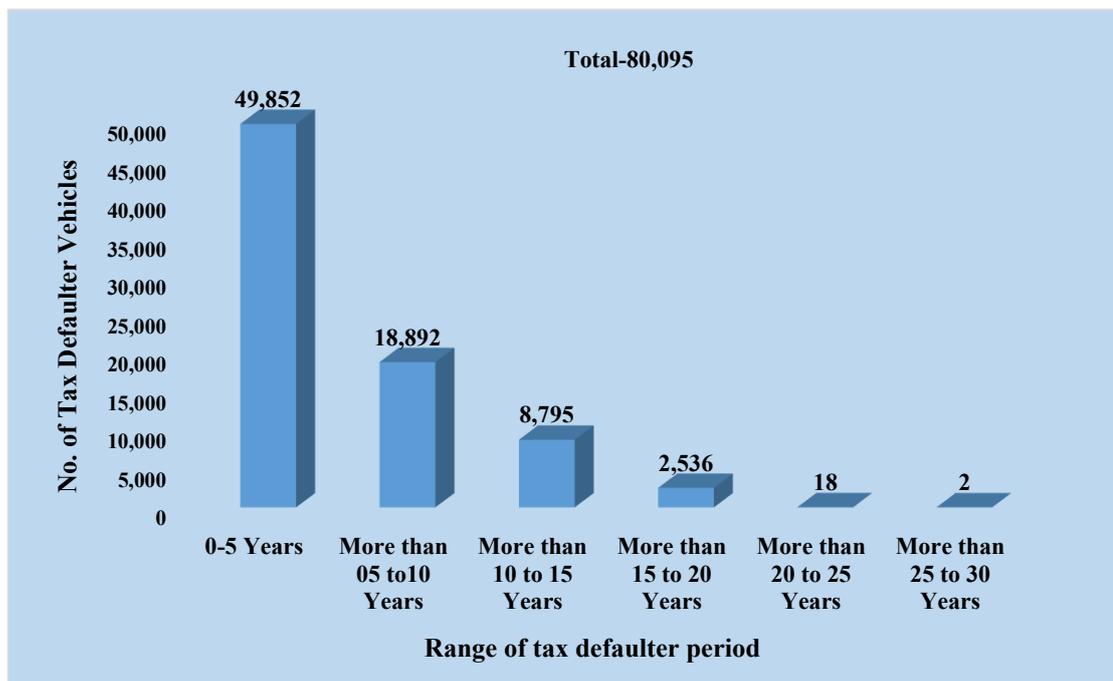
### 3.3 Defaulter's Report Module

As per Section 4 of Uttarakhand Motor Vehicles Taxation Reforms Act, 2003, no motor vehicle shall be used in any public place in the State, unless a tax at the rate applicable

in respect of such motor vehicle, (as may be specified by the State Government by notification issued from time to time) has been paid in respect thereof.

As per tax defaulters' data provided by the department, total 80,095 vehicles of the State were tax defaulters as on 31 March 2024. Out of these, 65,931 vehicles<sup>1</sup>, were having tax arrears amounting to ₹ 361.86 crore. For the rest of 14,164 cases, 'NA' was marked in tax arrears column, which leaves the probability of more tax arrears not being reflected in the data. The age-wise analysis of defaulter vehicles is shown below in **Chart-3.1** below:

**Chart-3.1: Age analysis of tax defaulter vehicles**



*Note: 35 Vehicles having "NA" Tax Arrear falling under the range "0-5 Years" and 2,778 Vehicles having "NA" Tax Arrear falling under the range "More than 5 to 10 Years".*

Further, above data of 80,095 vehicles also included 16 cancelled vehicles of one test-checked unit (ARTO, Udham Singh Nagar), which had been already cancelled<sup>2</sup> in old version Vahan-1.0 and tax amount of ₹ 45.33 lakh was shown outstanding against these vehicles in new version Vahan 4.0. This reflects the flaw of the system as no tax should be levied on a cancelled vehicle and in absence of any remark like cancellation of a vehicle, such undue arrears were getting piled up.

The State Government while accepting the fact (August 2025), informed that a letter had been forwarded to NIC for making available the arrears report of 65,931 vehicles. Further, during the exit conference (25 July 2025), it was clarified that some vehicles cancelled in Vahan 1.0 have been reflected in Vahan 4.0 with arrears. Regarding vehicles with arrear amount 'NA', it was clarified that vehicles paying additional tax, which was abolished in 2012, have been shown as NA in the tax defaulters report.

<sup>1</sup> Tax defaulter vehicle up to 10 years.

<sup>2</sup> As per Vahan-4.0 application.

### 3.4 Green Cess

According to sub-section (5) of Section 4 of Uttarakhand Motor Vehicle Taxation Reform Act, 2003, in addition to the tax levied under this Act, there shall be levied and collected a "Cess" called "Green Cess" on the motor vehicles suitable for use on road at such rate as may be notified by the State Government for the purpose of implementation of various measures of air pollution and improvement of Urban Transport System. As mentioned in sub-section (1) of Section 8-A of the said Act, the State Government shall establish<sup>3</sup> a fund to be known as "the State Urban Transport Fund" for transport infrastructure development, road safety and air pollution control in urban areas. The Cess collected under sub-section (5) of Section 4 shall be credited to the said fund.

#### 3.4.1 Short utilisation of collected Green Cess

As per Uttarakhand State Urban Transport Rules, 2015, the amount received by the Transport Department as Green Cess under sub-section 5 of Section 4 of the Act was to be deposited in the Treasury under MH 0041. Further, this collected amount was to be deposited by the Transport Department in the State Urban Transport fund through budget provision in the next financial year.

The year-wise details of Green Cess received by the State from the starting of cess up to 2023-24, are given in **Table-3.4** below:

**Table-3.4: Details of Green Cess**

Financial Year	Off-line received	On-line received	Total
Up to 2018-19	77.27	9.81	87.08
2019-20	9.02	14.08	23.10
2020-21	5.24	15.90	21.14
2021-22	5.02	18.04	23.06
2022-23	4.49	21.21	25.70
2023-24	6.37	22.84	29.21
<b>Total</b>	<b>107.41</b>	<b>101.88</b>	<b>209.29</b>

(₹ in crore)

Out of total Green Cess collected till 2023-24 (₹ 209.29 crore), only ₹ 10.00 crore was released in 2023-24 (March 2024) by the State Government, for the construction of Children Traffic Parks. This is clear from the above that Green Cess could not be fully utilised for underlying objectives.

The State Government, while accepting the facts (August 2025), stated that ₹ 10 crore had been utilised for the construction of children's parks<sup>4</sup> during the financial year 2023-24.

#### **Recommendation - 3:**

***The Department should prepare an annual action plan for the utilisation of Green Cess funds on eligible projects, as the accumulation of unutilised Green Cess defeats its intended purpose.***

<sup>3</sup> Uttarakhand Government, Transport Section -1, Notification No, 181/IX-1/42(2014)/2016 dated 15 March 2016.

<sup>4</sup> Dehradun and Haridwar.

### 3.4.2 Short realisation of Green Cess of ₹ 9.77 lakh

Government of Uttarakhand provisioned (January 2019) to levy Green Cess at the rate of ₹ 600 at the time of renewal of fitness certificate under Section 56 of the MV Act, 1988 for transport vehicles which have completed six years of age from the date of registration. The rates of Green Cess for transport vehicles were revised *w.e.f.* 09 February 2024.

Audit observed that the revised rates were updated in Vahan application on 07 March 2024 *i.e.* with a delay of 26 days, because of which Green Cess on transport vehicles was levied at lesser rates during this period, leading to short collection of Green Cess amounting to ₹ 9.77 lakh from 2,960 vehicles in the State.

The State Government, while accepting the fact (August 2025), informed that the revised rates were updated in the software following live testing by NIC, which may cause delays in the process. The reply is not justified, as the department should establish a framework to minimise the number of days lost due to such delays.

### 3.5 Short transfer of ₹ 46.36 crore to the Uttarakhand Road Transport Accident Relief Fund

According to Section 8 of the Uttarakhand Motor Vehicles Taxation Reform Act, 2003, the State Government was to establish a fund to be known as “The Uttarakhand Road Transport Accident Relief Fund” for the purpose of providing relief to the passengers or other persons suffering casualty in any accident in which a public service vehicle is involved or to the heirs of such passengers or other persons. The amount equivalent to two *per cent* of the tax levied under Section 4 was to be credited to the said fund.

As per the information provided by the Transport Commissioner, the amount received by the department in the form of tax and deposited in the Accident Relief fund during the period 2019-24 is given in **Table-3.5** below:

**Table-3.5: Detail of received tax and transfer to Accident Relief Fund during 2019-24**

(₹ in crore)

Financial Year	Tax received in office	Tax received online	Gross Tax Amount	Two <i>per cent</i> to be deposited in Fund	Amount actually deposited in Fund	Short Deposit (in <i>per cent</i> )
1	2	3	4=2+3	5=2 <i>per cent</i> of 4	6	7=5-6
2019-20	244.50	409.01	653.51	13.07	4.23	8.84 (67.64)
2020-21	93.62	452.65	546.27	10.92	1.90	9.02 (82.60)
2021-22	110.98	564.40	675.38	13.51	3.13	10.38 (76.83)
2022-23	158.59	753.21	911.80	18.24	8.82	9.42 (51.64)
2023-24	153.96	878.08	1,032.04	20.64	11.94	8.70 (42.15)
<b>Total</b>	<b>761.65</b>	<b>3,057.35</b>	<b>3,819.00</b>	<b>76.38</b>	<b>30.02</b>	<b>46.36 (60.70)</b>

Source: Information furnished by the Department.

It is evident from the above table that during the period 2019-24 an amount of ₹ 3,819.00 crore was received by the department as tax from vehicles, out of which ₹ 76.38 crore was to be deposited in Accident Relief fund, whereas only an amount of ₹ 30.02 crore (39 *per cent*) was deposited in the fund leaving the balance of

₹ 46.36 crore. Short deposit in the fund ranged between 42 and 82 *per cent* during the period.

The State Government while accepting the fact (August 2025), stated that with the implementation of online tax payment, cash deposits at the offices have significantly decreased. Furthermore, due to the absence of a specific provision in the software, two *per cent* of the tax amount is not being deposited into the designated bank account but is instead being fully credited under MH 0041 in the treasury.

### 3.6 Collection of Uttarakhand Transport and Civil Infrastructure Cess after the abolition of check posts

Uttarakhand Transport and Civil Infrastructure Cess Bill, 2012 was passed by the Uttarakhand Legislative Assembly in January 2013, to impose and collect Transport and Civil Infrastructure Cess on motor vehicles, passing through any road in the State of Uttarakhand.

From December 2021, the Uttarakhand Transport and Civil Infrastructure Cess was being collected through online process instead of previous provision of transport check posts in the State. Scrutiny of the records revealed that after the abolition of check posts and unavailability of the provision of depositing the cess online on the Vahan portal, the cess was not being collected from non-transport vehicles. In the case of transport vehicles, the cess was deposited only once at the time of seeking permit, instead of each time while entering in the State. Detail of collection of cess during the period 2019-24 is given in the **Table-3.6** below:

**Table-3.6: Detail of collection of cess during 2019-24**

(₹ in crore)

Financial Year	Off-line received	On-line received	Total amount received	Percentage against total amount received during 2019-24
2019-20	4.98	1.64	6.62	30
2020-21	2.37	1.46	3.83	17
2021-22	3.24	2.27	5.51	25
2022-23	0.17	2.96	3.13	14
2023-24	0.3	2.99	3.29	14
<b>Total</b>	<b>11.06</b>	<b>11.32</b>	<b>22.38</b>	

As evident from the above table, collection of cess reduced from ₹ 6.62 crore in 2019-20 to ₹ 3.29 crore in 2023-24. Further analysis revealed that the percentage of amount received during a year to total amount received during the period 2019-24 has also reduced from 30 to 14 *per cent* during the period 2019-20 to 2023-24. Further, the annual average collection of cess reduced from ₹ 5.32 crore during 2019-22 to ₹ 3.21 crore during 2022-24.

During exit conference (25 July 2025), the State Government replied that check posts were abolished in compliance with GoI directives. Automatic Number Plates Recognition<sup>5</sup> (ANPR) cameras have been installed and a system is currently being developed for the automatic collection of cess.

<sup>5</sup> Automated Number Plate Recognition.

### **3.7 Absence of provision for refund of tax in Vahan Application**

Section 12 of the Uttarakhand Motor Vehicles Taxation Reforms Act, 2003 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, sub section (5) of the above section stated that the owner of a motor vehicle other than a transport vehicle shall be entitled to a refund of tax if such motor vehicle has been converted into a transport vehicle or the registration of such motor vehicle has been cancelled.

During scrutiny, no provision was found in Vahan 4.0 application for the processing of applications of such refunds. The test-checked offices could not provide any correspondence with the higher authorities regarding inclusion of such provision in the Vahan portal. However, Audit noticed that the refunds were being processed manually.

The State Government while accepting the fact (August 2025), replied that refunds are presently being processed manually and steps are being taken to implement an online refund system.

### **3.8 Short utilisation of Uttarakhand State Road Safety Fund**

Under the Uttarakhand Road Safety Fund Rules, 2017, a fund was to be established by the State Government for the purpose of strengthening road safety in the State and implementing road safety measures. This fund was to be established by opening a separate sub-head 03-Motor Transport Reserve Fund (Uttarakhand Road Safety Fund) under the account head 8235-General and Other Reserve Funds. 25 per cent (30 per cent from the financial year 2022-23) of the compounding fee collected in a financial year was to be deposited in this fund by making budget provision in the next financial year.

During scrutiny of records, it was found that till March 2024, an amount of ₹ 95.75 crore was collected in the Road Safety Fund out of which ₹ 39.74 crore was released for road safety measures to various departments<sup>6</sup>. Out of this released amount only ₹ 28.98 crore<sup>7</sup> was utilised. Thus, ₹ 66.77 crore (70 per cent) of the funds collected was not utilised for its intended purposes, impacting road safety works in the State.

The State Government while accepting the fact (August 2025), stated that ₹ 39.74 crore received had been deposited into the Road Safety Personal Ledger Account (PLA). However, no reply was furnished regarding unutilised funds.

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<sup>6</sup> Education Department- ₹ 29.23 lakh, Health Department- ₹ 174.00 lakh, Police Department- ₹ 663.50 lakh, Public Works Department- ₹ 365.03 lakh, Uttarakhand Privahan Nigam- ₹ 56.00 lakh, Transport Department- ₹ 2,686.39 lakh (Total ₹ 3,974.15 lakh i.e. ₹ 39.74 crore).

<sup>7</sup> Education Department- ₹ 27.80 lakh, Health Department- ₹ 141.13 lakh, Police Department- ₹ 663.50 lakh, Public Works Department- ₹ 363.31 lakh, Transport Department- ₹ 1,702.14 lakh (Total ₹ 2,897.88 lakh i.e. ₹ 28.98 crore).

**Chapter - 4**  
**Issuance, Renewal and Cancellation**  
**of Licences**



## Chapter - 4

### Issuance, Renewal and Cancellation of Licences

The matters related to issue of learners' licence, driving licence, conductor licence and licences to Motor Driving Training School (MDTS) were examined in the audit and the observations noticed have been covered in this Chapter.

#### **Brief snapshot of the chapter:**

- Analysis of Sarathi data revealed that 144 individuals were issued 288 driving licences (DLs) indicating that an individual was holding more than one DL. These DLs were issued either from the RTOs/ARTOs of the State or in some cases one DL from the State of Uttarakhand and the other one from another State.
- Format of DLs issued by the department was not in conformity with the format prescribed by the Ministry of Road Transport and Highways (MoRTH), as it did not contain fields regarding Organ donor, Invalid Carriage, Hill validity and Emergency contact number.
- Three test-checked units did not dispatch the driving licences through post to the applicants and therefore, the applicants had to come to the Transport office to collect them physically. RTO, Dehradun did not provide information on the subject.
- Three test-checked units in the state, except the office of RTO, Dehradun, did not have automated driving testing tracks for conducting the driving tests.
- The data of four test-checked units revealed that unusually high number of tests (upto 628 tests) were conducted in a single day during the period 2019-24.
- Regular periodic inspections of the Motor Driving Training Schools were not conducted by the competent authority during the audit period 2019-24.
- During the period 2019-24, drivers coming from outside Uttarakhand were applying for Hill Endorsement and depositing prescribed fee online, and the hill endorsements were being granted without any efficiency test or checking of credentials. Thus, the process of grant of hill endorsement was limited to earning revenue only.

#### **4.1 Issue of more than one Driving Licence to an individual**

Section 6 of the MV Act, 1988 provisions for restriction on the holding of Driving Licence (DL) by an individual and states that no person can hold more than one DL except in specific case<sup>1</sup>.

Analysis of Sarathi data revealed that 144 individuals were issued 288 DLs indicating that an individual was holding more than one DL. These DLs were issued either from the RTOs/ ARTOs of the State or in some cases one DL from the State<sup>2</sup> of Uttarakhand

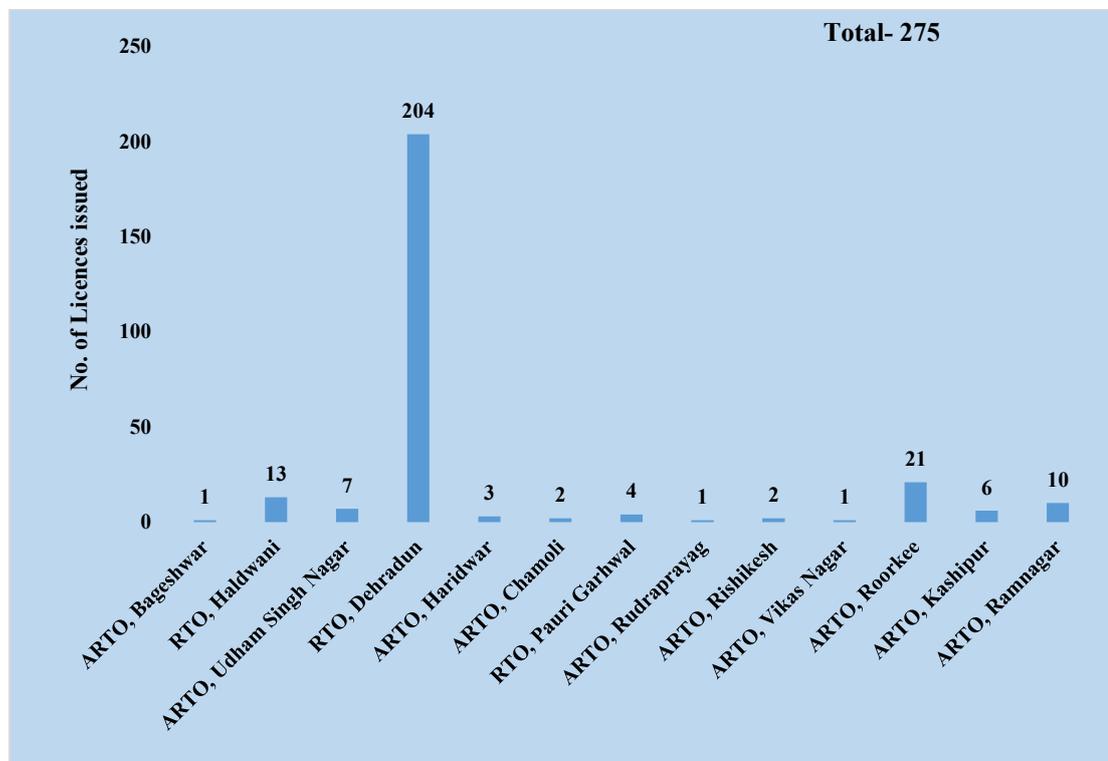
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<sup>1</sup> Driving licences to drive motor vehicles, belonging to the Central Government (Defence services).

<sup>2</sup> 262 licences.

and the other one from another state<sup>3</sup>. Details of RTOs/ARTOs who issued at least one DL (out of total 275 DLs issued in Uttarakhand) to these 144 individuals are given in **Chart-4.1** below:

**Chart-4.1: Issue of more than one driving licence to an individual**



Source: Sarathi database.

Out of the total 275 licences in the State, 212 licences were from three<sup>4</sup> out of four test-checked units. No such case was observed in the RTO, Almora. Audit checked the documents relating to DLs issued to 35 sampled cases<sup>5</sup> in the three test-checked units and found that in all these 35 cases, individuals were having more than one DL.

The State Government while accepting the facts (August 2025), stated that notices would be issued to the concerned licence holders, and the process for licence cancellation would be initiated.

**Recommendation - 4:**

***The Department may strengthen validation checks in Sarathi application to ensure that more than one driving licence is not issued to an individual.***

**4.2 Driving Licence not issued in the prescribed format**

The Ministry of Road Transport and Highways notified<sup>6</sup> the design of the card of Driving Licence to be issued. The front and rear view of the prescribed format for DL is shown in **Image-4.1** below:

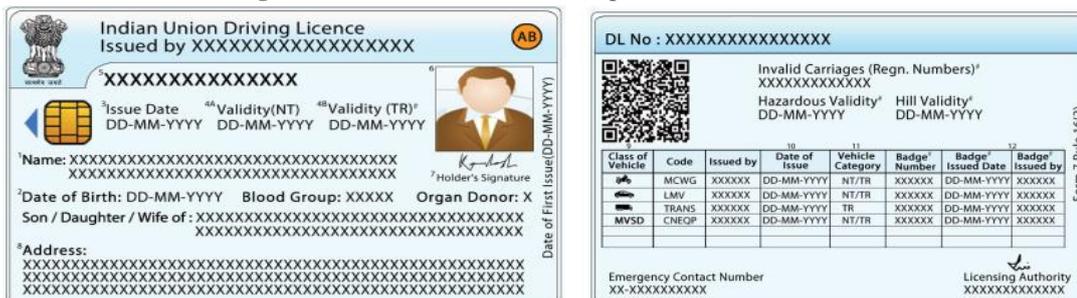
<sup>3</sup> Twenty Six licences.

<sup>4</sup> RTO, Dehradun; ARTO, Udham Singh Nagar; and ARTO, Rudraprayag.

<sup>5</sup> RTO, Dehradun-30; ARTO, Udham Singh Nagar-04; and ARTO, Rudraprayag-01.

<sup>6</sup> Notification GSR 174(E) dated 01 March 2019 (came in force from 01 October 2019).

Image-4.1: Front and rear view of the prescribed format for DL



Front part of the card of driving licence

Rear part of the card of driving licence

The format has certain additional information such as, whether the licence holder is organ donor or not. Also, the format has endorsement space for Invalid carriage, hazardous validity, hill validity and Emergency contact number. It was noticed that driving licences were being issued in a plastic card which do not have any information as prescribed in the notification.

The State Government while accepting the fact (August 2025), replied that any changes notified by the Central Government are usually updated automatically by NIC. However, this was not done in the present case. The necessary entries, as per the notification, will be made shortly in the prescribed format.

#### 4.3 Driving Licence not dispatched to the applicants through post

Rule 12C (Fourth Amendment dated 16 December 2016) of the UKMVR, 2011 provisions for dispatch of driving licence to the applicant through post and for this, the applicant has to submit his self-addressed envelope with the prescribed postage stamp for registered post.

Out of the four test-checked units, the information regarding issue and dispatch of driving licences for the period 2019-24 was provided by the three test-checked units<sup>7</sup> only. As per the reply, total 85,122 driving licences<sup>8</sup> were issued during 2019-24, out of which none were dispatched through post due to non-collection of self-addressed (postage affixed) envelopes. The RTO, Dehradun did not provide information on the subject. As the offices did not dispatch the driving licences through post to the applicants, the applicants had to collect their driving licences physically from the office.

The State Government while accepting the fact (August 2025), replied that instructions are being issued to ensure compliance with Rule 12(C) of the UKMVR, 2011. Additionally, during the exit conference (25 July 2025), it was informed that the department is planning to implement a system for dispatching Driving Licences to applicants via courier service, like the practice followed in some other states.

#### 4.4 Inadequate infrastructure for conducting of driving tests

Rule 15 of the CMVR, 1989 prescribes testing of skill<sup>9</sup> for issuance of Driving Licence. A well-established infrastructure is required to test the driving skill of the applicant to

<sup>7</sup> RTO, Almora; ARTO, Udham Singh Nagar; and ARTO, Rudraprayag.

<sup>8</sup> RTO, Almora- 26,356; ARTO, Udham Singh Nagar- 44,826; and ARTO, Rudraprayag- 13,940.

<sup>9</sup> Adjust rear-view mirror; take move away safely and smoothly straight ahead at an angle, engaging all gears until the top gear is reached; to change to the lower gears quickly from the top gear when the traffic conditions warrant such change; change quickly to lower gears when driving downhill *etc.*

ensure that he is able to start the vehicle smoothly, do reverse parking, familiar with appropriate shifting of gears, understands traffic signals, round turn and control the vehicle effectively in an uphill/ downhill terrain.

During audit, it was revealed that the offices of the RTO/ ARTO in the State were conducting the driving test through manual mode except the RTO, Dehradun which is conducting driving test through Automated Driving Testing Tracks (ADTT). It was informed by the department that as on 31 March 2024, construction work of ADTT was in progress under the 10 offices<sup>10</sup> of the department.

During joint physical verification of the test-checked units, it was noticed that the three offices which conduct driving test in manual mode did not have requisite infrastructure and facilities for conducting driving tests as given in **Table-4.1** below:

**Table-4.1: Availability of infrastructure for conducting driving tests**

Name of office	Availability of infrastructure					
	Complete track structure	Sufficient space for round turn	Facility for testing of uphill and downhill control	Facility for reverse parking	Facility for checking of traffic signal and overtaking	Video recording facility
	No. The tests are conducted on the approach road of the office	Partially. The approach road is connected to a ground, no hard surface)	Yes	No	No	No
<b>RTO, Almora</b>						

<sup>10</sup> RTO, Almora; ARTO, Rishikesh; ARTO, Haridwar; ARTO, Roorkee; ARTO, Uttarkashi; ARTO, Kotdwara; ARTO, Haldwani; ARTO, Ramnagar; ARTO, Kashipur; and ARTO, Pithoragarh.

Name of office	Availability of infrastructure					
	Complete track structure	Sufficient space for round turn	Facility for testing of uphill and downhill control	Facility for reverse parking	Facility for checking of traffic signal and overtaking	Video recording facility
ARTO, Udhm Singh Nagar	No. The tests are conducted on hard ground adjacent to office.	No	No	Yes	No	No
						
ARTO, Rudraprayag	No. The tests are conducted on National Highway (NH 07).	No	No	No	No	No
						

During the exit conference (25 July 2025), it was informed that the department is in the process of building ADTTs in various offices and by the end of the financial year 2025-26, 12 ADTTs in various offices will be operational.

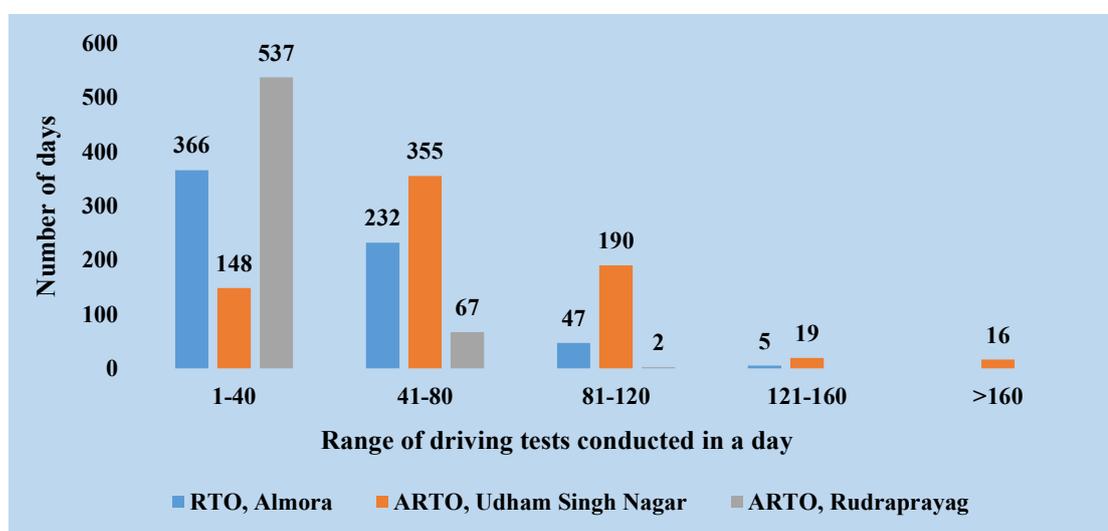
#### 4.5 High number of driving tests conducted in a day

Rule 15 of CMVR, 1989 stipulates that the driving tests is required to be conducted prior to issue a Driving Licence to test the driving skills and knowledge of the applicant about the vehicle.

The information provided by the three test-checked<sup>11</sup> units revealed that no standard time is prescribed to conduct a driving test. However, if considered the entire process, average time of 10 to 12 minutes is required for conducting a single test.

Considering the official working hours of the State Government department, the working hours amount to six hours and 30 minutes<sup>12</sup> in a day. If a Regional Inspector (Technical) conduct driving tests continuously, maximum 39 tests<sup>13</sup> can be done in a day. The test-checked units intimated that the Regional Inspector (Technical) also has to perform duties related to the fitness tests of the vehicles. The data of three test-checked units<sup>14</sup>, which do not have ADTT, revealed an unusual number of tests (upto 628 tests) were being conducted in a single day during the period 2019-24. The range of the conducted driving test is given in **Chart-4.2** below:

**Chart-4.2: Range of driving tests conducted by the test-checked units (2019-24)**



Source: Sarathi database.

On being pointed out, the State Government, while accepting the facts (August 2025), replied that sometimes due to problems in server or internet, the entries are made next day in the computer thus reflecting higher number of tests conducted in a day. Also, in certain offices, the Regional Inspector (Technical) works beyond regular hours to accommodate the public, which is why a higher number of driving tests conducted per day is reflected.

#### **4.6 Not conducting regular inspection of Motor Driving Training Schools by the competent authorities**

Rule 27 and 28 of the CMVR, 1989 empowers the Licensing Authority to inspect the driving schools and to suspend or revoke the licence in case of non-compliance of the

<sup>11</sup> RTO, Almora; ARTO, Udham Singh Nagar; and ARTO, Rudraprayag.

<sup>12</sup> Office time 10:00AM to 05:00PM with lunch break of 30 minutes.

<sup>13</sup> Considering standard time taken as 10 minutes for completing the procedure right from entry of vehicle to take out from driving test area only six tests can be conducted in one hour hence  $6.5 \times 6 = 39$ .

<sup>14</sup> The fourth test-checked unit O/o RTO, Dehradun conducts driving test in ADTT which has three tracks, one each for HMV, LMV and two wheelers. Hence, three tests can be conducted simultaneously at a given time.

requirements. Further, Rule 19 (b) (eleven)<sup>15</sup> of the UKMVR, 2011, states that the Motor Driving Training School (MDTS) will be inspected once a year by the licensing authority<sup>16</sup>, twice a year by the concerned RTO and four times a year by the ARTO (Administration) and a copy of this inspection report to be submitted to the licensing authority.

Documents of the test-checked units<sup>17</sup> revealed that regular inspections of MDTS were not being conducted by any of the competent authority during the audit period 2019-24. Further, it was noticed that only two inspections were done in the two test- checked units<sup>18</sup> during 2019-24 as detailed in *Appendix-4.1*.

The State Government, while accepting the facts (August 2025), replied that instructions have been issued to the Regional and Sub-Regional Transport Offices to carry out inspections of the MDTS within their respective jurisdictions.

**Case Study:** Rule 24 (3) (iv) of the CMVR, 1989 stipulates that the applicant for MDTS owns and maintains a minimum of one motor vehicle each of the type for imparting training. During audit it was noticed that Surya Motor Driving Training School, Dehradun was permitted (24 March 2023) to impart training by the vehicle UP07G0139. The said vehicle was not registered in the name of the MDTS but registered in the name of an erstwhile owner of the MDTS who had died on 22 April 2022. The facts regarding the registration of the vehicles to impart training were not scrutinised, prior to issue of licence to the MDTS and failure to conduct regular inspections resulted in not detecting this issue later.

#### 4.7 Use of Government vehicles by the Motor Driving Training School

Rule 24 (3) (iv) & (v) of the CMVR 1989 stipulates that the applicant for MDTS owns and maintains a minimum of one motor vehicle each of the type for imparting training. The vehicles are available exclusively for purposes of imparting instruction and all such vehicles, except motorcycles, are fitted with dual control facility. Further, MoRTH had issued (December 2021) Scheme/ guidelines for proposal for setting up of Institute of Driving Traffic and Research (IDTR) wherein responsibilities of Central, State Government and Private Partner have been mentioned. Paragraph 1.6.3 of the Guidelines prescribed that the Private Partner would sponsor the vehicles, training aggregates and teaching aids in the IDTR.

During audit of office of the Transport Commissioner, it was found that Institute of Driving Traffic Research (IDTR), Jhajhra, Dehradun has been granted licence as MDTS. It was noticed that four Government vehicles<sup>19</sup> registered in the name of Transport Commissioner, Uttarakhand have been given to the IDTR for training purpose which was in contrary to the Rule 24(iv) of CMVR, 1989.

<sup>15</sup> Amended vide Gazette Notification of 2016.

<sup>16</sup> The Deputy Transport Commissioner / Assistant Transport Commissioner were functioning as the licencing authority for grant of licences to the MDTS during the audit period 2019-24.

<sup>17</sup> RTO, Dehradun; RTO, Almora; ARTO, Udham Singh Nagar; and ARTO, Rudraprayag.

<sup>18</sup> ARTO, Udham Singh Nagar; and ARTO, Rudraprayag.

<sup>19</sup> UK07xxxx89, UK07xxxx85, UK07xxxx14 and UK07xxxx15.

During the exit conference (25 July 2025), it was stated that since the IDTR operates under the PPP mode, government vehicles had been provided to the MDTS. The reply is not acceptable, as the Guidelines of MoRTH had prescribed that private partner would sponsor the vehicles. Moreover, the Department failed to furnish adequate supporting documents to substantiate that the provision of vehicles to the MDTS was the responsibility of the State Government.

#### **4.8 Delayed submission of application for renewal of validity of Motor Driving Training Schools**

Rule 25 of the CMVR, 1989 envisages that the licence granted to MDTS is valid for five years and the applicant may apply for renewal of the licence to the competent authority, not less than 60 days before the date of expiry.

During audit of office of the Transport Commissioner, Uttarakhand, Audit requisitioned files relating to 40 cases of granting/ renewal of licence to MDTS during 2019-24. However, 32 files (21 new permission and 11 renewal) were provided to Audit. It was observed that in seven out of the 11 cases (64 *per cent*) the application for renewal of licences for MDTS was not applied within the prescribed time and in two cases, date of application for renewal of licence could not be ascertained from the records. Out of the seven cases, in five cases the applications for renewal were made 15 to 33 days prior to date of expiry of licence, in one case the application for renewal was made on the date of expiry of licence and in one case the application was made after one month of expiry of licence. Details are mentioned in *Appendix-4.2*.

In absence of any monitoring mechanism and penalty clause for not applying the renewal of licence of MDTS within prescribed time, submission of applications for renewal of licence within prescribed time could not be ensured.

The State Government, in its reply (August 2025), stated that renewals are carried out as per the provisions of the CMVR, 1989. Application for renewal cannot be denied to be received. The State Government does not have the authority to amend Rule 24 (iv) and (v) of the CMVR, 1989 and therefore, it is not possible for the State Government to make provision for late fee.

#### **4.9 Grant of Hill Endorsement to drivers of other States without conducting efficiency test**

Rule 195 of the UKMVR, 2011 stipulates for Hill endorsement in the licence to give permission to drive a public and goods vehicle upon hill roads situated within the jurisdiction of a registering authority.

It is clear from the above that no driver of the public transport vehicle can ply the vehicle in the Hill region of the State unless the driver possesses a hill endorsement. Driving in a hilly terrain requires skills to drive smoothly uphill/ downhill and ability to drive in sharp bends is required to ensure the safety of the vehicle as well as passengers.

Audit noticed that there was no laid down policy/procedure regarding checking the ability of a driver to drive efficiently in a hill region for grant of Hill Endorsement. It was further noticed that during the period 2019-24, drivers coming from outside

Uttarakhand were applying for Hill Endorsement and depositing prescribed fee online, and the hill endorsements were being granted without any efficiency test or checking of credentials. Hence, the process of grant of hill endorsement was limited to earning revenue only. Also, in absence of any policy the frequency/ validity of such Hill Endorsement is not known. Further, the hill endorsement status was also not visible in the DL or Sarathi portal and was required to be checked manually.

The State Government, while accepting the facts (August 2025), stated that the proposal for revising Rule 195 of the UKMVR, 2011 is currently under consideration. It was also informed that the test for granting Hill Endorsement to vehicles for the Char Dham Yatra-2025 is being conducted in physical mode.

**Recommendation - 5:**

***The provisions regarding grant of hill endorsements may be reviewed and a clear policy may be formulated, outlining the procedure and validity period for such endorsements.***

**4.10 Discrepancies observed in the issue of various types of licences**

As per the data available with audit, the four test-checked units issued 2,13,976 Learner Licence (LL), 1,35,531 Driving Licence (DL) and 473 Conductor Licence (CL) during the period 2019-24. Audit scrutinised application records, available on Sarathi portal, of 30 sampled cases each of the LLs, DLs and CLs issued and the cases where the licences were issued without submission of the required documents is given below:

- **Learners' licences-** Rule 5 of the CMVR, 1989 prescribes for submission of self-declaration (Form 1) for physical fitness for issue of LL or Driving licence to drive a vehicle other than a transport vehicle. It was found that out of 120 sampled LLs<sup>20</sup> of four test-checked units, 20 LLs<sup>21</sup> of two test-checked units were issued either without submission of self-declaration form (in 10 cases) or without submission of signed self-declaration form (in 10 cases) by the applicants.
- **Conductor's Licences-** Section 30(3) of the MV Act, 1988 provisions for submission of medical certificate in prescribed form, signed by a registered medical practitioner for grant of CL. Further, Rule 21 (Fourth amendment dated 16 December 2016) of the UKMVR, 2011 envisages that the applicant should possess First aid training certificate from Red Cross Society or authorised medical practitioner. During audit, it was found that out of 115 sampled CLs<sup>22</sup> of the four test-checked units, in 66 cases<sup>23</sup> Medical Certificate and in eight cases<sup>24</sup> First Aid training certificate was not attached with the documents.

The State Government replied (August 2025) that the cases would be taken up for verification.

<sup>20</sup> RTO, Dehradun-30; RTO, Almora-30; ARTO, Udham Singh Nagar-30; and ARTO, Rudraprayag-30.

<sup>21</sup> RTO, Dehradun-07 and ARTO, Udham Singh Nagar-13.

<sup>22</sup> RTO, Dehradun-30; RTO, Almora-30; ARTO, Udham Singh Nagar-30; and ARTO, Rudraprayag-25.

<sup>23</sup> RTO, Dehradun-05; RTO, Almora-23; ARTO, Udham Singh Nagar-18; and ARTO, Rudraprayag-20.

<sup>24</sup> RTO, Almora-04; ARTO, Udham Singh Nagar-03; and ARTO, Rudraprayag-01.



**Chapter - 5**  
**Enforcement Activities and Human  
Resource Management**



## Chapter - 5

### Enforcement Activities and Human Resource Management

This Chapter specifically highlights the enforcement activities<sup>1</sup> carried out by the RTOs/ARTOs in the State, evaluating their effectiveness, efficiency and alignment with statutory mandates.

#### Brief snapshot of the chapter:

- Scrutiny of the e-Challan data provided by the Transport Commissioner, Uttarakhand revealed that the number of challans has increased significantly in 2023-24 compared with the previous years due to implementation of Automatic Number Plate Recognition (ANPR) camera system in May 2023.
- Scrutiny of the e-Challan data did not reveal any instances where higher compounding fees were imposed for repeated offences. Further, instances of levy of incorrect rates of compounding fees were also noticed.
- Scrutiny of the e-Challan data revealed that 1,65,861 challans, amounting to ₹ 58.02 crore, pertaining to the period from 01 April 2019 to 31 December 2024 were not forwarded to Hon'ble Court and were pending at Department level as on 31 July 2024.
- Auction of vehicles seized during enforcement activities was not conducted in a timely manner and seized vehicles were lying idle for more than three years in test-checked units. The seized vehicles were parked in open areas without ensuring the adequate security of the vehicles.
- There were significant delays in deposit of the Government dues recovered from auction of seized vehicles into the Government Account and refund of balances amount to the owners of seized vehicles indicating weak financial controls and poor enforcement of statutory provisions.
- Vehicle Location Tracking (VLT) Command and Control Centre was underutilised and the VLT system was not used effectively for its intended purpose of enhancing public road safety.
- Forty alcometers were procured in July 2018 to check Drunk and Drive cases, out of which, only 22 alcometers were distributed in December 2018, while remaining 18 alcometers were distributed with substantial delays of more than five years.
- In the test-checked units, no inspections of Pollution Under Control (PUC) centres were conducted during the period 2019-24.

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<sup>1</sup> Enforcement activities include checking of vehicles and issuing challans for non-compliance of rules/provisions envisaged in relevant Acts, Rules and regulations.

## **5.1 Enforcement Activities**

Uttarakhand characterised by its hilly terrain and a growing vehicular population, faces unique challenges in transport management. The State is a vital corridor for tourist and commercial traffic, necessitating robust enforcement to address safety and regulatory concerns.

The Transport Department in Uttarakhand has a pivotal role in ensuring compliance with transportation laws, fostering road safety and contributing to revenue generation through the effective regulation of vehicular activities.

### **5.1.1 Functions of ARTO (Enforcement)**

The Transport Commissioner vide order dated 12 June 2006 had enumerated the duties of ARTO (Enforcement). The overall duty of ARTO (Enforcement) is enforcement of the provisions of the MV Act, 1988, the Uttarakhand Motor Vehicles Taxation Reform Act 2003 and the rules framed thereunder. The primary functions include the following:

- ✓ Monitoring compliance with Vehicle Registration and Taxation Laws: Ensuring vehicles operating within Uttarakhand meet registration and tax payment requirements under State and National regulations.
- ✓ Enforcement of Traffic Rules and Safety Standards: Collaborating with traffic police to oversee speed limits, weight regulations and pollution control norms.
- ✓ Checks on Valid Permits and Driver Licensing: Conducting routine inspections to validate operating permits and driver credentials.
- ✓ Implementation of Technological Interventions: Utilising digital platforms for challans, e-payments and tracking offender records to enhance enforcement transparency and efficiency.

### **5.1.2 e-Challan software**

The Ministry of Road Transport and Highways (MoRTH) in collaboration with NIC (May 2016) has developed an electronic based system (e-Challan software) for recording of offences including compounding, impounding, making endorsements, suspension and revocation of licences and registrations, issuance of e-Challan and preserving, retaining and granting access to machine readable, printable, shareable, verifiable and secure electronic records. e-Challan software introduces a novel concept of using mobile based app for issuing e-Challan. The system aims to provide a perfect solution for the challenges which the Transport Department usually faced with respect to tracking the challan records, payments, reports *etc.* by leveraging latest technologies which are easy to use, adapt and implement at the ground level.

The e-Challan data as well as Annual Returns for the period from 2019-20 to 2023-24, provided by the office of Transport Commissioner, Uttarakhand was analysed by the audit. Analysis of the e-Challan data provides an overview of various traffic offences and the corresponding number of challans issued for each violation as shown in **Chart-5.1** below:

Chart-5.1: Offence wise details



It was noticed that the number of challans has increased significantly in 2023-24 compared with the previous years due to implementation of ANPR camera system in the State. The audit findings related to e-Challan and enforcement activities are discussed in succeeding paragraphs.

## 5.2 Levy of inappropriate rates of compounding fee

Government of Uttarakhand vide Notification<sup>2</sup> dated 24 September 2019 authorised all officers of the Transport Tax Officer-Grade-1 and above of the Transport Department to compound the offences punishable under the specified sections in respect of offences detected by any officer of the State in their jurisdiction, for the amount specified in each section. The revised rate of compounding was enforced from date of issue of notification *i.e.*, 24 September 2019.

Scrutiny of e-Challan data provided by the Transport Commissioner, Uttarakhand revealed that in 52,142 offences<sup>3</sup> during 2019-20 to 2023-24, the fine/compounding amount for various type of offences was levied at ₹ 100. However, as per the Government notification, none of the offence was notified for levy of fine of ₹ 100.

Further scrutiny of e-Challan data revealed that 1,615 offences pertaining to “Without Seat Belt while driving four wheeler” were fined with ₹ 100 instead of ₹ 1,000 and 3,438 offences pertaining to “vehicle violating standards prescribed for control of noise (using multi tone horn / pressure horn)” were fined with ₹ 1,000 instead of prescribed fine of ₹ 2,500. This resulted in short levy of compounding fee amounting to ₹ 66.10 lakh<sup>4</sup> during the period of 2019-24.

<sup>2</sup> No. 418/ix-1/53/2019 dated 24.09.2019 of Transport Department.

<sup>3</sup> Challan date from 1<sup>st</sup> October 2019 onwards (Excluding levied by the Hon’ble Court).

<sup>4</sup>  $1,615 \times ₹ 900 + 3,438 \times ₹ 1,500 = ₹ 66,10,500$ .

During the field audit of test-checked units, it was noticed that the tablets/machines issued to the enforcement officers/officials were reflecting similar type of offences with different fine/penalty amounts resulting in different compounding fees being levied for the same offences as detailed in *Appendix-5.1*. On being enquired, it was informed by the Department that both old and new rates of compounding fee for an offence were available in the tablets/software.

The State Government, while accepting the facts (August 2025), stated that upon investigation of 52,142 offences, documents related to 41,091 cases were found to be in order, although they were not produced at the time of checking/issuance of challan. Consequently, a fine of only ₹ 100 was imposed in these cases due to the failure to disable old offences in the software. This issue has since been rectified in the software as of 02 July 2025. Additionally, all Enforcement Officers have been directed to impose challans/fines strictly as per the rates prescribed in the notification issued in September 2019.

### **5.3 Repeated offences not detected by challan machine for levy of higher rates of compounding fee**

The Government of Uttarakhand vide notification<sup>5</sup> dated 24 September 2019 prescribed double/multifold compounding fees for repeated offences under various sections such as sections 177, 184 (c), 186, 189, 190 (2), 192, 196 of the MV Act, 1988.

Scrutiny of the e-Challan data provided by the Transport Commissioner, Uttarakhand did not reveal any instances where higher compounding fees were imposed for repeated offences.

Further, during the field visit of test-checked units, it was observed that the challan machine/tab was unable to automatically detect repeated offences. As a result, the system did not calculate the compounding amount for subsequent offences at the enhanced rate.

The State Government, while accepting the facts (August 2025), stated that although the provision for higher fines for subsequent offences has been incorporated into the e-Challan master, it is not being automatically retrieved by the e-Challan machines/tabs provided to Enforcement Officers. In this regard, a letter is being issued to NIC to make the necessary modifications in the software.

### **5.4 Challans amounting to ₹ 58.02 crore not forwarded to Hon'ble Court**

As per Rules 167 of the CMVR, 1989, a challan for a traffic violation must be disposed of within 90 days of its issue. If the challan is not disposed of within 90 days, the licensing or registering authority will not process applications related to the offender's licence or the vehicle's registration. As per existing practice, the RTOs/ARTOs offices

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<sup>5</sup> GoU, Transport Section-1, Dehradun Notification No. 418/ix-1/53/2019, dated 24 September 2019.

forward the pending challans to the Hon'ble Court for onward settlement after 90 days but before 180 days period.

Scrutiny of the e-Challan data provided by the Transport Commissioner office revealed that large number of challans pertaining to 2019-20 to 2023-24 were not forwarded to Hon'ble Court and were pending at the Department level as of July 2024. Details are given in the **Table-5.1** below:

**Table-5.1: Details of challans pending at the Department level as of July 2024**

Year	Number of pending challans	Number of Offences	Amount (₹ in lakh)
2019-20	5,543	15,957	641.41
2020-21	8,477	21,508	479.08
2021-22	13,891	28,747	622.25
2022-23	25,125	48,623	1,182.19
2023-24 <sup>6</sup>	1,12,825	1,57,354	2,876.66
<b>Total</b>			<b>5,801.59</b>

Source: Transport Commissioner office Data (July 2024).

Further, it was also observed that there was no standard operating procedure for forwarding of pending challans to the Hon'ble Court.

The State Government, while accepting the facts (August 2025), stated that instructions for the timely submission of pending challans to the Hon'ble Court were issued on a regular basis. Additionally, an standard operating procedure in this regard is being issued and to further address the issue, a Virtual Court has been made operational in Uttarakhand since 15 May 2024.

## **5.5 Auction of seized vehicles and deposit of tax/penalty to the Government Account**

As per Section 207 of the MV Act, 1988, any police officer or authorised person may seize and detain vehicles used without valid registration, permit, or in violation of permit conditions. Instead of seizing the vehicle, the certificate of registration may also be seized. Vehicles can be released upon verification of documents by the Transport Authority or designated officer.

Similarly, under Section 22 of the Uttarakhand Motor Vehicles Taxation Act, 2003, transport vehicles can be seized for non-payment of tax or penalties. Seized vehicles must be released on payment of dues and if dues are unpaid within 90 days, the vehicle can be auctioned. Sale proceeds are to be adjusted against dues and the balance refunded to the owner.

The year-wise details of vehicles seized and released, as per information provided by the Transport Commissioner office in August 2025, are given in the **Table-5.2** below:

<sup>6</sup> The data of 2023-24 has been taken up to December 2023 to cover the 180 days provision and give realistic picture

**Table-5.2: Details of vehicles seized and released**

Year	Number of vehicles challaned	Number of vehicles seized	Number of vehicles released
2019-20	33,488	1,461	685
2020-21	30,017	399	178
2021-22	69,785	1,594	1,296
2022-23	1,36,250	4,559	3,613
2023-24	3,14,372	4,956	5,429
<b>Total</b>		<b>12,969</b>	<b>11,201</b>

Source: Details provided by Transport Commissioner Office.

During the field audit of the test-checked RTO/ARTO offices, it was observed that no vehicle was auctioned during the period 2019-22. Out of total 341 vehicles auctioned during the period 2022-24, 124 vehicles were seized before April 2019. This establishes that auction of vehicles seized during enforcement activities was not conducted in a timely manner and seized vehicles were lying idle for more than three years. The seized vehicles were parked in open areas without ensuring the adequate security of these vehicles resulting in deterioration of vehicles over the time and probability of loss of movable parts due to theft.

Besides, the amount received from the auction of these vehicles were not being deposited in the relevant Account Head within the time and was either deposited with substantial delay or lying with the respective offices<sup>7</sup>. Further, after deducting the Government dues, balance amount received from auction of seized vehicles should be returned to the concerned vehicle owners, however, the same amount was also lying with the respective RTOs/ARTOs office. Details of auctions during the period<sup>8</sup> from 2019-2024 is provided in the **Table-5.3** below:

**Table-5.3: Details of vehicles auctioned by the test-checked offices**

(₹ in lakh)

Year	Name of office	No. of vehicles auctioned	Month of auction	Money received	Govt. dues		Date of deposit of Govt. dues	Amount returned to owner	Balance with office
					Taxes & Fines	Auction expenses			
1	2	3	4	5	6	7	8	9	10
2022-23	Rudraprayag	02	06/22	2.69	0.71	0.79	06/24	0	1.19
	Udham Singh Nagar	119	05/22 & 08/22	32.12	29.77	2.35	08/22	-	Nil
	Almora	11	06/22, 07/22 & 10/22	5.32	3.05	0.52	12/22 – 01/23	0.89	0.86
	Dehradun	81	06/22	41.12	28.61	0.07	12/22 & 05/23	--	12.44
		96	09/22	26.10	26.10	0	Not Deposited	--	26.10
2023-24	Rudraprayag	0	0	0	0	0	0		0
	Udham Singh Nagar	0	0	0	0	0	0		0
	Almora	0	0	0	0	0	0		0
	Dehradun	32	09/23 to 03/24	17.50	5.99	00	Not Deposited	--	17.50

<sup>7</sup> RTO, Dehradun and ARTO, Rudraprayag.

<sup>8</sup> No vehicle was auctioned during 2019-20 to 2021-22 in test-checked units.

Thus, there were significant lapses in the timely auction, safeguarding, timely deposit of the Government dues and refund of balances to vehicle owners. Failure to auction seized vehicles promptly involves risk of deterioration and potential loss of Government revenue. Delays in depositing of Government dues into Government accounts and non-refund of balances to rightful owners indicate weak financial controls and poor enforcement of statutory provisions.

The State Government informed (August 2025) that directions are being issued to subordinate offices to ensure timely conduct of auctions and prompt deposit of the Government dues into the Government account.

### 5.6 Improper parking facility for seized vehicles

While exercising the provisions of the Section 207 of the MV Act, 1988 as well as Section 22 of the Uttarakhand Motor Vehicles Taxation Act 2003, the enforcement officers have the power to detain vehicles used without certificate of registration, permit or fails to pay the tax or any penalty. As per data provided by the Department, 12,969 vehicles were seized and 11,201 vehicles were released during the enforcement activities for the period of 2019-24.

During the field audit of test-checked ARTO/RTO offices, it was noticed that the Department did not have adequate parking spaces for safe custody/parking of the seized vehicles. These vehicles were either parked in open space available at office premises, old check posts, police stations or vacant spaces available at roadside without ensuring the adequate security of these vehicles resulting in deterioration of vehicles over the time and probability of loss of movable parts due to theft. Photographs of seized vehicles parked on road by ARTO, Rudraprayag are shown in the **Photos-5.1** and **5.2** below:



Photos-5.1 and 5.2: Seized vehicle kept in open in Rudraprayag

The State Government, while accepting the facts, replied (August 2025) that vehicle Impounding Grounds are being developed in all districts for seized vehicles and necessary security-related facilities will also be provided at these sites.

### 5.7 Enforcement activities on overloading of motor vehicles

Section 113 of the MV Act, 1988, empowers State Governments to regulate the issue of permits for transport vehicles and restrict their use in specific areas or routes. Further, Section 114 grants authority to weigh vehicles suspected of violating weight limits. If a vehicle exceeds the prescribed weight, the officer can order the driver to offload the

excess weight and not remove the vehicle until compliance is achieved. The violation is also recorded on the goods carriage permit.

Data of enforcement activities related to overloading in Uttarakhand for the period 2019-24 as provided by the Transport Commissioner's office are given in the **Table-5.4** below:

**Table-5.4: Details of challans for overloading**

Year	Number of vehicles checked	Number of vehicles challaned	Number of challans for overloading of Goods
2019-20	9,08,642	91,594	2,088
2020-21	6,25,262	62,912	2,193
2021-22	9,56,806	92,092	2,317
2022-23	8,16,841	1,27,044	2,783
2023-24	11,29,534	2,26,921	5,435
<b>Total</b>			<b>14,816</b>

During the field audit of test-checked units, it was noticed that the Department was regularly doing enforcement activity on overloading of Goods vehicle, however, the availability of Weighbridge<sup>9</sup> specially in hilly area was not confirmed by the Department. Further, compliance of Rule 113, under which the vehicle driver is required to unload the excess luggage at own risk before moving forward from the point, also could not be ensured due to lack of supporting evidence.

The State Government replied (August 2025) that enforcement actions against overloaded vehicles are carried out based on waybills, consignment documents related to the goods being transported, or weighbridge receipts provided by the drivers. It was also stated that the availability of weighbridges in hilly areas is limited, as their installation is driven by demand and supply. However, the Department will consider setting up weighbridges in hilly regions in the future. Further, the Government did not offer any comments regarding non-compliance with Rule 113.

## **5.8 Challan through ANPR cameras**

After implementation of online system for receiving Motor Vehicle Tax, the check posts being operated by the Transport Department on State borders were abolished (December 2021). Subsequently, to enhance enforcement activities on State entry points, Automatic Number Plate Recognition (ANPR) cameras were installed at border points to automatically detect violations like not wearing helmets, triple riding, wrong lane driving and over speeding. ANPR cameras automatically click the pictures of defaulting vehicles and send the data to the control room of Transport Commissioner office. This data is checked by the operators and after found valid forwarded to enforcement officers, who issued challans for defaulting vehicles.

Scrutiny of records provided by the Transport Commissioner office revealed that enforcement activities through ANPR Cameras were operational at 10 sites from

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<sup>9</sup> The weighbridge must be within a distance of 10 kms from any point on the forward route or within a distance of 20 kms from the destination of vehicle for weighment.

May 2023 and remaining seven sites were activated in March 2024. A total of 90,516 challans were issued through ANPR cameras till March 2024.

Further, as per information provided by the Transport Commissioner office, total 32,19,518 vehicles were checked, and 4,19,052 violations were detected by the cameras during the month of September 2024. However, only 16,052 (3.8 per cent) cases were forwarded for enforcement action, and 15,425 challans were issued. Out of total issued challans, 13,528 (87.7 per cent) were for driving without helmet and triple riding on two-wheelers. Thus, low forwarding rate (3.8 per cent) of violations to enforcements officers defeats the intended purpose of using ANPR cameras.

It was also observed that ANPR cameras were detecting only five<sup>10</sup> types of traffic violations and were not being used for detecting other violations like plying without fitness, permit, PUC certificate, insurance, paying taxes, etc. due to the lack of integration of ITMS software of ANPR cameras with Vahan 4.0. This defeats the intended purpose of using ANPR cameras to monitor and replace closed check posts at border points.

The State Government replied (August 2025) that the number of violations detected through ANPR cameras is significantly higher than anticipated by the Department and there is insufficient manpower to manage the volume. Further, an e-Detection system is currently being developed by NIC, which will enable automatic generation of challans based on ANPR camera data for traffic violations and plying vehicles without valid documents.

## 5.9 Deficiencies in implementation of Vehicle Location Tracking System

The Government of India (MoRTH) vide notification dated 28 November 2016 mandated the installation of Vehicle Location Tracking (VLT) devices and Emergency Alert System (EAS) in public service vehicles, with effect from 01 April 2018. However, due to implementation challenges, MoRTH provided exemptions until 01 April 2019.

To support the implementation, a scheme under the Nirbhaya Framework was launched, with funding allocated to States for setting up Monitoring Centres. A Memorandum of Understanding was signed between MoRTH and the Uttarakhand Transport Department in June 2021 to set up a Monitoring Centre of VLT system at the estimated cost of ₹ 10.40 crore<sup>11</sup>. Accordingly, a Command and Control Centre was established in November 2022 at the Transport Commissioner's office to monitor, operate, manage and control the VLT and EAS.

Scrutiny of the records/dashboard of VLT system revealed several deficiencies as enumerated below:

- ✓ As of 31 March 2024, only 73,087 out of 1,29,349 operational registered public service vehicles were equipped with VLT systems.

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<sup>10</sup> Not wearing helmets by driver and pillion rider, triple riding, wrong lane driving and over-speeding.

<sup>11</sup> Ratio of 90:10 by Central and State respectively.

- ✓ Despite installed VLT systems, 4,034 vehicles did not send any data and 39,711 vehicles did not send data in the last 30 days (as on 18 February 2025).
- ✓ Dashboard was displaying dysfunctional VLT system in 2,743 vehicles (as of February 2025).
- ✓ Despite frequent alerts on harsh acceleration, rash turning and device tampering (*Appendix-5.2*), no corrective actions were taken by the Department.
- ✓ No information was being shared with nearby enforcement teams to act on these alerts. Further, dedicated Nodal Officer or Project Implementation Unit was not appointed for the monitoring of VLT project.

Further data analysis revealed that during the year 2024-25, VLT systems had generated one or more alerts of harsh acceleration/ harsh braking/ rash turning for 100 vehicles, which later involved in accidents. Among these, VLT system had generated over 100 such alerts for 35 vehicles before the accident (*Appendix-5.3*).

This analysis indicates that if timely pre-emptive measures and appropriate actions had been taken based on the VLT alerts, the number of accidents involving these vehicles might have been reduced.

Thus, it is evident from above that the VLT Command and Control Centre was underutilised. The VLT system has not contributed to accident prevention, and the facility has not been used effectively for its intended purpose to enhance public road safety and thus undermining the objectives of the scheme.

The State Government intimated (August 2025) that letter has been issued to NIC for required revision in the VLT software.

***Recommendation - 6:***

***The Department may establish a Standard Operating Procedure for the sharing and utilisation of the data of Vehicle Location Tracking System, a critical indicator for analysing risky behaviour of drivers, to prevent and mitigate potential road accidents.***

**5.10 Deficiencies in taking corrective measures to prevent road accidents**

Under Section 116 (1) (a) of the MV Act, 1988, the State Government or any authority authorised by it, may install traffic signs to regulate traffic and enforce speed limits under Section 112 (2) and restrictions under Section 115. Section 116(5) prohibits wilful removal, alteration, or obstruction of such signs. Further, Section 215 provisioned for constitution of Road Safety Councils and Committees at centre as well as State level to discharge functions relating to the road safety programmes. Accordingly, GoU issued directives<sup>12</sup> for constitution of District level Road Safety Councils to oversee road safety measures, prevention of road accidents.

Audit noticed that Road Safety Committees had identified 47 black spots (accident prone areas) in areas under the jurisdiction of the four test-checked offices. Out of these, Joint physical verification of 18 black spots was conducted with the officials of the test-checked units and found that corrective measures were either incomplete or not implemented in 12 black spots. In addition, it was also noticed that signboards were

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<sup>12</sup> Vide letter No. 662/पग.1/39/2014 dated 09 December 2014.

missing, obscured, damaged, or defaced at several accident-prone sites, thereby reducing their effectiveness in controlling traffic.

Thus, the Department's failure to take timely and corrective actions at black spots and accident-prone areas involves the risk of road accidents and fatalities.

The State Government informed (August 2025) that matter pertains to the Public Works Department (PWD). A letter was issued to the PWD in this regard. The reply is not acceptable, as instead of shifting responsibility to another department, the Government should take proactive corrective measures at black spots and accident-prone areas to prevent road accidents and fatalities.

### 5.11 Enforcement actions to prevent Drunk and Drive

Under the provisions of the Uttarakhand Road Safety Fund Rules, 2017, the Fund Management Committee headed by the Chief Secretary, had been constituted for management of Road Safety Fund. The Committee, in its meeting dated 06 March 2018, recommended the procurement of alcometers to check if the driver is under the influence of alcohol, this being a major cause of road accidents<sup>13</sup> and enforcement teams do not have enough functional alcometers.

Audit noticed that 40 alcometers were procured in July 2018 at a cost of ₹ 20 lakh. Out of which, 22 units were distributed in December 2018 itself, while remaining were distributed with substantial delay<sup>14</sup> of more than five years. Although the Transport Commissioner office had requested feedback from field offices on 01 October 2018 regarding the use of alcometers, no feedback was provided by any field office during the audit period. Subsequently, the Department did not seek feedback from field units regarding their deployment. The upward trend in accidents and fatalities, as shown in **Table-5.5** alongside, highlights the urgent need for stronger enforcement against drunk driving.

**Table-5.5: Data of Mortality and Accident in Uttarakhand (iRAD data)**

Year	Number of Accident	Number of Fatalities
2022	1,235	899
2023	2,028	1,289
2024	2,690	1,715

Further, Audit analysis of details of the vehicles checked as well as challans issued for drunk driving during the period 2019-20 to 2023-24, as provided by Transport Commissioner office, have been shown in the **Table-5.6** below:

**Table-5.6: Details of Drunk cases**

Year	Total no. of vehicles checked	Total challans issued	Challans for drunk & drive	Percentage of challans of drunk & drive
2019-20	9,08,642	91,594	191	0.21
2020-21	6,25,262	62,912	8	0.01
2021-22	9,56,806	92,092	36	0.04
2022-23	8,16,841	1,27,044	122	0.10
2023-24	11,29,534	2,26,921	269	0.12

Source: Data provided by Transport Commissioner Office.

<sup>13</sup> It is also pertinent to mention that the special meeting under National Road Safety Week-2023 (13 January 2023) and the District Road Safety Committee meeting (27 January 2024) explicitly identified intoxicated driving as a leading cause of road accidents.

<sup>14</sup> 08 units in December 2023 and 10 units in April 2024.

As evident from the above Table, despite having procured and distributed 40 alcometers to field offices, the percentage of challans issued for drunk driving remained extremely low (between 0.01 *per cent* and 0.21 *per cent* of total challans issued).

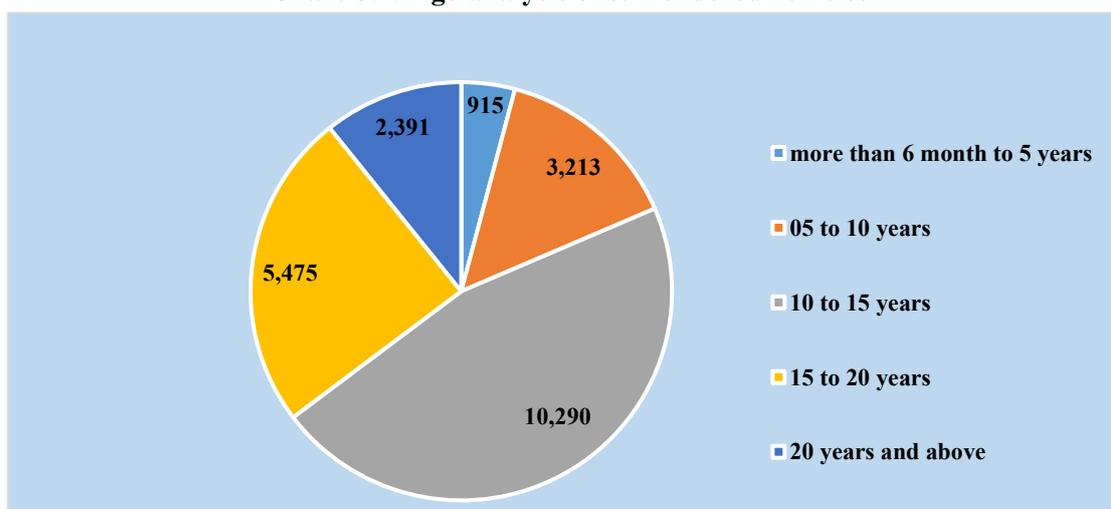
On being pointed out, the Government replied (August 2025) that COVID-19 restrictions during 2020-21 and 2021-22 hampered enforcement activities. It also attributed the increase in accidents to multiple factors. Additionally, the Government informed that the Department has been allocated ₹ 25 lakh in 2024-25 for the procurement of 45 alcometers, which will be used to detect cases of drunk driving. The reply is not acceptable, as the low number of challans persisted even during the non-COVID years (2023 and 2024), despite clear directives and observations made during road safety meetings. This reflects inadequate enforcement and weak monitoring, indicating a lack of seriousness towards road safety.

### **5.12 Non-compliance with Rules regarding surrendered vehicles**

Rule 22 (1) of the Uttarakhand Motor Vehicle Taxation Reform Rules, 2003 provisioned that vehicle owners must submit their Certificate of Registration, tax certificate, fitness certificate and permit (if applicable) for vehicles they do not intend to use for one month or more to save/refund of the Road tax for said period. Further, as per Rule 22 (4), the Taxation Officer shall not allow such surrender for a period exceeding three<sup>15</sup> calendar months in a calendar year. The concept of “surrender vehicle” pertains to the voluntary surrender of a vehicle's registration or its declaration as off-road for a specified period<sup>16</sup>, thereby providing tax relief or exemption for that period.

Scrutiny of data/records revealed that, contrary to the aforesaid provisions, across the State, 22,284 vehicles were depicted as surrendered (as of March 2024) from six months to 46 years, with potential implication of loss of taxes and penalties. **Chart-5.2** depicts age-analysis of vehicles under surrender as of March 2024:

**Chart-5.2: Age-analysis of surrendered vehicles**



<sup>15</sup> Amended to six months vide notification dated 19 November 2022.

<sup>16</sup> Maximum three month in a calendar year at a time, could be extended for next three months. In any condition, the period cannot exceed six months in a calendar year.

Further, Rule 22 (6) and Rule 22 (7) mandate that the Taxation Officer must inspect surrendered vehicles and share reports with enforcement officers. However, no documentary evidence/records were available at test-checked units regarding periodic verification by Taxation Officer of these surrender vehicles. Lack of periodic verification involves risk of plying of surrendered vehicles without payment of road tax.

Further, cross-verification of the data of the surrendered vehicles with the data of Uttarakhand Forest Development Corporation (UFDC) revealed that 29 surrendered vehicles were actively engaged in the mining work with UFDC.

During the exit conference (25 July 2025), the State Government, while accepting the facts, assured that the cases highlighted by the audit would be verified.

### **5.13 Lack of basic validations in e-Challan and Vahan 4.0 software**

Analysis of challans revealed critical deficiencies in system validations and checks, leading to erroneous and unrealistic data entries. A specific instance was observed when a challan<sup>17</sup> recorded an overloading of 15,090 tonnes on an agricultural tractor, reflecting the penalty of ₹ 3.02 crore, which was an impossible scenario given for the vehicle's capacity.

Similarly, the analysis of Vahan portal data for the year 2019-24, revealed 15 such cases in Uttarakhand State, where the registration date of the vehicle (with active status in portal) is prior to the purchase date. The details of such vehicles are given in *Appendix-5.4*.

This was verified in four<sup>18</sup> sampled cases of two out of the four test-checked units and registration date of vehicle was found to be prior to the date of purchase. Further, it was found that in all four cases vehicles were registered as 'other State vehicles' implying that these vehicles have been transferred from other States. However, their credentials were not scrutinised during the registration process by the concerned offices.

These findings indicate the absence of fundamental system validations to prevent erroneous data entry and unrealistic penalties, raising concerns about the accuracy and reliability of challan issuance processes.

The State Government, while accepting the facts (August 2025), informed that a letter has been issued to NIC for necessary revisions and corrections in the Vahan 4.0

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<sup>17</sup> Challan no. UK2552xxxxxxxx3239, dated 04 February 2020.

<sup>18</sup> RTO, Dehradun- (03 cases) and ARTO, Udham Singh Nagar (01 case).

software. Additionally, NIC has been asked to make appropriate provisions in the challan software to prevent such erroneous entries and unrealistic fines.

**Recommendation - 7:**

***The Department may review its system to strengthen input and validation controls, ensuring the accuracy of vehicle data and challan amounts. This will help rectify data entry errors and maintain the credibility and accuracy of the system.***

#### **5.14 Poor management of the Pollution Under Control Centres**

As per Rule 115 (7) of the CMVR, 1989, every vehicle must obtain a Pollution Under Control (PUC) certificate after one year from its initial registration. This certificate must be issued by a State Government-authorized agency which will be valid across India. Rule 169 (4) of the Uttarakhand Motor Vehicles Rules, 2011 stipulates that the PUC centres shall furnish monthly information of the vehicles tested to the concerned RTO/ARTO and concerned RTOs should conduct periodic inspections of authorised PUC centres.

Audit noticed in the test-checked units, no such inspections were conducted in the PUC centres of the sampled units during the period 2019-24. Further, it was also observed that none of the PUC centres had provided the data of vehicles which were tested for issuance of PUC certificate.

The State Government replied (August 2025) that a letter has been issued to the Regional Transport Officers (Dehradun, Almora, Pauri and Haldwani), directing them to inspect the Pollution Testing Centres under their jurisdiction and obtain from them list of vehicles that failed the pollution test.

#### **5.15 Human Resource Management**

Proper management of manpower (staff) necessitates that staff requirements are assessed and reviewed at regular intervals by considering departmental activities and appropriate policies are framed to achieve goals of organisation. The status of person-in-position against sanctioned posts in the Department is shown in **Appendix-5.5**. Against total sanctioned strength of 1,017 posts, 317 sanctioned posts were lying vacant (31 *per cent*). The number of vacant posts in the Department ranging upto 136 involves the risk of adversely affecting activities of the Department. The Department had not appointed any Accountant against the sanctioned posts in important offices like Haridwar and Udham Singh Nagar.

The State Government informed (August 2025) that as of 31 March 2025, only 17 *per cent* of the posts are vacant due to direct recruitment and promotions. Further,

requisitions to fill the remaining vacant posts through direct recruitment are being submitted to the concerned commissions and the promotion process is currently underway in respect of posts to be filled through promotion. An Accountant has been posted in ARTO, Haridwar in April 2024.

**Dehradun**  
**The 12 December 2025**



**(SANJEEV KUMAR)**  
**Accountant General (Audit),**  
**Uttarakhand**

**Countersigned**

**New Delhi**  
**The 18 December 2025**



**(K. SANJAY MURTHY)**  
**Comptroller and Auditor General of India**



# Appendices



**Appendix-2.1**  
*(Reference: Paragraph 2.2, Page 10)*

**Registration of non-transport vehicles not renewed after expiry**

Name of the office	Total number of cases	Number of cases validated during audit	Number of cases where registration not renewed till January 2025 <i>(in per cent)</i>
RTO, Dehradun	24,693	30	22 (73)
RTO, Almora	623	30	16 (53)
ARTO, Udham Singh Nagar	2,238	30	24 (80)
ARTO, Rudraprayag	19	19	08 (42)
<b>Total</b>	<b>27,573</b>	<b>109</b>	<b>70 (64)</b>

**Appendix-4.1**

*(Reference: Paragraph 4.6, Page 31)*

**Inspection of the MDTS by the competent authorities**

Name of the office	Name of MDTS inspected by competent authority	Number of inspection by Licencing authority (once in a year)	Number of inspection by concerned RTO (twice in a year)	Number of inspection by concerned ARTO (four times in a year)
RTO, Dehradun	--	Nil	Nil	Nil
RTO, Almora	--	Nil	Nil	Nil
ARTO, Udham Singh Nagar	Excellent Motor Driving Training School	Nil	Nil	01
	Yashoda Motor Driving Training School	Nil	Nil	01
ARTO, Rudraprayag	Annu Motor Driving Training School	Nil	Nil	02
	Brightland Motor Driving Training School	Nil	Nil	01
	Shivam Motor Driving Training School	Nil	Nil	01

**Appendix-4.2**

*(Reference: Paragraph 4.8, Page 32)*

**Submission of application for renewal of MDTS within a period of less than 60 days**

Sl. No.	Name of the motor driving training institute	Validity of previous Form 11 issued	Date of applying for renewal in Form 13	Number of days prior to expiry of validity
1.	Saccha MTDS, Dehradun	08.11.2020	06.10.2020	33
2.	Nirmal MDTS, Ramnagar	03.05.2021	No date	--
3.	Unique MDTS, Rishikesh	21.12.2020	01.12.2020	20
4.	Elite MDTS, Roorkee	26.08.2020	Form 13 not found in the concerned file	--
5.	Sagar MDTS, Dehradun	13.03.2021	01.03.2021	12
6.	Pankaj MDTS, Dehradun	16.01.2021	25.11.2020	52
7.	Mannu MDTS, Bageshwar	21.10.2021	06.10.2021	15
8.	ShivOm MDTS, New Tehri	14.11.2022	14.11.2022	00
9.	Rudraksh, MDTS, Srinagar	12.12.2022	12.01.2023	After expiry of validity

**Appendix-5.1**  
(Reference: Paragraph 5.2, Page 38)

**Details of same offences with different compounding fee**

Offence ID	Description of offences	Compounding fee for first offence	Compounding fee for subsequent offence	Relevant Act/Rules
6767	Driving/caused/allowed to drive motor vehicle which violates the standards prescribed in relation to Control of Air Pollution.	2,500	5,000	Section 190 (2) of the MV Act, 1988
1821	Valid Pollution Under Control Certificate produced during investigation	100	100*	Rule 115 (7) of the CMVR, 1989 read with Section 190 (2) of the MV Act, 1988
765	Fail to produce Pollution Under Control Certificate (No PUCC)	1,000	2,000	Rule 115 (7) of the CMVR, 1989 read with Section 190 (2) of the MV Act, 1988
814	Vehicle violating standards prescribed for air pollution	1,000	2,000	Section 190 (2) of the MV Act, 1988
774	Validity of produced Pollution Under Control Certificate expired	1,000	2,000	Rule 115 (7) of the CMVR, 1989 read with Section 190 (2) of the MV Act, 1988
11269	{Section 190 (2)} Driving/caused/allowed to drive motor vehicle which violates the standards prescribed in relation to control of air pollution.	2,500	5,000	Section 190 (2) of the MV Act, 1988
2361	Without seat belt while driving four wheeler	100	100*	Rule 138 of the CMVR, 1989 read with Section 177 of the MV Act, 1988
6777	Driving a motor vehicle without wearing a safety belt.	1,000	1,000*	Section 194 B (1) of the MV Act, 1988
11284	{Section 194 B (1)} Driving a motor vehicle without wearing a safety belt.	1,000	1,000*	Section 194 B (1) of the MV Act, 1988

*\* Note: As per Government notification, there is no higher rate of compounding fee for subsequent/repeated offences in these cases.*

**Appendix-5.2**  
*(Reference: Paragraph 5.9, Page 44)*

**Details of VLT Alerts of Top 10 vehicles (in last seven days as on 18.02.2025)**

Rash Turning Alerts		Harsh Braking Alerts		Harsh Acceleration		Device Tampered	
Vehicle Number	Alert Count	Vehicle Number	Alert Count	Vehicle Number	Alert Count	Vehicle Number	Alert Count
UK17xxxx34	223	UK06xxxx34	71	UK03xxxx55	156	UK07xxxx23	540
UK14xxxx03	184	UK07xxxx64	68	UK07xxxx34	150	UK06xxxx65	415
UK08xxxx69	117	UK04xxxx18	58	UK07xxxx69	147	UK17xxxx34	242
UK08xxxx06	91	UK07xxxx82	52	UK03xxxx56	125	UK03xxxx55	233
UK07xxxx81	80	UK07xxxx99	42	UK04xxxx93	122	UK07xxxx34	224
UK13xxxx46	76	UK12xxxx94	42	UK07xxxx77	122	UK03xxxx56	218
UK13xxxx93	76	UK04xxxx99	36	UK07xxxx76	95	UK07xxxx77	208
UK07xxxx77	66	UK07xxxx77	34	UK07xxxx10	87	UK07xxxx47	187
UK13xxxx70	60	UK04xxxx77	33	UK07xxxx54	76	UK14xxxx03	184
UK10xxxx28	54	UK04xxxx98	33	UK04xxxx92	76	UK08xxxx21	173

**Appendix-5.3**  
(Reference: Paragraph 5.9, Page 44)

**Details of 100 vehicles, for which VLT alerts were generated before accident**

VLT Alert Data (Jan-2023 to March-2025) and iRAD Data (Jan-2024 to March 2025)								
Sl. No.	Vehicle Registration Number	Initial observation of Accident Scene	Accident date	Vehicle Involvement Type	Harsh Acceleration Alert	Harsh Braking Alert	Rash Turning Alert	Alerts Grand Total
1.	UK11xxxx36	Under Investigation/ Observation, Distraction to Driver	03.06.2024	Accused	1,541	4	1,001	2,546
2.	UK14xxxx12	Under Investigation/ Observation	06.03.2025	Accused	642	17	920	1,579
3.	UK14xxxx71	Accident due to Traffic Violation, Under Investigation/ Observation	13.09.2024	Accused			1459	1,459
4.	UK07xxxx45	Accident due to Traffic Violation	02.12.2024	Accused		11	972	983
5.	UK08xxxx77	Accident due to Traffic Violation, Distraction to Driver	04.12.2024	Accused	2		926	928
6.	UK06xxxx35	Accident due to Traffic Violation	04.03.2025	Accused	496	11	308	815
7.	UK07xxxx68	Accident due to Traffic Violation, Inattentive turn	21.11.2024	Accused	12	16	756	784
8.	UK07xxxx01	Accident due to Traffic Violation, Blind Bend / Curve, Under Investigation/ Observation, Accident due to Heavy traffic, Inattentive turn	04.06.2024	Accused	684	30		714
9.	UK11xxxx36	Accident due to Traffic Violation	16.03.2025	Accused	2		695	697
10.	UK14xxxx16	Under Investigation Observation	22.11.2024	Accused	1		690	691
11.	UK15xxxx31	Accident due to Traffic Violation	15.11.2024	Accused	1		679	680
12.	UK09xxxx84	Long Distance Covered/ Driver Restless	29.11.2024	Accused	506		133	639
13.	UK14xxxx87	Accident due to Traffic Violation	25.05.2024	Accused			629	629
14.	UK06xxxx23	Accident due to Traffic Violation	10.03.2024	Accused			629	629

**Report on Functioning of Regional Transport Offices**

VLT Alert Data (Jan-2023 to March-2025) and iRAD Data (Jan-2024 to March 2025)								
Sl. No.	Vehicle Registration Number	Initial observation of Accident Scene	Accident date	Vehicle Involvement Type	Harsh Acceleration Alert	Harsh Braking Alert	Rash Turning Alert	Alerts Grand Total
15.	UK08xxxx82	Accident due to Traffic Violation, Under Investigation/Observation, Accident due to Heavy traffic, Distraction to Driver, Accident due to Road condition, Inattentive turn	20.12.2024	Accused	10	6	526	542
16.	UK05xxxx30	Accident due to Traffic Violation	25.06.2024	Accused			522	522
17.	UK11xxxx85	Accident due to Traffic Violation	28.02.2025	Accused	352	132		484
18.	UK05xxxx88	Blind Bend / Curve	20.01.2024	Accused		1	453	454
19.	UK18xxxx47	Accident due to Traffic Violation	14.08.2024	Accused	282	13	111	406
20.	UK08xxxx12	Accident due to Traffic Violation, Under Investigation/Observation, Accident due to Heavy traffic	17.10.2024	Accused			388	388
21.	UK07xxxx32	Accident due to Traffic Violation, Accident due to Heavy traffic, Distraction to Driver	03.11.2024	Accused	128	45	145	318
22.	UK09xxxx32	Accident due to Traffic Violation	03.04.2024	Accused			260	260
23.	UK06xxxx07	Distraction to Driver	10.08.2024	Accused			231	231
24.	UK04xxxx12	Blind Bend / Curve	25.02.2024	Accused			207	207
25.	UK08xxxx35	Under Investigation/Observation, Distraction to Driver, Inattentive turn, Long Distance Covered/ Driver Restless	14.02.2024	Accused			205	205
26.	UK08xxxx18	Accident due to Traffic Violation, Under Investigation/Observation, Distraction to Driver,	23.05.2024	Accused			203	203

VLT Alert Data (Jan-2023 to March-2025) and iRAD Data (Jan-2024 to March 2025)								
Sl. No.	Vehicle Registration Number	Initial observation of Accident Scene	Accident date	Vehicle Involvement Type	Harsh Acceleration Alert	Harsh Braking Alert	Rash Turning Alert	Alerts Grand Total
		Inattentive turn						
27.	UK02xxxx21	Under Investigation/ Observation	18.02.2024	Accused	36	21	130	187
28.	UK04xxxx45	Under Investigation/ Observation	22.02.2024	Accused			171	171
29.	UK14xxxx11	Distraction to Driver	02.07.2024	Accused	91	1	70	162
30.	UK07xxxx01	Accident due to Traffic Violation, Under Investigation/ Observation, Distraction to Driver	08.08.2024	Accused	11	1	147	159
31.	UK07xxxx67	Accident due to Traffic Violation	25.10.2024	Accused	1		141	142
32.	UK06xxxx58	Accident due to Traffic Violation, Inattentive turn	05.06.2024	Accused			136	136
33.	UK17xxxx61	Accident due to Traffic Violation, Accident due to Heavy traffic, Distraction to Driver	31.03.2025	Accused	58	31	39	128
34.	UK04xxxx79	Under Investigation/ Observation	14.08.2024	Accused	41	80		121
35.	UK06xxxx59	Distraction to Driver	27.07.2024	Accused	85		23	108
36.	UK08xxxx39	Accident due to Traffic Violation, Under Investigation/ Observation	29.02.2024	Accused	97		3	100
37.	UK08xxxx43	Accident due to Road condition	11.03.2025	Accused		1	94	95
38.	UK07xxxx30	Accident due to Traffic Violation	25.05.2024	Accused	71		6	77
39.	UK07xxxx00	Accident due to Traffic Violation, Distraction to Driver, Inattentive turn	20.09.2024	Accused	65	3	8	76
40.	UK07xxxx99	Accident due to Traffic Violation, Under Investigation/	20.07.2024	Accused		1	68	69

**Report on Functioning of Regional Transport Offices**

VLT Alert Data (Jan-2023 to March-2025) and iRAD Data (Jan-2024 to March 2025)								
Sl. No.	Vehicle Registration Number	Initial observation of Accident Scene	Accident date	Vehicle Involvement Type	Harsh Acceleration Alert	Harsh Braking Alert	Rash Turning Alert	Alerts Grand Total
		Observation, Distraction to Driver						
41.	UK17xxxx24	Accident due to Traffic Violation, Under Investigation/ Observation, Accident due to Heavy traffic, Inattentive turn	20.08.2024	Accused	3		63	66
42.	UK14xxxx92	Distraction to Driver	14.06.2024	Accused	14		50	64
43.	UK06xxxx16	Accident due to Traffic Violation	08.04.2024	Accused	1		54	55
44.	UK07xxxx89	Distraction to Driver	16.06.2024	Accused	52		1	53
45.	UK07xxxx99	Accident due to Traffic Violation	09.06.2024	Accused		49		49
46.	UK08xxxx86	Accident due to Traffic Violation, Blind Bend / Curve, Under Investigation/ Observation	17.05.2024	Accused	1		43	44
47.	UK15xxxx67	Accident due to Traffic Violation	22.11.2024	Accused			38	38
48.	UK06xxxx87	Accident due to Traffic Violation	02.05.2024	Accused			33	33
49.	UK08xxxx14	Under Investigation/ Observation	19.05.2024	Accused	24		5	29
50.	UK07xxxx02	Accident due to Traffic Violation	07.02.2025	Accused	10		17	27
51.	UK08xxxx55	Accident due to Traffic Violation	11.10.2024	Accused			25	25
52.	UK07xxxx31	Accident due to Traffic Violation, Inattentive turn	24.09.2024	Accused	11	13		24
53.	UK05xxxx42	Under Investigation/ Observation	02.11.2024	Accused	12	12		24
54.	UK17xxxx19	Under Investigation/ Observation, Distraction to Driver, Inattentive turn	06.07.2024	Accused	17			17
55.	UK06xxxx81	Accident due to Traffic Violation	14.01.2025	Accused	3		13	16
56.	UK07xxxx68	Under Investigation/ Observation	08.01.2025	Accused	8	6		14

VLT Alert Data (Jan-2023 to March-2025) and iRAD Data (Jan-2024 to March 2025)								
Sl. No.	Vehicle Registration Number	Initial observation of Accident Scene	Accident date	Vehicle Involvement Type	Harsh Acceleration Alert	Harsh Braking Alert	Rash Turning Alert	Alerts Grand Total
57.	UK06xxxx99	Accident due to Traffic Violation	05.12.2024	Accused			14	14
58.	UK06xxxx28	Distraction to Driver	22.08.2024	Accused			13	13
59.	UK10xxxx80	Under Investigation/ Observation	17.08.2024	Accused	5	6		11
60.	UK17xxxx03	Accident due to Traffic Violation	14.01.2024	Accused		1	8	9
61.	UK19xxxx37	Under Investigation/ Observation	10.02.2025	Accused	3	3	2	8
62.	UK07xxxx09	Under Investigation/ Observation, Distraction to Driver	31.05.2024	Accused	7		1	8
63.	UK04xxxx17	Accident due to Traffic Violation, Distraction to Driver	19.06.2024	Accused	7	1		8
64.	UK07xxxx24	Accident due to Traffic Violation	13.01.2024	Accused	7			7
65.	UK06xxxx79	Accident due to Traffic Violation	24.11.2024	Accused		1	6	7
66.	UK06xxxx31	Under Investigation/ Observation	12.05.2024	Accused	3	4		7
67.	UK04xxxx27	Blind Bend / Curve, Long Distance Covered/ Driver Restless	24.12.2024	Accused	7			7
68.	UK04xxxx59	Accident due to Traffic Violation, Distraction to Driver	08.02.2024	Accused	4		3	7
69.	UK11xxxx75	Distraction to Driver	06.03.2024	Accused		6		6
70.	UK06xxxx67	Accident due to Traffic Violation	22.08.2024	Accused			6	6
71.	UK03xxxx80	Accident due to Traffic Violation, Distraction to Driver	31.12.2024	Accused		2	4	6
72.	UK14xxxx81	Distraction to Driver	03.05.2024	Accused	5			5
73.	UK04xxxx61	Distraction to Driver	19.03.2025	Accused		2	3	5
74.	UK16xxxx86	Accident due to Traffic Violation,	02.03.2025	Accused	3	1		4

**Report on Functioning of Regional Transport Offices**

VLT Alert Data (Jan-2023 to March-2025) and iRAD Data (Jan-2024 to March 2025)								
Sl. No.	Vehicle Registration Number	Initial observation of Accident Scene	Accident date	Vehicle Involvement Type	Harsh Acceleration Alert	Harsh Braking Alert	Rash Turning Alert	Alerts Grand Total
		Distraction to Driver						
75.	UK07xxxx10	Accident due to Traffic Violation	05.10.2024	Accused	4			4
76.	UK17xxxx16	Accident due to Vehicle defect	14.05.2024	Accused	1		2	3
77.	UK13xxxx70	Accident due to Traffic Violation, Hit fixed/ Stationary object/ Property On-road, Under Investigation/ Observation	10.05.2024	Accused	3			3
78.	UK07xxxx98	Inattentive turn	01.05.2024	Accused	2	1		3
79.	UK14xxxx73	Accident due to Traffic Violation	11.11.2024	Accused		1	1	2
80.	UK14xxxx70	Under Investigation/ Observation	01.09.2024	Accused			2	2
81.	UK11xxxx61	Blind Bend / Curve, Distraction to Driver	26.01.2024	Accused		1	1	2
82.	UK08xxxx31	Accident due to Traffic Violation, Under Investigation/ Observation, Accident due to Heavy traffic, Distraction to Driver	25.02.2025	Accused	2			2
83.	UK06xxxx47	Distraction to Driver	30.03.2024	Accused	2			2
84.	UK17xxxx04	Accident due to Traffic Violation, Accident due to Heavy traffic	03.01.2025	Accused	1			1
85.	UK14xxxx34	Accident due to Traffic Violation	24.11.2024	Accused		1		1
86.	UK08xxxx69	Accident due to Traffic Violation	24.06.2024	Accused	1			1
87.	UK08xxxx13	Accident due to Traffic Violation, Under Investigation/ Observation	15.10.2024	Accused	1			1
88.	UK08xxxx05	Accident due to Road condition	07.11.2024	Accused		1		1
89.	UK08xxxx10	Accident due to Traffic Violation,	13.09.2024	Accused			1	1

VLT Alert Data (Jan-2023 to March-2025) and iRAD Data (Jan-2024 to March 2025)								
Sl. No.	Vehicle Registration Number	Initial observation of Accident Scene	Accident date	Vehicle Involvement Type	Harsh Acceleration Alert	Harsh Braking Alert	Rash Turning Alert	Alerts Grand Total
		Under Investigation/ Observation, Accident due to Heavy traffic, Distraction to Driver						
90.	UK07xxxx43	Accident due to Traffic Violation, Under Investigation/ Observation, Accident due to Road condition	20.03.2024	Accused	1			1
91.	UK07xxxx29	Accident due to Traffic Violation, Under Investigation/ Observation	26.10.2024	Accused			1	1
92.	UK07xxxx41	Accident due to Traffic Violation, Blind Bend / Curve, Accident due to Heavy traffic, Inattentive tum	12.03.2025	Accused			1	1
93.	UK07xxxx30	Accident due to Traffic Violation	18.07.2024	Accused	1			1
94.	UK06xxxx05	Accident due to Traffic Violation, Under Investigation/ Observation	13.08.2024	Accused		1		1
95.	UK06xxxx25	Distraction to Driver	30.06.2024	Accused	1			1
96.	UK06xxxx18	Blind Bend / Curve	11.06.2024	Accused	1			1
97.	UK06xxxx48	Accident due to Heavy traffic	08.08.2024	Accused	1			1
98.	UK06xxxx80	Accident due to Traffic Violation, Under Investigation/ Observation	12.09.2024	Accused	1			1
99.	UK06xxxx32	Blind Bend / Curve	31.05.2024	Accused		1		1
100.	UK04xxxx30	Accident due to Traffic Violation	12.06.2024	Accused	1			1

**Appendix-5.4**  
*(Reference: Paragraph 5.13, Page 47)*

**Details of vehicles where purchase date is after the registration date**

<b>Sl. No.</b>	<b>Name of office</b>	<b>Registration number</b>	<b>Date of purchase</b>	<b>Date of registration</b>
1.	RTO, Haldwani	UK04xxxx86	15.08.2019	20.11.2015
2.	RTO, Haldwani	UK04xxxx84	03.07.2021	17.02.2018
3.	RTO, Haldwani	UK04xxxx94	08.11.2019	26.10.2017
4.	ARTO, Pithoragarh	UK05xxxx26	25.04.2019	25.04.2009
5.	ARTO, Pithoragarh	UK05xxxx67	13.10.2022	17.05.2018
6.	ARTO, Udham Singh Nagar	UK06xxxx27	08.11.2019	04.02.2013
7.	RTO, Dehradun	UK07xxxx08	12.01.2022	12.01.2017
8.	RTO, Dehradun	UK07xxxx29	04.02.2021	04.02.2020
9.	RTO, Dehradun	UK07xxxx97	18.04.2022	13.04.2021
10.	ARTO, Haridwar	UA08xxxx61	08.04.2019	20.04.2004
11.	ARTO, Rishikesh	UK14xxxx88	09.08.2022	09.09.2019
12.	ARTO, Kotdwar	UA12xxxx31	31.05.2019	18.06.2005
13.	ARTO, Roorkee	UK17xxxx67	01.05.2019	07.01.2019
14.	ARTO, Ramnagar	UK19xxxx83	13.02.2020	21.08.2017
15.	ARTO, Ranikhet	UK07xxxx45	02.12.2022	04.04.2013

**Appendix-5.5**  
(Reference: Paragraph 5.15, Page 48)

**Status of Person-in-position against sanctioned posts as on 31 March 2024**

Sl. No.	Designation	Sanctioned posts	Person-in position	No. of vacant posts
1.	Transport Commissioner	1	1	0
2.	Additional Transport Commissioner	1	0	1
3.	Joint Transport Commissioner	1	1	0
4.	Deputy Transport Commissioner	3	2	1
5.	Assistant Transport Commissioner	1	1	0
6.	Finance Controller	1	1	0
7.	Regional Transport Officer	8	7	1
8.	Assistant Regional Transport Officer	32	21	11
9.	Assistant Accounts Officer	1	1	0
10.	Transport Tax Officer	46	55	-9
11.	Chief Administrative Officer	20	7	13
12.	Senior Administrative Officer	27	24	3
13.	Administrative Officer	29	27	2
14.	Regional Inspector	25	17	8
15.	Transport Deputy Inspector/ Transport Sub Inspector	31	28	3
16.	Transport Assistant Inspector	71	67	4
17.	Computer Programmer (Outsource)	22	22	0
18.	Senior Personnel Officer	1	0	1
19.	Personnel Officer	2	1	1
20.	Senior Personal Assistant	4	3	1
21.	Personal Assistant	6	0	6
22.	Accountant	9	3	6
23.	Assistant Accountant	18	15	3
24.	Head Assistant	62	61	1
25.	Senior Assistant	102	78	24
26.	Junior Assistant	115	65	50
27.	Enforcement Constable	205	69	136
28.	Enforcement Driver	37	37	0
29.	Attendant	136	86	50
<b>Total</b>		<b>1,017</b>	<b>700</b>	<b>317</b>









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