

Two thick, dark brown horizontal bars are positioned on either side of the central text box, extending from the left and right edges of the image.

Analytics Platforms for Enhanced Transparency and Audit Efficiency.

-
- "Only by watching the waves can you
steer the ship in the right direction."

DASHBOARDS

- **VLC DASHBOARDS**
- **VAHAN-SAARTHI DASHBOARDS**

VLC Dashboards

Unification of VLC data for
Audit Insights for Field Audit

Brief About VLC

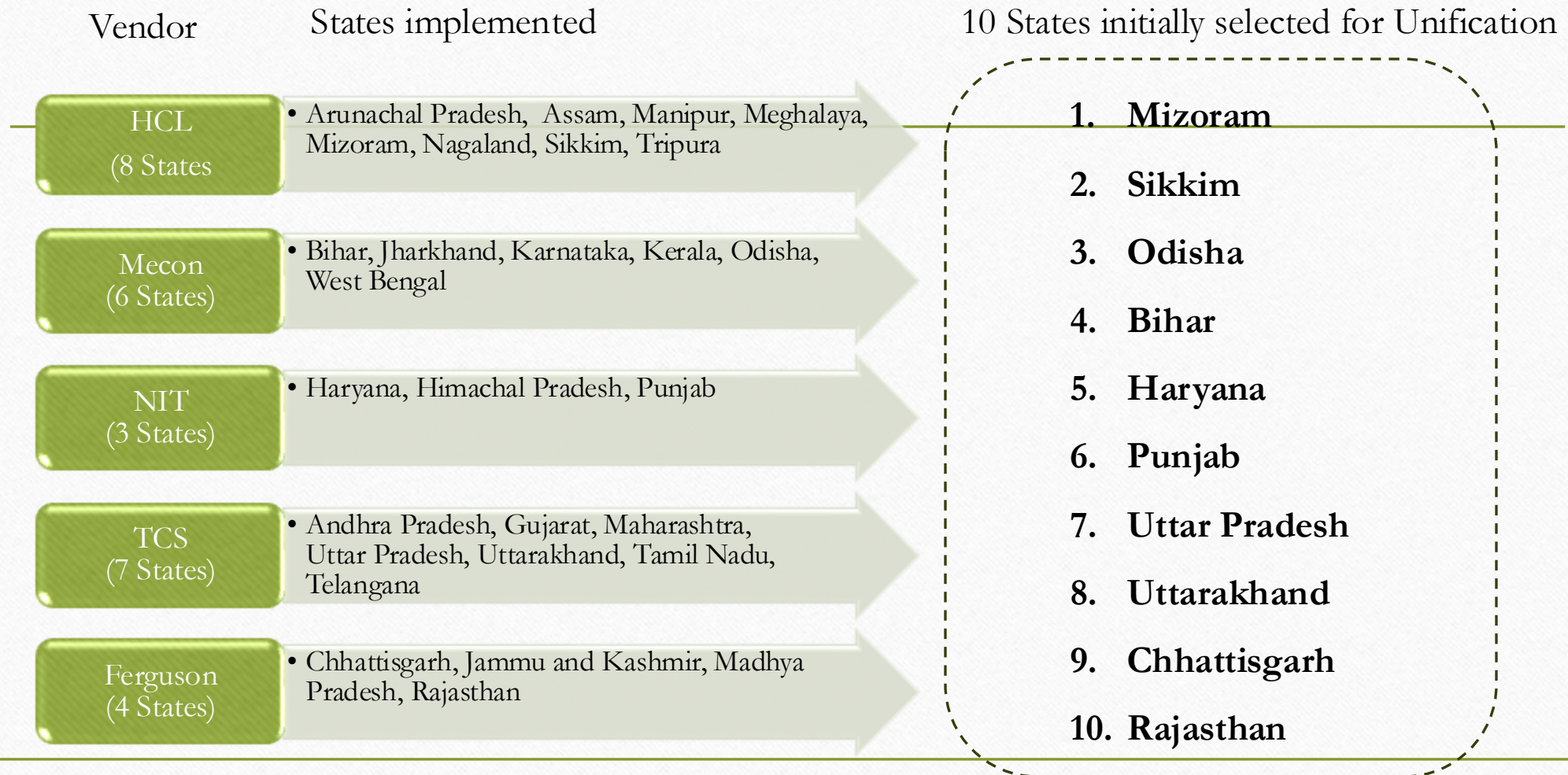
- VLC, or Voucher Level Computerization, is an accounting and data management system is used by used by the Comptroller and Auditor General in provincial offices for processing and maintaining government accounts.
- It is used to compile Government accounts and generate statements like Appropriation Accounts and Finance accounts.
- Importance of VLC in Audit Planning.

Challenges in PAN-India Analysis

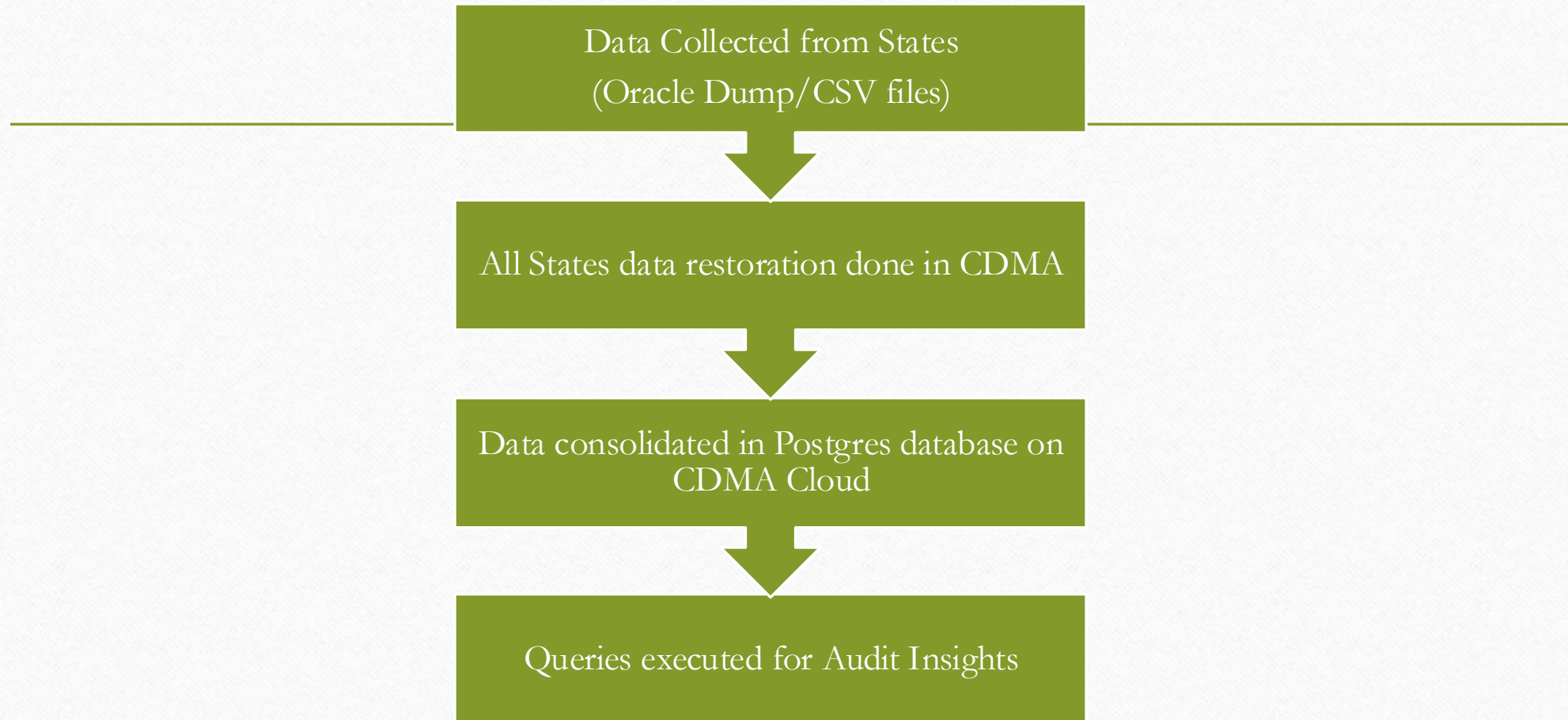
There was a challenge in PAN-India Analysis due to -

- It was developed by 5 different developers i.e. HCL, MECON, TCS, NIT and FERGUSSON all having different data structures.
- The System has been designed by different vendors for specific states which may have different requirements

Different vendors implemented the VLC



Unification of the VLC data - Process



The Process

- The data at provincial units is maintained in different versions of the ORACLE database.
- Provincial/State unit-wise receipt and payment data of the exchequer were extracted from ORACLE and pushed to the Central Cloud Postgres Server.
- The data for receipt and payments was standardised into a single format using SQL and pushed to a consolidated table.

Data consolidated for 10 States in unified format

Sr. No	STATE	Vendor	Number of Records	
			Vouchers	Challan
1	Mizoram	HCL	422640	149016
2	Sikkim		3123022	20026628
3	Odisha	Mecon	16530429	57885832
4	Bihar		11417111	135514466
5	Haryana	NIT	10971119	41833
6	Punjab		4745079	59555
7	Uttarpradesh	TCS	15141567	457420
8	Uttrakhand		4019674	81885
9	Chattisgarh	Ferguson	13388518	98559
10	Rajasthan		18159107	191414
	TOTAL		9,79,18,266	21,45,06,608

Unification of the VLC data (columns selected in voucher and challan)

Voucher

- ✓ 27 columns were identified for payment(voucher) data unification.
- ✓ Data consolidated up to object head classification (sub details head).
- ✓ Data points include data related to classification, voucher details, DDO details and Treasury details.

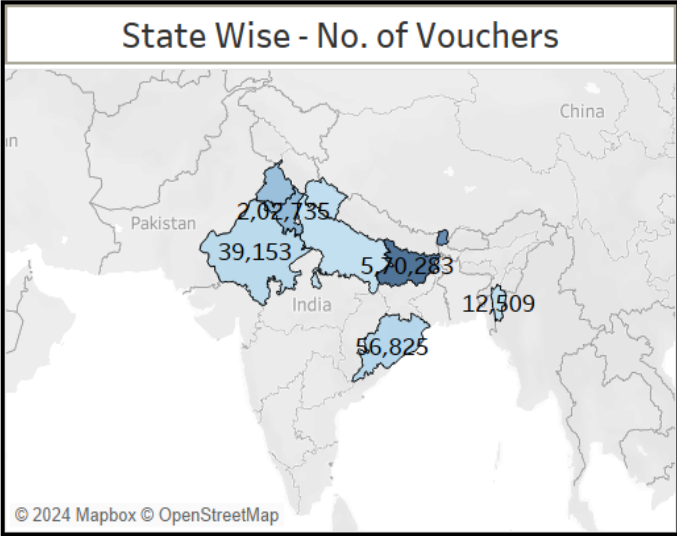
Challan

- ✓ 29 columns were identified for challan data unification.
- ✓ Data points include data related to classification, challan details and Treasury details.

Preliminary Audit Insights

- ✓ Trend analysis across States of **AC Bills** Analysis- AC bills are advance/provisional payments for which invoices are awaiting.
- ✓ Trend analysis of **Grant in Aid**- These are Budget support/ intergovernmental Transfers for specific purposes
- ✓ Probable **parking of funds**- IT is like Cash Hoarding beyond their intended period without productive utilization.
- ✓ Probable **Misclassified** vouchers across states –
- ✓ **Nil Vouchers** analysis across states – analysis of non-monetary transactions.
- ✓ **Probable duplicate** vouchers
- ✓ Sector wise analysis- compare states in various sectors

AC Bills Analysis

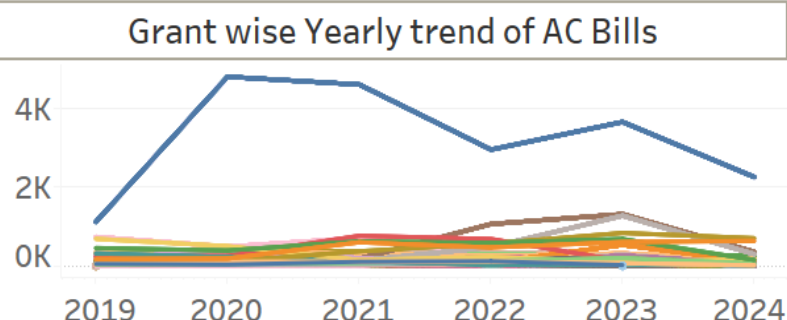


State Wise

Bihar	26,002
Haryana	13,143
Mizoram	535
Orissa	3,554
Punjab	9,878
Rajasthan	3,321

Grant wise

Null	
0 NA	
0 Receipts	
00 -NA-	
01 Expenditure relating to th..	
02 Expenditure relating to th..	
03 Expenditure relating to th..	
04 Expenditure relating to th..	



Voucher Typ..

☒ AC BILL

State Cd

☒ Bihar

☒ Haryana

☒ Mizoram

☒ Orissa

☒ Punjab

☒ Rajasthan

Grant Name1

☒ Null

☒ 0 NA

☒ 0 Receipts

☒ 00 -NA-

☒ 01 Expendi..

☒ 02 Expendi..

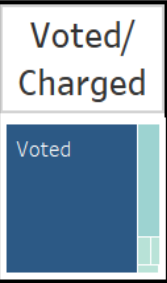
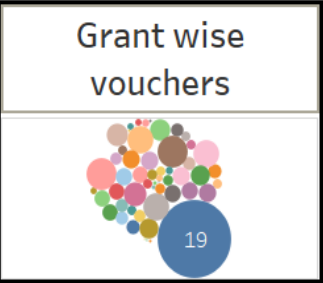
No. of Heads	No. of DDO's	No. of Treasury	No. of Grants	No. of Vouchers	No. of States	Total Amount
845	6,507	8,76,746	1,108	15,16,027	9	₹ 12,047,237.37M

Cross Tab - Treasury vs DDO

Null	1 RAJ ..	2 RAJ ..	2 RAJ ..	3 RAJ ..	3Supe..	4 BIHA..	4 BIHA..	4 RAJ ..	5 Rajaj..	6 RAJ ..	7
PATIALA-DISTRICT ..											
GOPALGUNJ											
SANGRUR-DISTRIC..											
BEGUSARAI											

Year Month Wise

Ye..	M.	
20..	09	25
20..	09	1,503
	10	1,265
	11	1,564



Grant Code

☒ Null

☒ 0

☒ 1

☒ 2

☒ 3

Details

State Cd	Vch Vchr Nmbr	Vch Vchr Dt	Vad Amnt	Heads	Acs Acnt Srce	
Bihar	PARD190420150000001	05-04-2019	60000000	Null	AURANGABAD	Abc
	PARD190420150000002	05-04-2019	7407000	Null	AURANGABAD	Abc
	PARD190420150000003	05-04-2019	3846000	Null	AURANGABAD	Abc
	PARD190420150000004	05-04-2019	900000	Null	AURANGABAD	Abc
	PARD190420550000001	07-04-2019	2500125	Null	AURANGABAD	Abc

Grant Code

☒ Null

☒ 0

☒ 1

☒ 2

☒ 3

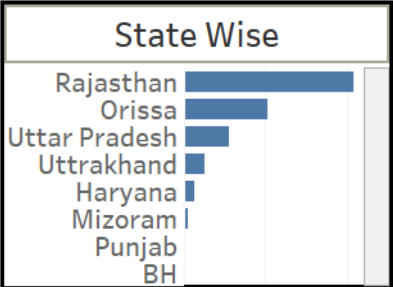
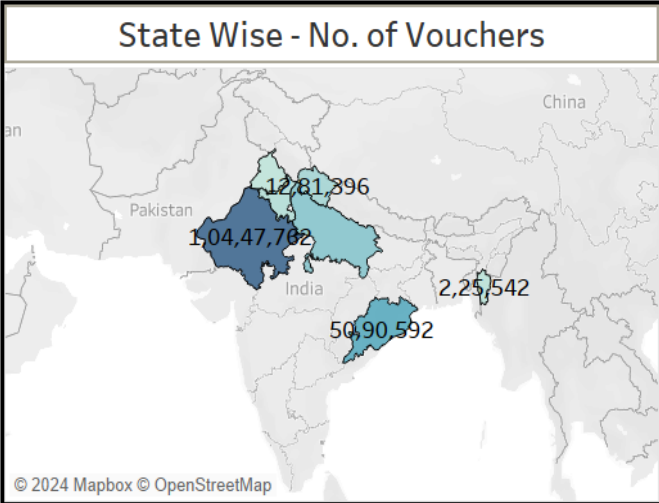
☒ 4

☒ 5

☒ 6

☒ -

Grant in Aid (normally is booked under Revenue expenditure)

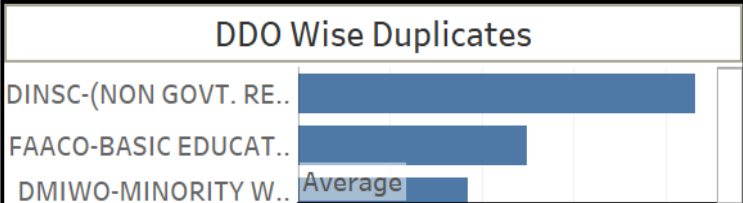


Grant wise

Null	3
0 NA	
0 Receipts	
00 -NA-	
01 Expenditure relating to th..	6

Transaction Type

	Count of Vch Vc..	Vad Amnt
Capital Expendit..	21,996	#####
Public Account	1,405	9,513,455,824
Revenue Expend..	20,537,684	#####



Head Wise

2235_02_196	24,24,213
2202_02_110	22,12,649
2202_03_104	17,97,908
2202_01_102	15,82,447

No. of Heads	No. of DDO's	No. of Treasury	No. of Grants	No. of Vouchers	No. of States	Total Amount
814	8,720	96	82	2,05,61,085	8	₹ 158,460,193.02M

Cross Tab - Treasury vs DDO

	Null	1 BIHAR ..	1 BIHAR ..	1 BIHAR ..	1 BIHAR ..	2 BIHAR ..	3 BIHAR ..	4 BIHAR ..	4 BIHAR ..
Null	2,00,143	0	0	0	0	0	0	0	0
12	3,755								
1									
27	681								
42									
60	15,284								

Year Month Wise

M.	
01	27,589
02	41,601
03	73,390
04	12,498
05	14,656
06	19,811
07	25,470
08	22,088

Year Wise

2019_20	53,394
2020_21	70,643
2021_22	64,411
2022_23	74,214
2023_24	81,272
Unknown	0

Voted/Charged

Voted

Details

State Cd	Mh Smh Mnh1	Vch Dmn	Vlu..	Type	Transa..	Vch V..	Vch Vchr..	Vad Amnt	Mh Smh Mnh1	Ac	Acnt	Src
BH	2014_00_103	GIA		Revenue	Null	22-07-2..		14580000	2014_00_103	Null		0
				Expenditure				21870000	2014_00_103	Null		0
								222120000	2014_00_103	Null		0
								222220000	2014_00_103	Null		0

Voucher Typ..

☒ Null

State Cd

☒ BH

☒ Haryana

☒ Mizoram

☒ Orissa

☒ Punjab

☒ Rajasthan

☒ Uttar Prad..

☒ Uttrakhand

Grant Name1

☒ Null

☒ 0 NA

☒ 0 Receipts

☒ 00 -NA-

☒ 01 Expendi..

☒ 02 Expendi..

☒ 03 Expendi..

☒ 04 Expendi..

Vch Vchr Nmbr

☐ Null

☐ 1

☐ 2

☐ 3

☐ 4

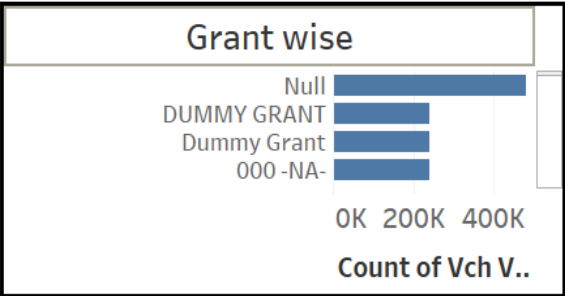
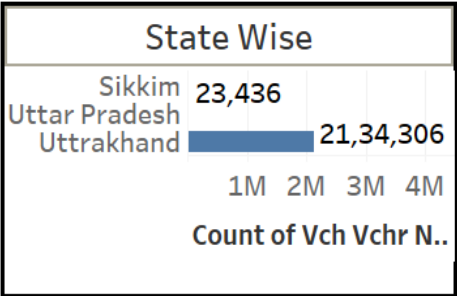
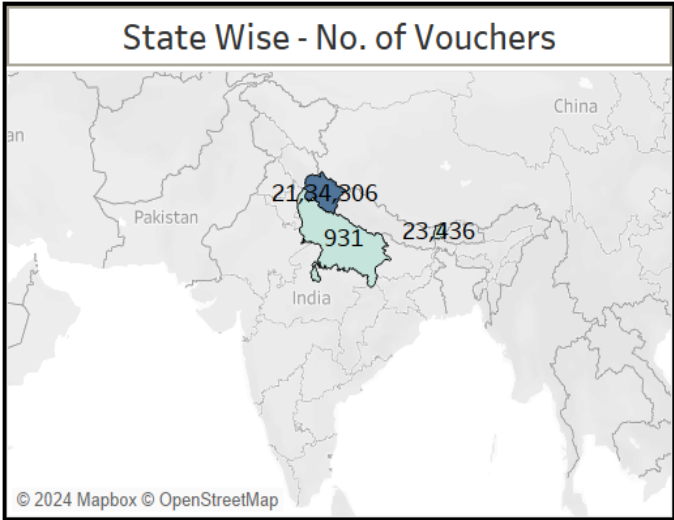
☐ 5

☐ 6

☐ 7

☐ 8

Probable parking of Funds in Public Account (MH 8443)



Voucher Type

Null	21,37,073
Contingent	21,600

Voucher Typ..

- ☒ Null
- ☒ Continge..

State Cd

- ☒ Sikkim
- ☒ Uttar Prad..
- ☒ Uttarakhand

Grant Name1

- ☒ Null
- ☒ 0 NA
- ☒ 0 Receipts
- ☒ 00 -NA-
- ☒ 07 Expendi..
- ☒ 19 Environ..

No. of Heads	No. of DDO's	No. of Treasury	No. of Grants	No. of Vouchers	No. of States	Total Amount
12	233	52	126	21,58,673	3	₹ 2,052,907.75M

Cross Tab - Treasury vs DDO

	Null	ACOFF-JI..	ADM-CHI..	AO-NAG..	ASCO-AS..	ASCO-AS..	ASCO-AS..	ASEC-AS..	ASE
1			1,143	153					
41									
61									
40	9								
75									

Year Month Wise

Month	
01	967
02	1,154
03	1,896
04	168
05	1,091
06	983
07	1,219

Year Wise

Year	
2019_20	10,146
2020_21	4,22,680
2021_22	5,38,171
2022_23	6,01,720
2023_24	5,85,956



Vch Vchr Nm..

- ☒ Null
- ☐ 1
- ☐ 2
- ☐ 3
- ☐ 4

Year

- ☒ 2019
- ☐ 2020
- ☐ 2021
- ☐ 2022
- ☐ 2023
- ☐ 2024

Details

State Cd	Vch Vchr N..	Vch Vchr Dt	Vad Amnt	Mh Smh Mnh1	AcS Acnt S..	Ddo Name	
Sikkim	7	01-03-2024	5521491	8443_00_800	Null	Sarlaj Subba-Accounts Of..	9
	34	01-07-2019	8500	8443_00_108	Null	P.D. Shangdarpa-Asstt.C..	90
	35	01-07-2019	17400	8443_00_108	Null	P.D. Shangdarpa-Asstt.C..	90
	36	01-07-2019	55800	8443_00_108	Null	P.D. Shangdarpa-Asstt.C..	90

Probable Misclassified Vouchers -FY2023-24(Voucher types booked below 5% in specific object head)

State wise - Misclassified Vouchers		
State..	Vch Dmn Vlu	Vo..
BH	AC_DC	3,887
	EST	5,374
	GIA	1,565
	OC	14,216
	TA	4,179
	W&F	1,412
HR	Abstract Conting..	3,142
	Detailed Conting..	3,744
	Fully vouched Co..	8,839
	Grant-in-Aid Vou..	813

Voucher Types having misclassification	
Contingent	96,050
MIS	44,786
Fully vouched ..	38,296
CON	30,323
Establishment	28,812
TA	25,448
OC	20,382
Salary Bill	16,678
Travelling Allo..	14,797
EKuber Refund	14,429
Pay and Allowa..	12,743
EST	10,162
Medical Vouch..	9,245
Travel expendi..	8,639
C	8,101
Detailed Conti	7,840

Head wise misclassified vouchers	
2055_00_104 ..	520
2029_00_101 ..	500
2070_00_001 ..	480
2014_00_114 ..	480
2014_00_105 ..	442
3452_01_101 ..	440
2401_00_001 ..	435
2230_01_001 ..	432
2053_00_094 ..	425
3454_02_112 ..	416
2801_80_001 ..	416
2501_01_001 ..	416
2210_01_110 ..	416
2055_00_109 ..	416
2055_00_001 ..	416
2014_00_105 ..	416

- State Cd
- ☒

BH
- ☒

HR
- ☒

MZ
- ☒

OD
- ☒

PB
- ☒

RJ
- ☒

SK
- ☒

UK
- ☒

UP

- Vch Dmn Vlu
- ☒

Null
- ☒

A
- ☒

Abstract Co..
- ☒

Ac Bill
- ☒

AC_DC
- ☒

ACB
- ☒

Advance Co..
- ☒

AIS Group I..
- ☒

BNS
- ☒

Book Trans..
- ☒

C

- Threshold_New
- ☐

Fine
- ☒

Misclassifi..

No. of Misclassified Voucher
4,81,141

No. of States
9

No. of Heads
7,253

No. of Grant Head
1,225

Details							
State Cd	Grnt1	Mh Smh Mnh1	O Head	Vch Dmn Vlu..	Threshold_New	Perce..	Count Amount of Mis..
BH	1	2401_00_001	0001 0101 01	EST	Fine	99.39	492 207,587,196
				OC	Misclassified	0.6	3 -4,380
			0011 0104 04	EST	Fine	99.99	14,799 348,998,598
				OC	Misclassified	0.03	3 -13,008
			0011 0601 01	EST	Fine	96.15	75 10,410,420
				OC	Misclassified	3.84	3 85,203

Nil Vouchers

State wise - Nil Vouchers				Nil Vouchers		Head wise Nil Vouchers		State Cd
State..	Vch Dmn Vlu..	Distinct count of Vch..	Vad Amnt					
CG	Arrear Bill	6	198,142	Null	1	Null	1,451	✓ CG
	Establishme..	1,451	681,794,695	Ac Bill	43	2011_02_101 ..	1	✓ HR
HR	Fully vouche..	10	879,857	Arrear Bill	4	2011_02_101 ..	1	✓ OD
	Pay and Allo..	2	47,638,206	CHQ	6	2011_02_101 ..	5	✓ PB
	Pension Vou..	55	13,007,880	CON	4	2011_02_101 ..	1	✓ SK
OD	EST	1	29,523	Contingent	56	2011_02_101 ..	77	✓ UK
	TA	1	52,305	EST	14	2011_02_103 ..	44	✓ UP
PB	Fully vouche..	0	80,000	Establishment	46	2011_02_103 ..	1	
	Misc. Vouch..	2	342,929	Establishment ..	49	2011_02_103 ..	1	
	Pay and Allo..	24	3,665,942	Fully vouched ..	5	2011_02_103 ..	1	
				GIA	3	2011_02_103 ..	237	
				GPF Voucher	1	2011_02_103 ..	4	
No. of Nil Voucher		No. of States		No. of Heads		No. of Grant Head		Vch Dmn Vluue ..
7,031		7		2,945		191		✓ Null
								✓ Ac Bill
								✓ Arrear Bill
								✓ CHQ
								✓ CON
								✓ Contingent
								✓ EST
								✓ Establishm..
								✓ Establishm..
								✓ Fully vouch..
								✓ GIA
								✓ GPF Voucher
								✓ MIS
								✓ Misc. Vouch..
								✓ Null
State ..	Mh Smh Mnh1	Vch Dmn Vluue Voucher ..	Grant Name1	Vad Amnt	Vch Tot Dctns	Vch Vchr Net Amnt		
CG	2011_02_101	Establishment Pay Bill	STATE LEGISLATURE	12,972	12,972	0		
	2011_02_103	Establishment Pay Bill	STATE LEGISLATURE	2,086,955	2,086,955	0		
	2014_00_103	Establishment Pay Bill	SPECIAL COMPONENT PLAN FOR SCHEDULED CASTES	139,498	139,498	0		
	2014_00_105	Establishment Pay Bill	ADMINISTRATION OF JUSTICE AND ELECTIONS	3,859,971	3,859,971	0		
	2014_00_114	Establishment Pay Bill	ADMINISTRATION OF JUSTICE AND ELECTIONS	108,564	108,564	0		
	2014_00_117	Establishment Pay Bill	ADMINISTRATION OF JUSTICE AND ELECTIONS	52,850	52,850	0		
	2015_00_101	Establishment Pay Bill	GENERAL ADMINISTRATION	157,068	157,068	0		

Expenditure - B - Social Services - (b) Health and Family Welfare

Fin Year

- ☐ 2015-16
- ☐ 2016-17
- ☐ 2017-18
- ☐ 2018-19
- ☒ 2019-20
- ☒ 2020-21
- ☒ 2021-22

State Cd

- ☐ Null
- ☒ Andhra Pradesh
- ☒ Arunachal Pradesh
- ☒ Assam
- ☒ Bihar
- ☒ Chattisgarh
- ☒ Gujarat
- ☒ Haryana
- ☒ Himachal Pradesh
- ☒ Jammu and Kashmir

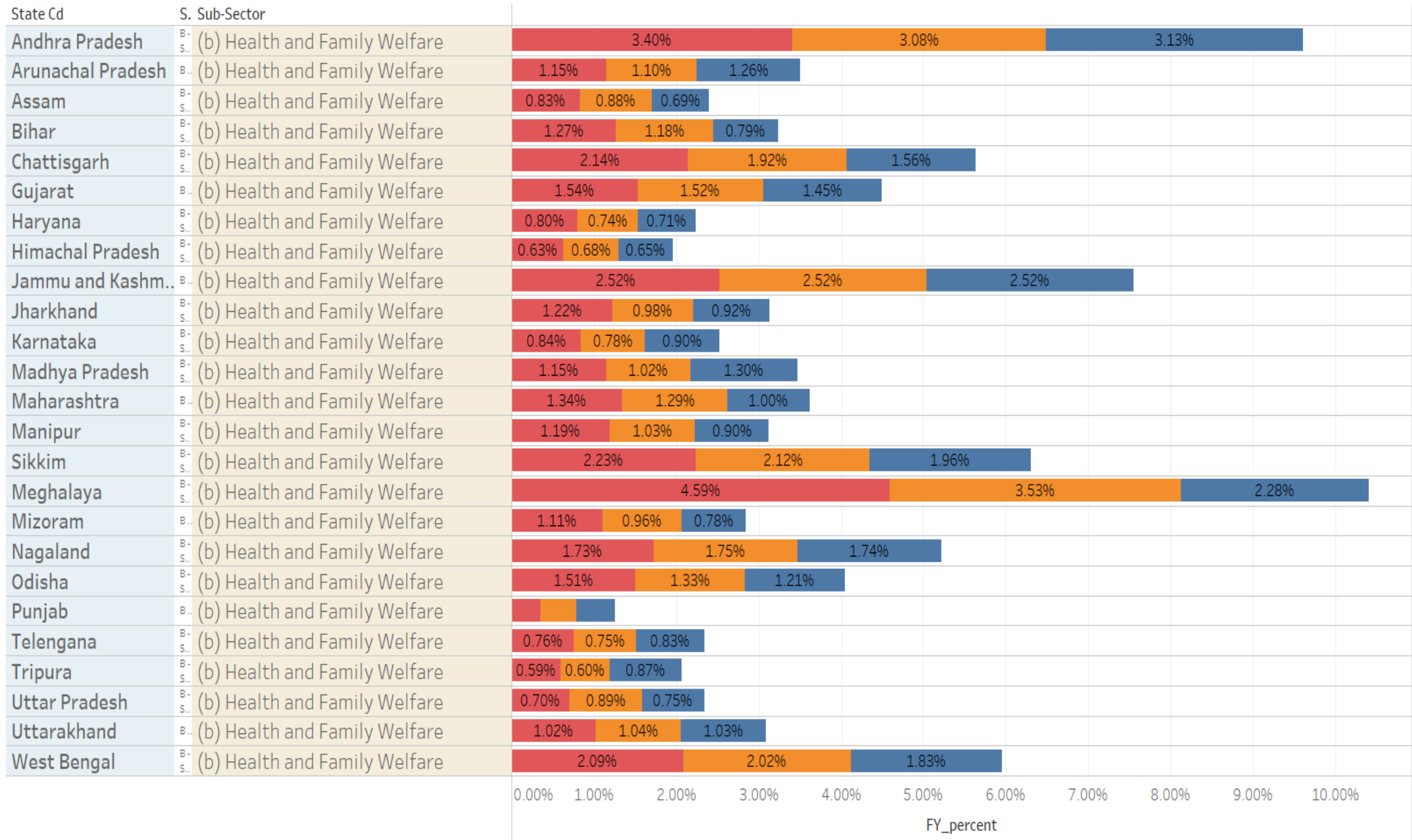
Sector ☒ Null

Sub-Sector

- ☐ Null
- ☐ (a) Capital Account of ..
- ☐ (a) Agriculture and Allied Activi..
- ☐ (a) Capital Account of Agricultu..
- ☐ (a) Deposits bearing Interest
- ☐ (a) Education, Sports, Art and ..
- ☐ (a) Fiscal Services
- ☐ (a) Goods and Services Tax
- ☐ (a) Money Orders and other Re..
- ☐ (a) National Small Savings Fund

Fin Year

- ☒ 2019-20
- ☒ 2020-21
- ☒ 2021-22



Way Forward

- Remaining 18 States data can be consolidated in Unified Format.
- The transaction tables and master tables can be obtained from respective state offices to update the data every quarter.
- More number of insights can be prepared based on new risks.
- Weightage based risk model can be prepared for Audit for selecting high risk DDOs, Treasury and Vouchers/Challans.

Vahan-Saarthi Dashboard

Brief about Vaahan and Saarthi Databases

- Ministry of Road Transport and Highways (MoRTH) maintains the centralized databases in respect of registration of vehicles and Driving licenses.
- The National Informatics Centre (NIC) as mandated by the MoRTH has developed two softwares VAHAN and SARATHI.
- VAHAN software manages services relating to the registration of vehicles, issue of fitness/permit certificates, payment of taxes etc.
- SARATHI software enhances the efficiency of driving license related services like online applications, status tracking, verification of driving licenses etc.

Importance and periodicity of Audit of these databases

- **VAHAN Database:**
- VAHAN database includes data on vehicle-related taxes and fees.
- Helps identify vehicles that fail to pay taxes/fees, preventing revenue loss to the state exchequer.
- **SARATHI Database:**
- SARATHI database contains data pertaining to issue of driving/conductor's license.
- Helps in identifying the cases of non-compliance to extant rules and regulations while issuance of driving and other licenses which may pose a serious threat to the road safety issues.

Importance and periodicity of Audit of these databases

- **Data Collection:**

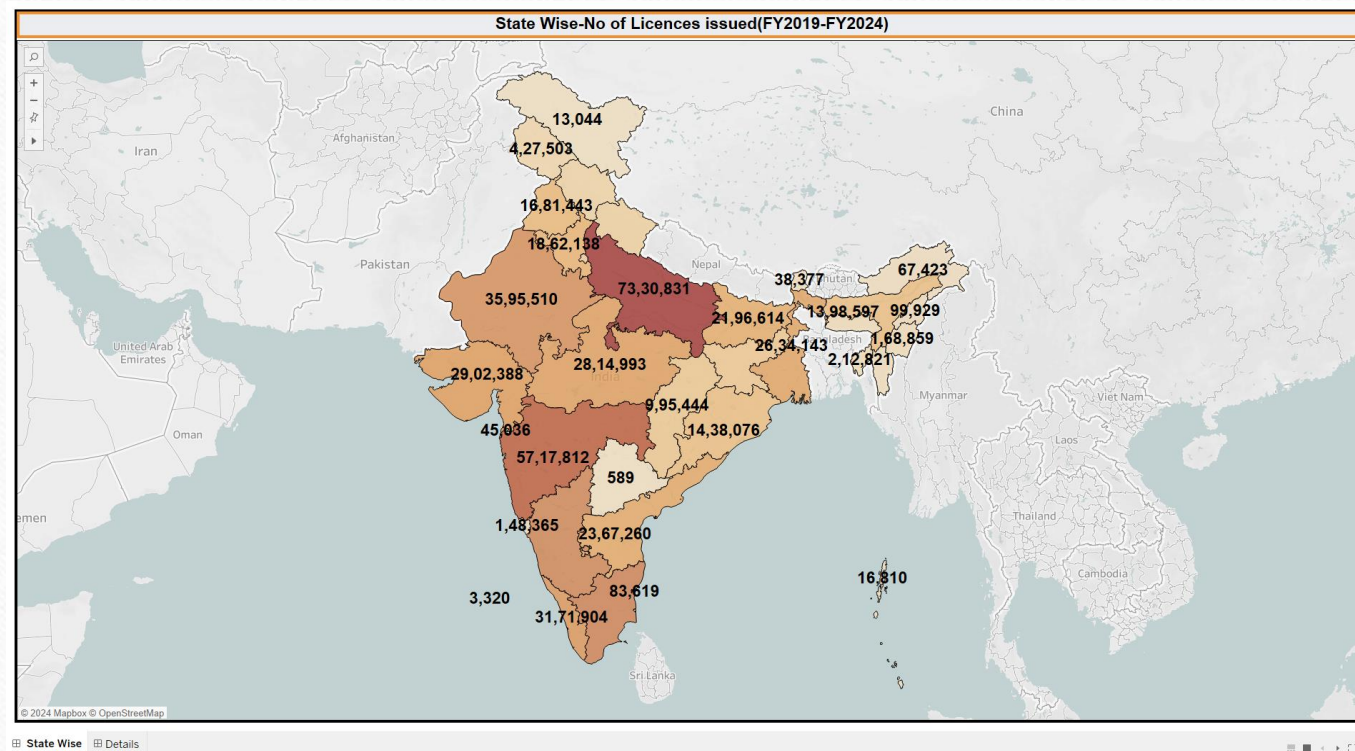
- **CDMA** collects VAHAN and SARATHI data from the MoRTH on **biannual** basis.
- The data is securely stored on **cloud servers**, which is not accessible via the public network.

Importance and periodicity of Audit of these databases

Services Provided

- **Data as a Service (DAS):**
 - CDMA retrieves **state-wise data** from the VAHAN and SARATHI databases and shares with the field offices on request basis.
 - Further, guidance in understanding the data structure and help in identifying the relevant tables and columns is also provided.
- **Data Analysis as a Service (DAAS):**
 - Performs **data analytics** on behalf of field offices.
 - Shares **analytical result files** with the field offices.
 - Provides **hand-holding support** to the field offices of the **Indian Audit and Accounts Department**.

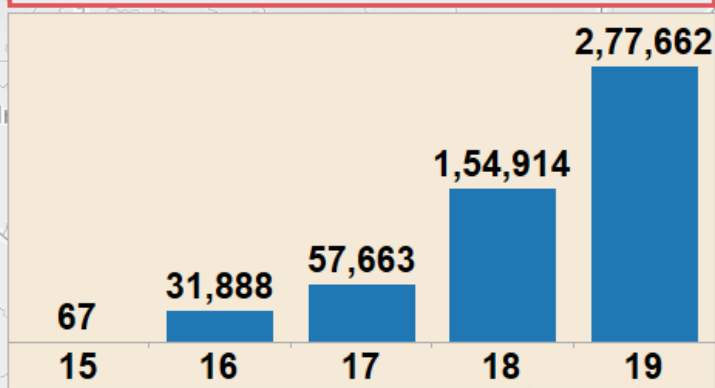
State Wise Count of Licenses Issued



Licenses issued before
permissible age

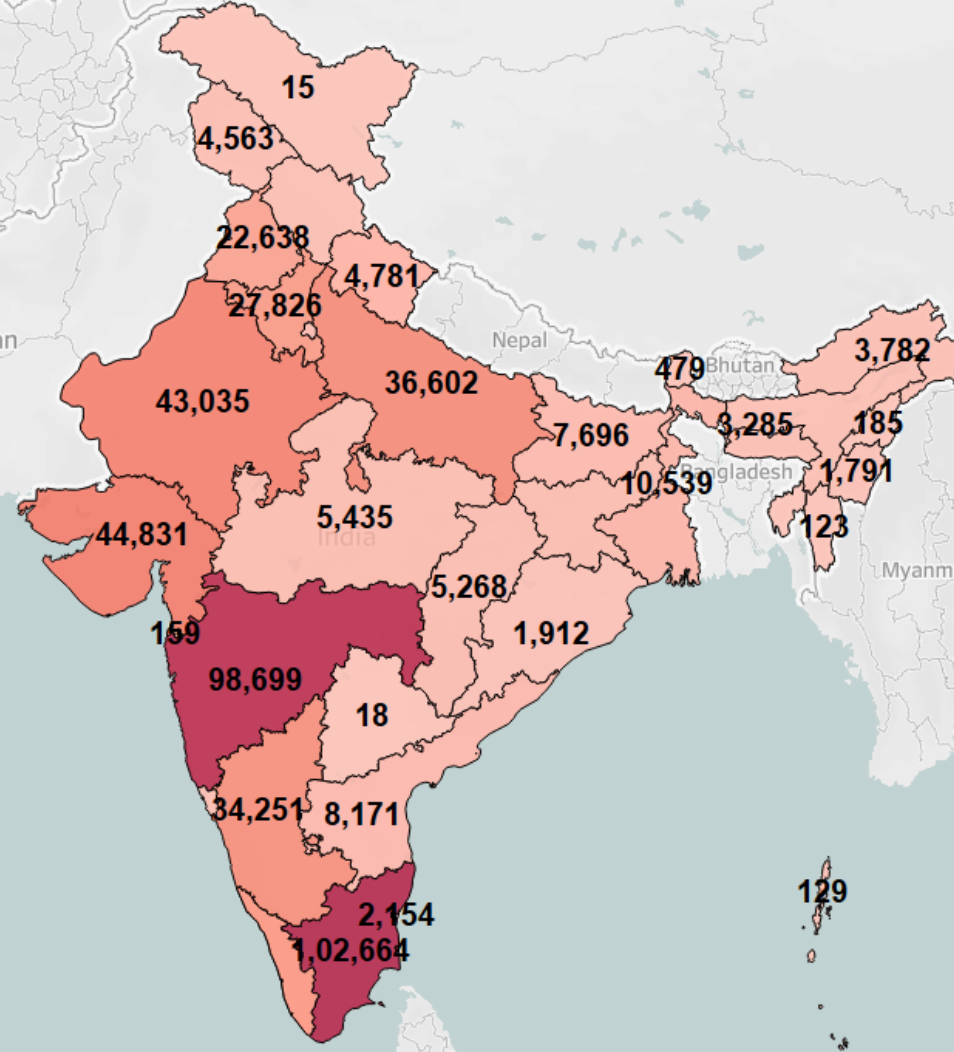
State Wise DL issued before permissable age

Age Wise - DL Issued



Category Wise - Minimum Age

Adapted Vehicle	18
Adapted Vehicle-2	18
E-CART	20
E-RICKSHAW	20
LIGHT MOTOR VEHICLE	18
LMV - (Transport) - Private Se..	20
LMV -3 Wheeler CAB	20
LMV -3 Wheeler NT	18
LMV -3 Wheeler Transport Go..	20
LMV-5 Wheeler Articulated	20
LMV-TR(GOODS)	20
LMV-Tractor Trailer(Transport)	20
LMV-Tractor-NT	18
LMV-Transport-PSV-CAB	20
Motor Cycle with Gear(Non Tr..	18
Motor Cycle With Gear(Trans..	20
Motor Cycle With Gear(Trans..	20
Motor cycle without Gear (No..	16
Motor Cycle Without Gear(Tra..	20
Others - Construction Equip..	18
Others -Boring Rigg	18
Others-Agriculture Tractor an..	18
Others-Cranes	18
Others-ForkliftT	18
Others-Loader/Excavator	18
Others-Trailers	18



Details

Category Wise Eligibility Age			Category Wise		State wise		Office Wise	
Ve Covdesc	Minor	Ve M	Transport Vehicle-M..	2,57,934	Tamil Nadu	1,02,664	RTO,PUNE	13,998
Adapted Vehicle	17	18	LMV-TR(GOODS)	1,24,532	Maharashtra	98,699	RTO,AHMED..	8,811
Adapted Vehicle-2	16	18	LIGHT MOTOR VEHI..	56,847	Gujrat	44,831	DY.RTO,PIM..	4,952
E-CART	18	20	Motor Cycle with Ge..	29,989	Rajasthan	43,035	RTO,RAJKOT	4,910
	19	20	LMV-Transport-PSV..	22,219	Uttar Pradesh	36,602	DY.RTO, NA..	4,309
E-RICKSHAW	17	20	Transport Vehicle-M..	8,332	Karnataka	34,251	RTO,VADOD..	4,191
	18	20	E-RICKSHAW	8,147	Haryana	27,826	RTO,NAGPU..	4,115
	19	20	LMV -3 Wheeler CAB	7,828	Punjab	22,638	RTO,SURAT	3,960
LIGHT MOTOR	15	18	LMV -3 Wheeler Tra..	5,517	Kerla	19,990	DISTRICT T..	3,872
VEHICLE	16	18	LMV - (Transport) - ..	236	Kerala	19,990	RTA JHAJJA..	3,423
	17	18	Transport Vehicle - ..	155	West Bengal	10,539	REGIONAL T..	3,268
LMV - (Transport) ..	18	20	LMV-Tractor-NT	125	Null	9,177	DY.RTO,SOL..	3,230
	19	20	LMV -3 Wheeler NT	100	Andhra Pradesh	8,171	RTO,MUMB..	3,119
LMV -3 Wheeler	16	20						
CAB	17	20						
	18	20						

Details

AN01 20100000338	1991-06-11	2010-02-01	19	20	1991-06-11	Transport Vehicle-M/HMV (Goods and Passenger)	Abc
AN01 20100000440	1992-06-17	2010-02-08	18	20	1992-06-17	Transport Vehicle-M/HMV (Goods and Passenger)	Abc
AN01 20100000776	1991-07-30	2010-03-19	19	20	1991-07-30	Transport Vehicle-M/HMV (Goods and Passenger)	Abc
AN01 20100001123	1991-07-19	2010-04-22	19	20	1991-07-19	Transport Vehicle-M/HMV (Goods and Passenger)	Abc

Issue of Duplicate licenses

According to the Central Motor Vehicles Act, when a person applies to the licensing authority to add a new vehicle type to their existing driving license, they will not receive a separate license. Instead, the new class of vehicle will be incorporated into their current license.

However, there were cases found where more than one license was issued to the same applicant.

State Wise-More than one licences issued

State	Number of Licences Issued
Jammu & Kashmir	4
Ladakh	156
Himachal Pradesh	720
Punjab	671
Haryana	32
Rajasthan	288
Gujarat	1,331
Madhya Pradesh	250
Uttar Pradesh	645
Bihar	244
Jharkhand	30
West Bengal	16
Odisha	14
Andhra Pradesh	971
Telangana	460
Karnataka	116
Maharashtra	290
Goa	24
Kerala	2,578
Tamil Nadu	16
Puducherry	717
Lakshadweep	6,764
Andaman & Nicobar	36

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Details of more than one licences issued								
Bio Full Name	Bio Aadhaar No	Bio Dob1	Bio DI no1	Valid from	Valid to	DI Status		
A KRISHNAN	820137867619	11-04-1958	TN72 19790000764	24-03-2023	23-03-2028	Active		2
			TN74 19840001208	17-09-2021	16-09-2026	Active		2
A NAJMA BEGUM\$\$	785784529507	27-05-1984	TN09 20170007412	08-08-2017	26-05-2034	Active		2
			TN09 20190006789	13-08-2019	26-05-2034	Active		2
A SENTHIL KUMAR	876660902608	31-05-1983	KA03 20100011914	12-07-2010	11-07-2013	Active		2
			KA03 20101011914	21-09-2022	20-09-2027	Active		2
A SHOBANA	968688932949	28-05-1980	TN01 19980007970	30-01-2019	27-05-2030	Active		2
			TN09 19980005171	12-06-2018	27-05-2030	Active		2
A\$\$Haribabu	602789859012	27-07-1992	AP10320195055622	30-03-2019	29-03-2039	Active		2
			AP50300308022019	30-03-2019	29-03-2039	Active		2
A\$\$JRahul	456229044890	21-08-1998	AP00300341752018	17-09-2018	16-09-2038	Active		2
			AP00320185053185	17-09-2018	16-09-2038	Active		2
A\$\$Kyatheswar	322114920920	24-05-2000	AP10300345372018	03-08-2018	02-08-2038	Active		2
			AP10320185073533	03-08-2018	02-08-2038	Active		2
A\$\$Mahalakshmi	895696348026	20-02-1987	AP10320190038122	21-12-2019	20-12-2029	Active		2
			AP10320190038123	21-12-2019	20-12-2029	Active		2
A\$\$Premasagar	701037335975	10-04-2000	AP00320190035218	06-12-2019	09-04-2040	Active		2
			AP00320190035306	12-12-2019	09-04-2040	Active		2
A\$\$Ramu	203669667973	01-01-1989	AP12120190036172	20-08-2019	31-12-2038	Active		2
			AP12120190036173	20-08-2019	31-12-2038	Active		2
A\$\$RJAINULMALA	835957531800	16-12-1972	AP13120185038868	11-12-2018	15-12-2022	Active		2
			AP33100412282018	11-12-2018	15-12-2022	Active		2
A\$\$Sekhar	486350377769	01-01-1986	AP02620195052731	20-03-2019	31-12-2035	Active		2
			AP12600310072019	20-03-2019	31-12-2035	Active		2
A\$\$Sujeewan	962761368265	23-04-1978	AP02620190045045	15-10-2019	14-10-2029	Active		2
			AP02620190045046	15-10-2019	14-10-2029	Active		2
AADITYA\$\$MAHESH..	606164180050	17-04-2001	RJ14C20170021061	30-11-2017	29-11-2037	Active		2
			RJ14D20190027675	30-08-2019	29-08-2039	Active		2
AADITYA\$\$RANJAN	771539525998	15-02-1997	JH03 20180005128	22-11-2018	21-11-2038	Active		2
			JH03 20190001810	16-05-2019	15-05-2039	Active		2
AAKASH\$\$JANGRA	394724686837	05-06-2000	HR20 20160001814	25-11-2016	24-11-2036	Active		2
			HR20 20180008079	25-07-2018	24-07-2038	Active		2
AAKASH\$\$SAINI	204221301160	21-07-2000	HR20 20170000232	07-01-2017	06-01-2037	Active		2
			HR20 20200001584	30-01-2020	20-07-2040	Active		2
AAKASH\$RAJ\$CHAU..	526516564202	21-12-1998	UP32 20180012282	13-02-2018	12-02-2038	Active		2
			UP32 20190052419	14-12-2019	20-12-2038	Active		2
Aakireddi\$\$Deevenara..	722596568869	03-04-1969	AP13100513332018	15-12-2018	02-04-2019	Active		2
			AP13120185046000	10-05-2019	09-05-2024	Active		2
Aakisetti\$\$ChinnaSrin..	953032997717	05-05-1969	AP70700302192019	11-01-2019	04-05-2019	Active		2
			AP70720195042057	06-05-2019	05-05-2024	Active		2
AAKRITI\$\$GOYAL	912842654391	17-05-2000	UP15 20180024809	24-10-2018	23-10-2038	Active		2
			UP15 20180031486	28-12-2018	27-12-2038	Active		2
AANANTHA	639716907889	27-05-1999	TN45 20190001870	05-04-2019	04-04-2039	Active		2
KUMAR\$\$P			TN81 20170003225	01-11-2017	31-10-2037	Active		2
AANSHIKA\$\$BHUSHA..	752407103498	28-06-1999	KA03 20180022313	07-11-2018	06-11-2038	Active		2

Vahan

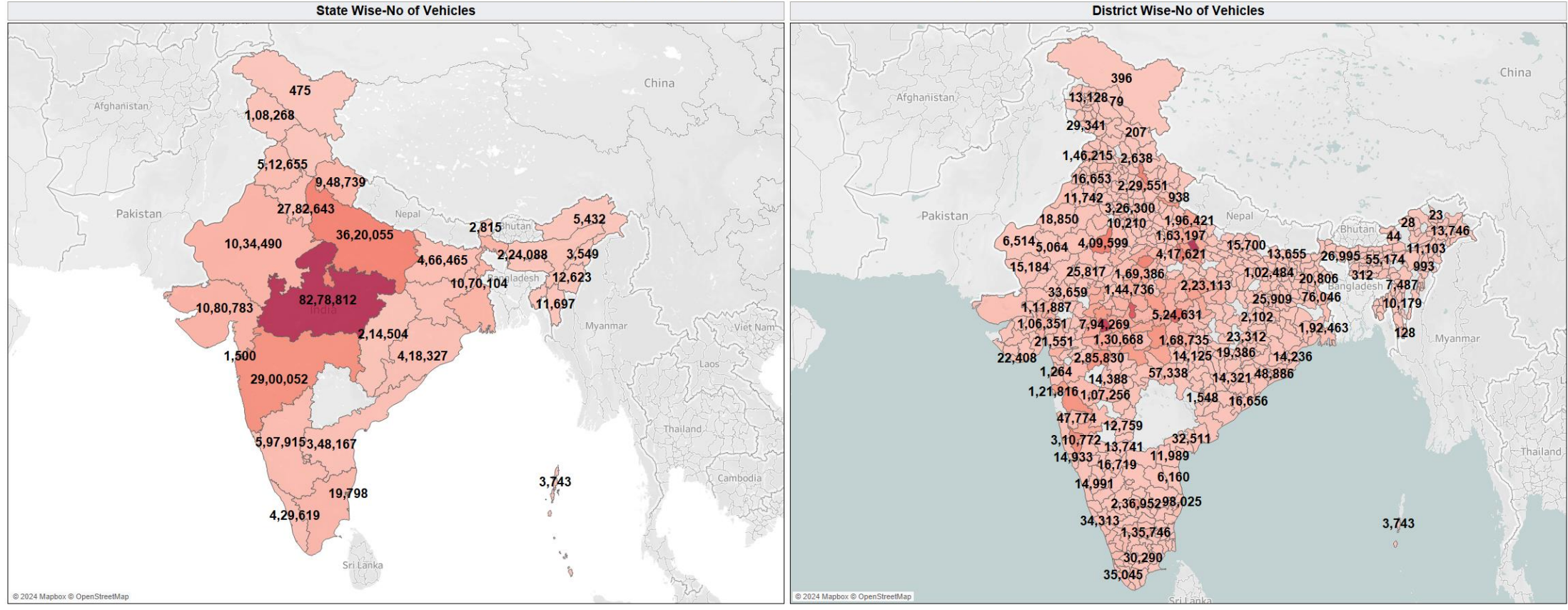
STATISTICS--NON TRANSPORT FY2009_FY2024

The registered vehicles are divided into two categories:

- a. Transport
- b. Non-Transport vehicle

The following slides briefly shows the count of non-transport vehicles across various states and based on different categories like RTO-wise, vh_class-wise, fuel type etc.

Non Transport Vehicle -State District wise Distribution



screen

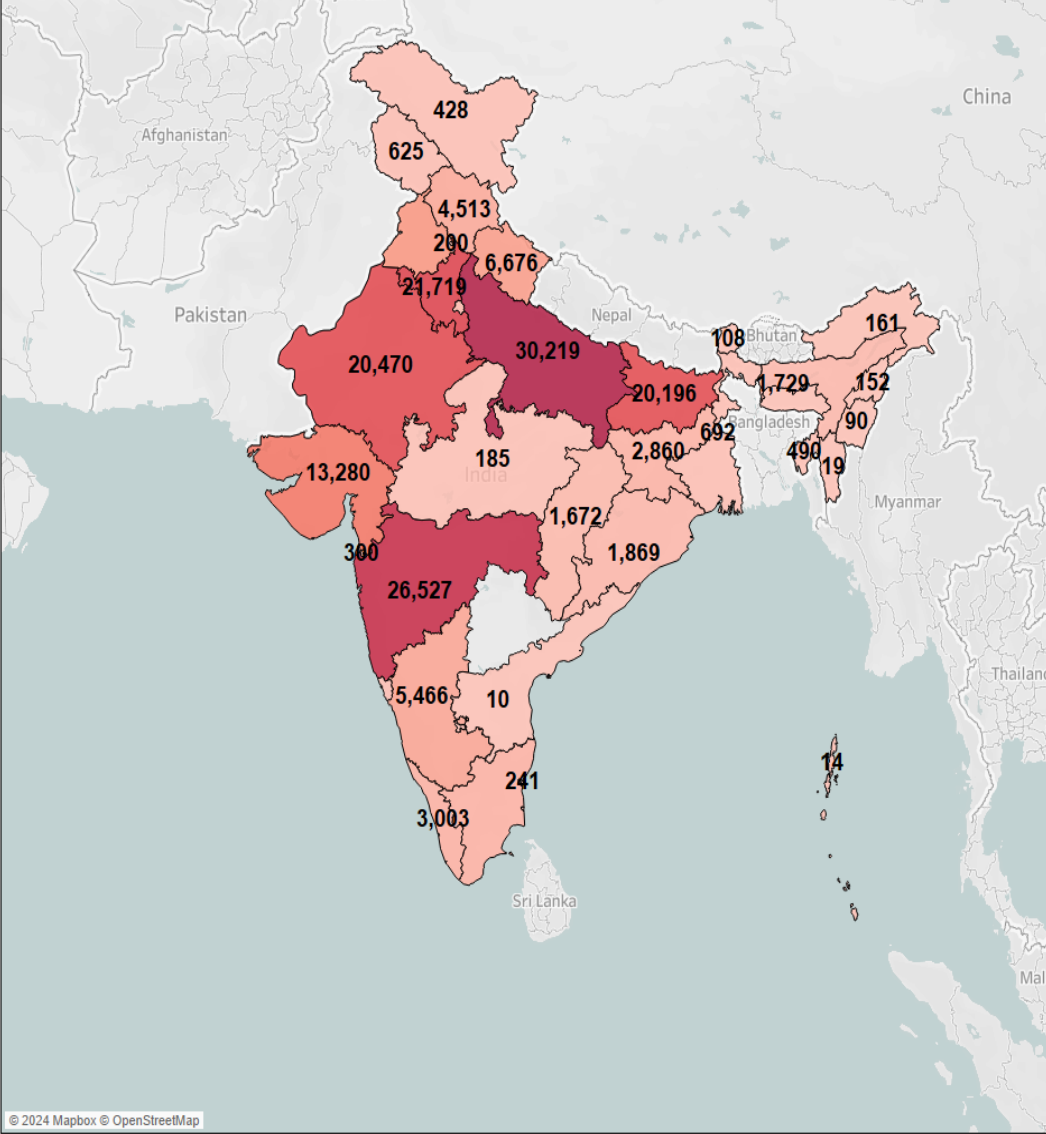
Total Vehicles	Class Type		RTO Wise		State Wise		Registration Year		Dealer Name		
2,67,91,720	Non Transport	2,67,91,720	PATNA	1,02,484	MADHYA PRAD..	82,78,812	FY 2024	25,53,476	NOT AVAILABLE	1,30,985	
			THANE	1,33,726	Uttar Pradesh	36,20,946	FY 2023	26,59,323			
			PUNE	1,75,561	Maharashtra	29,00,057	FY 2020	18,68,931			
			RTA, GURGAON	36	Delhi	27,82,644	FY 2019	17,25,496			
			AHMEDABAD	91,346	Gujrat	10,80,849	FY 2018	20,01,787	OTHER, OTHER DEALER, OTHERS and 1 more	7,17,880	
			DY RTO PIMPRI CHI..	97,090	West Bengal	10,77,212	FY 2017	19,90,724			
			RAJPUR ROAD/VIU ..	32	Rajasthan	10,34,667	FY 2022	20,98,210			
			TRANSPORT NAGA..	7,46,210	Uttarakhand	9,49,119	FY 2013	13,00,037			
Fuel		SURAT	1,22,520	Tamil Nadu	8,52,722	FY 2016	21,62,466	KHIVRAJ MOTORS	6,458		
PETROL	2,42,59,841	RTA, FARIDABAD	45	Karnataka	5,97,924	RC Status		OTHER DISTRICT	39,322		
DIESEL	16,74,438	VARANASI RTO	36,676	Punjab	5,12,753	ACTIVE	2,65,69,772				
PETROL/CNG	3,32,418	VADODARA	62,744	Bihar	4,66,465	NOC ISSUED	1,27,502				
ELECTRIC(BOV)	2,69,026	KAMRUP	55,174	Kerla	4,29,619	DE-REGISTERED	85,750				
PETROL/HYBRID	81,611	PURNEA	15,901	Odisha	4,18,327	RC CANCELLED	5,837	BHANDARI AUTOMOBILE (P) LTD	13,264		
PETROL/ETHA..	70,897	MUZAFFARPUR	30,705	Haryana	3,50,275	RC SURRENDERED	2,282				
PETROL/LPG	55,691	AHMEDABAD EAST	41,270	Andhra Pradesh	3,48,298	UNKNOWN	243				
NOT APPLICAB..	28,294	KANPUR NAGAR	4,17,621	Jharkhand	3,22,899	VEHICLE SCRAPPED	208				
DIESEL/HYBRID	17,819	PANVEL	34,143	Assam	2,24,091	CONFISCATED AUCTION ..	87	CARGO MOTORS PVT LTD	7,062		
CNG ONLY	894	VADALI	20,146	Chhattisgarh	2,14,505	RC SUSPENDED	39				
STRONG HYBR..	387	Vehicle Category		Jammu And Kas..	1,08,269	Vehicle Class				SURESH WHEELS KALHER BHIWANDI	1
LPG ONLY	286	TWO WHEELER(NT)	2,24,23,694	Meghalaya	68,149	M-Cycle/Scooter	2,18,12,609				
SOLAR	57	OTHER THAN MENTIONED ABOVE	36,499	HIMACHAL PRA..	31,103	Motor Car	36,23,428				
PURE EV	49			Goa	30,154	Agricultural Tract..	6,25,263				
FTHANOI	11			Puducherry	19,798	Moped	4,79,928				
NEW	2,51,66,432			LIGHT MOTOR VEHICLE	42,66,704	Tripura	16,994	Motorised Cycle ..	1,24,311		
TEMPORARY REGISTERED VEHIC..	14,67,854	LIGHT PASSENGER VEHICLE	27,735	Chandigarh	13,235	Omni Bus (Privat..	42,834	LEXUS MOTORS (P) LTD	1,957		
EX-DIPLOMAT/ EMBASSY/FOREIGN ..	68,902			Manipur	12,623	Trailer (Agricultu..	21,380				
OTHER RTO/MLO/ ARTO/DTO/Region Ve..	54,190			Mizoram	11,697	Construction Eq..	13,652				
OTHER STATE VEHICLE	33,043			Arunachal Prade..	5,432	M-Cycle/Scooter..	12,374				
				Andaman & Nico..	3,743	Adapted Vehicle	11,971	UNCODIFIED	3,662		
				Nagaland	3,549	Earth Moving Eq..	6,718				
				Sikkim	2,815	Excavator (NT)	4,607				
				Daman & Diu	1,500	Harvester	3,687				
				Ladakh	475	Crane Mounted ..	2,960				
						Trailer For Dump	1,228				

Misclassification of Maxi cab as Motor cab

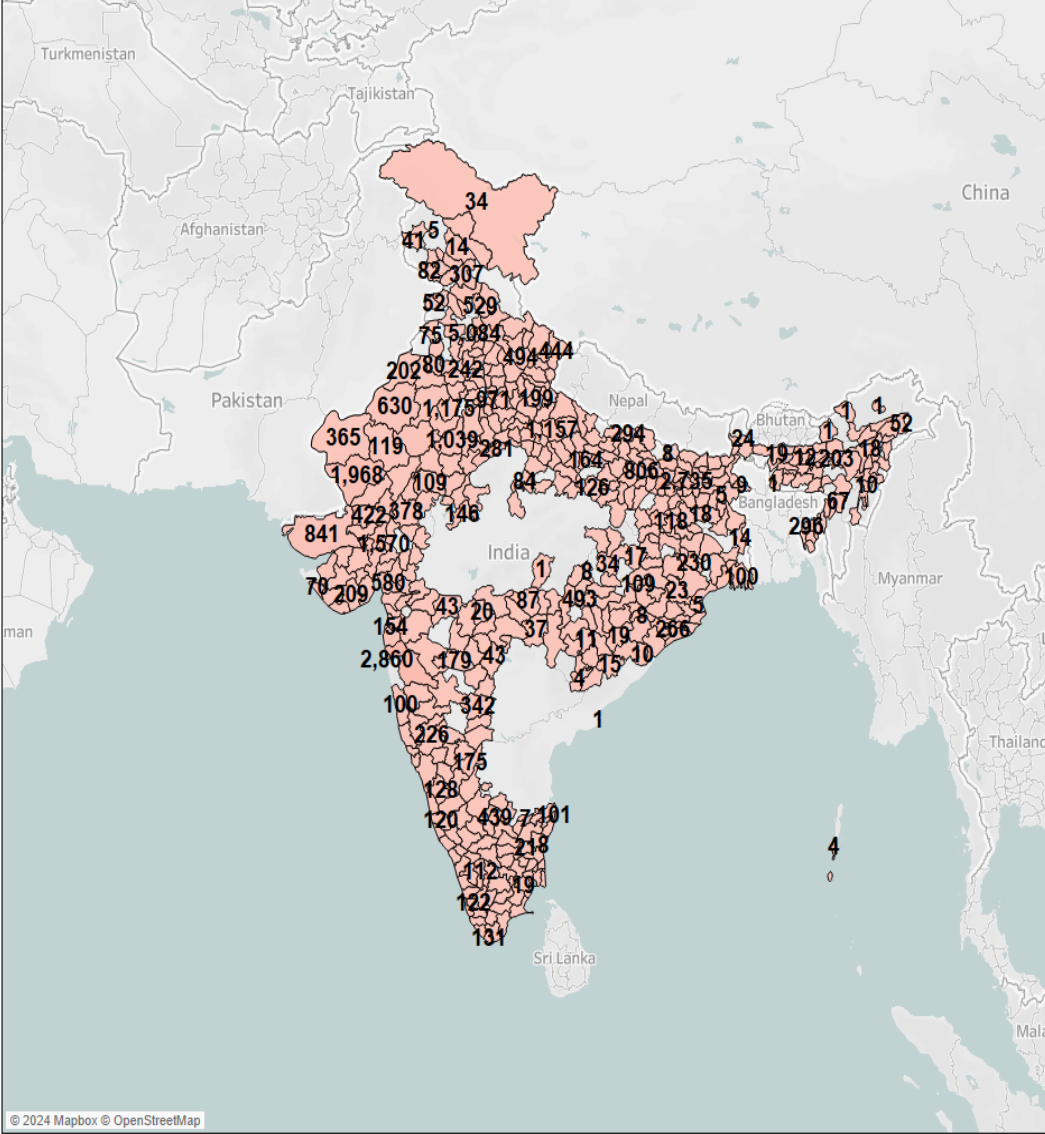
Any motor vehicle with a seating capacity of more than 6 persons but not more than 12 persons excluding the driver is categorized as 'Maxi Cab'. This analysis shows that vehicles with a seating capacity of more than 7 were categorized as 'Motor Cab'. Since the MV tax is levied at different rates based on the seating capacity of the vehicles, this misclassification resulted in a short collection of taxes.

Misclassification of Maxi Cab as Motor Cab

State Wise--No. of Vehicles



District Wise--No. of Vehicles



Misclassification of Maxi Cab as Motor Cab	
Motor Cab	10
Maxi Cab	10
Other	10
Total	30

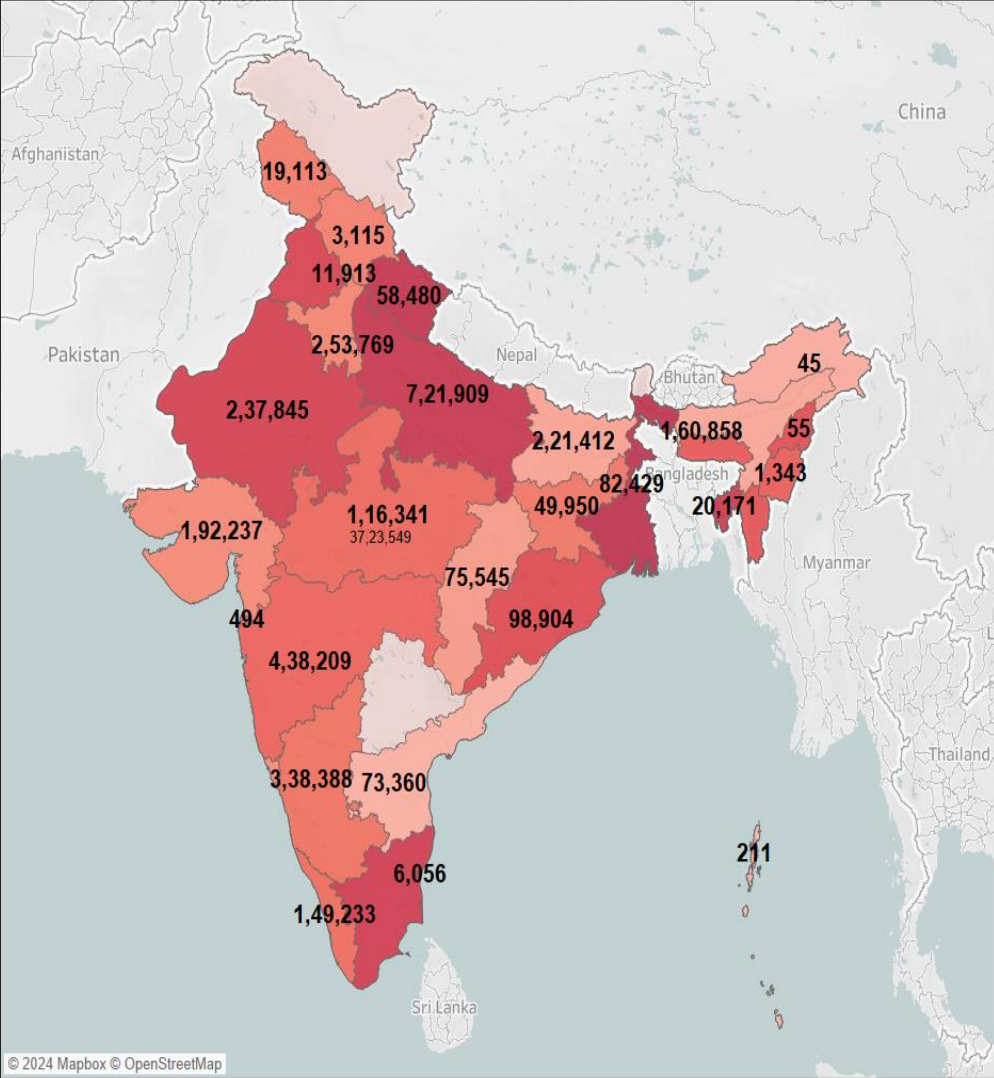
No. of Vehicles		Class Type	
1,77,025		Transport	1,77,025
Vehicle Class Wise		Status Wise	
Motor Cab 71	1,77,025	Active	1,77,025
Category Wise			
LIGHT PASSENGER VEHICLE		1,77,025	
Registration Wise			
TEMPORARY REGISTERED VEHICLE		1,47,812	
OTHER RTO/MLO/ARTO/DTO/Region Vehicle		17,815	
OTHER STATE VEHICLE		7,728	
EX-DIPLOMAT/EMBASSY/FOREIGN VEHICLE		3,248	
NEW REGN AGAINST SCRAPPED VEHICLE		398	
EX-ARMY/AUCTION VEHICLE		115	
NEW REGN AGAINST AUCTION/CONFISCATED VEH		31	
Seating Capacity Wise		State Wise	
Motor Cab			
7	1,33,404	Uttar Pradesh	30,219
8	31,344	Maharashtra	26,527
6	4,042	Haryana	21,719
9	3,141	Rajasthan	20,470
10	2,737	Bihar	20,196
12	831	Gujrat	13,280
13	805	Punjab	8,027
14	413	Uttrakhand	6,676
11	224	Karnataka	5,466
18	24	HIMACHAL PR..	4,513
19	15	Tamil Nadu	3,025
16	11	Kerla	3,003
15	6	Jharkhand	2,860
27	4	Odisha	1,869
17	4	Assam	1,729
30	3	Chhattisgarh	1,672
21	3	Delhi	1,343
41	2	West Bengal	692
36	2	Jammu And Ka..	625
25	2	Goa	565
22	2	Tripura	490
136	1	Ladakh	428
56	1	Daman & Diu	300
51	1	Puducherry	241
45	1	Chandigarh	200
32	1	MADHYA PRAD..	185
31	1	Arunachal Prad..	161
28	1	Nagaland	152
26	1	Meghalaya	151
24	1	Sikkim	108
		Manipur	90
		Mizoram	19
		Andaman & Nic..	14
		Andhra Pradesh	10
RTO			
RTA, GURGAON		7,622	
PUNJAB STA(RAC)/(AITP)		6,760	
RTA, FARIDABAD		5,479	
PATNA		5,195	
MUMBAI (CENTRAL)		3,376	
PUNE		2,757	
BEGUSARAI		2,754	
THANE		2,641	
MUMBAI (WEST)		2,071	
BARMER DTO		2,036	
PANVEL		1,848	
Noida		1,834	
GANDHINAGAR		1,799	
DY RTO PIMPRI CHINCHWAD		1,785	
JAIPUR (FIRST) RTO		1,612	
MUZAFFARPUR		1,528	
MUMBAI (EAST)		1,523	
GHAZIABAD		1,503	
FEROZABAD		1,413	
VASHI (NEW MUMBAI)		1,401	
SAWAI MADHOPUR DTO		1,367	
VASAI		1,353	
PEN (RAIGAD)		1,342	
NALANDA		1,304	
RANCHI		1,288	
RTA, REWARI		1,197	
HARDOI		1,190	
KALYAN		1,161	
Unnao		1,056	
JODHPUR RTO		1,027	
RTA, YNR		1,016	
Barabanki ARTO		983	
RTA, MOHINDERGARH		969	
SIKAR RTO		967	
VADODARA		962	
JAMNAGAR		943	
DY.R.T.O.BORIVALI		878	
BURARI TAXI UNIT		876	
KACHCHH		870	
VAISHALI		868	
Raibareilly		863	

Electric Vehicles

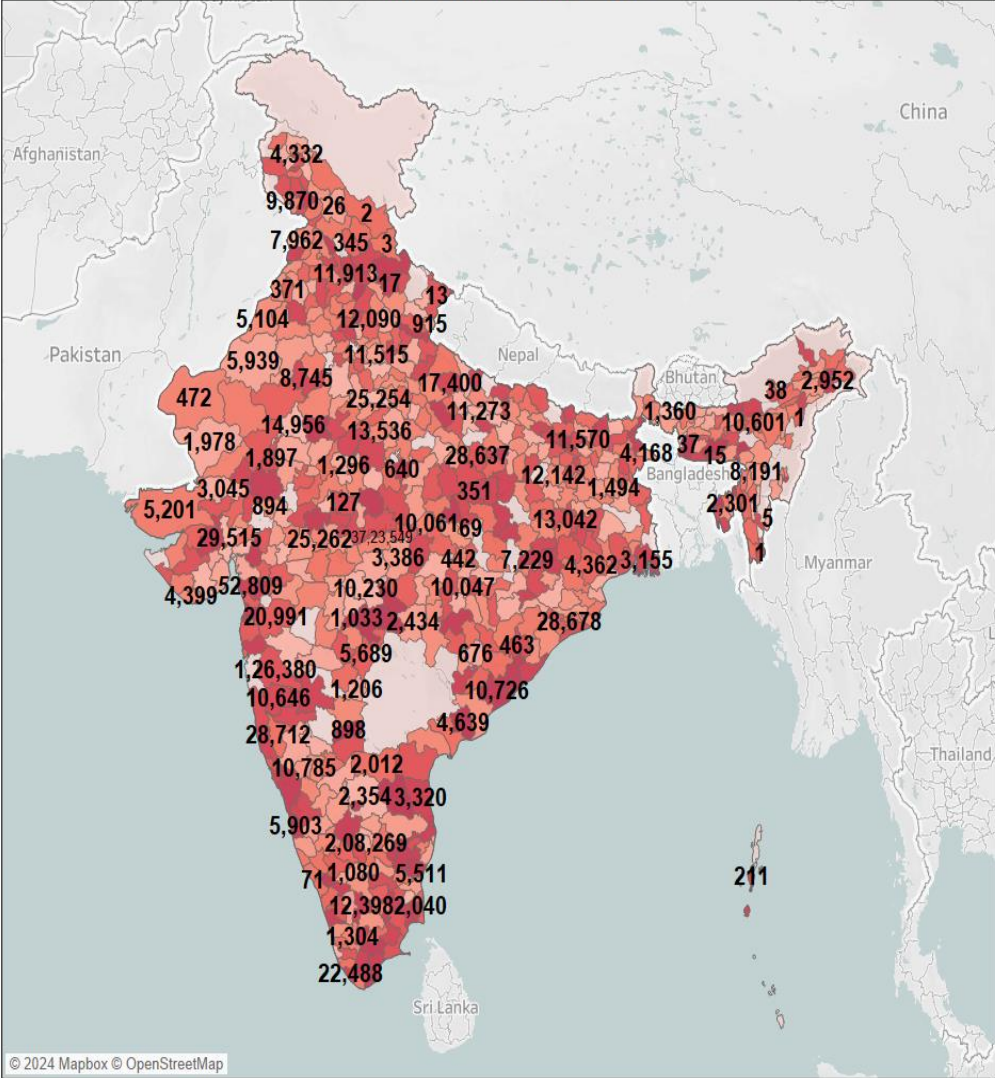
The following slides display the distribution of registered electric vehicles (EVs) and the corresponding distribution of public charging stations across the nation.

ELECTRIC VEHICLES

Electric Vehicles-State Wise



Electric Vehicles District Wise

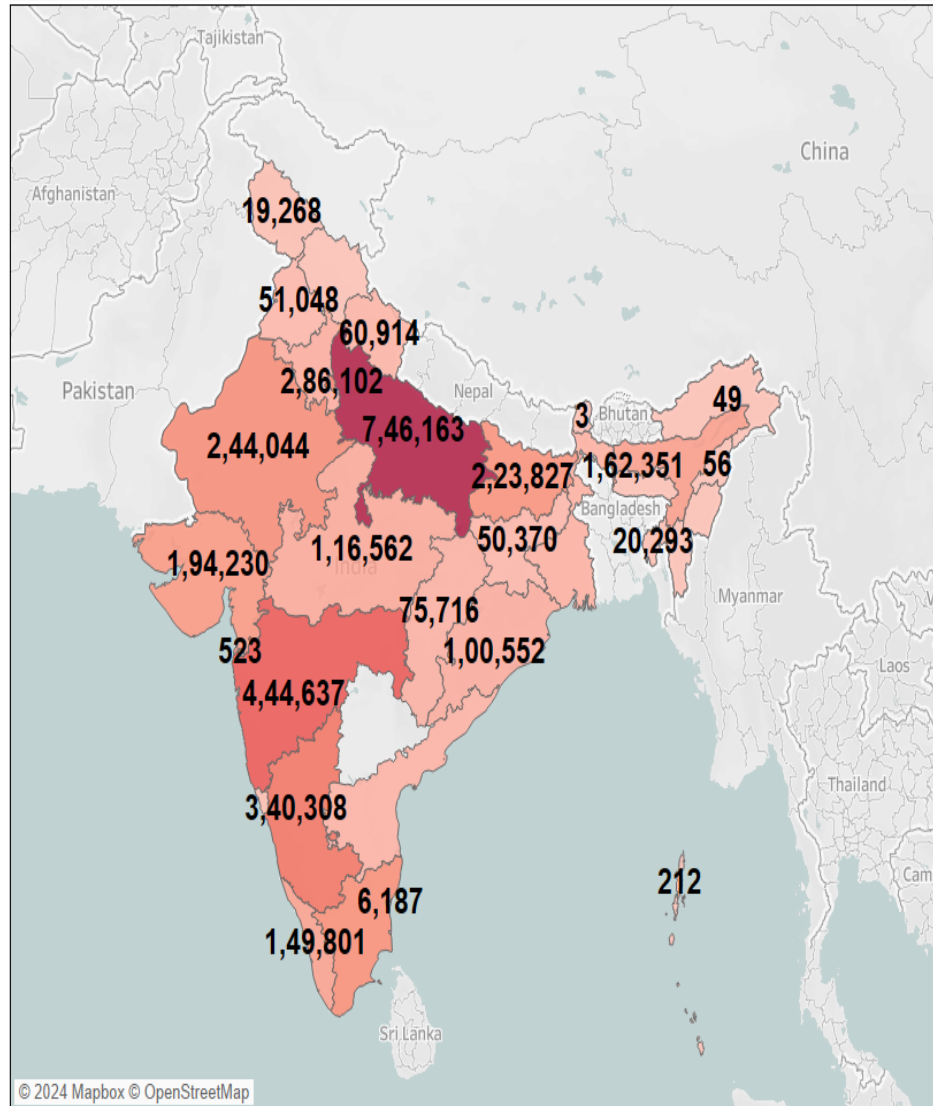


Electric Vehicles--Details

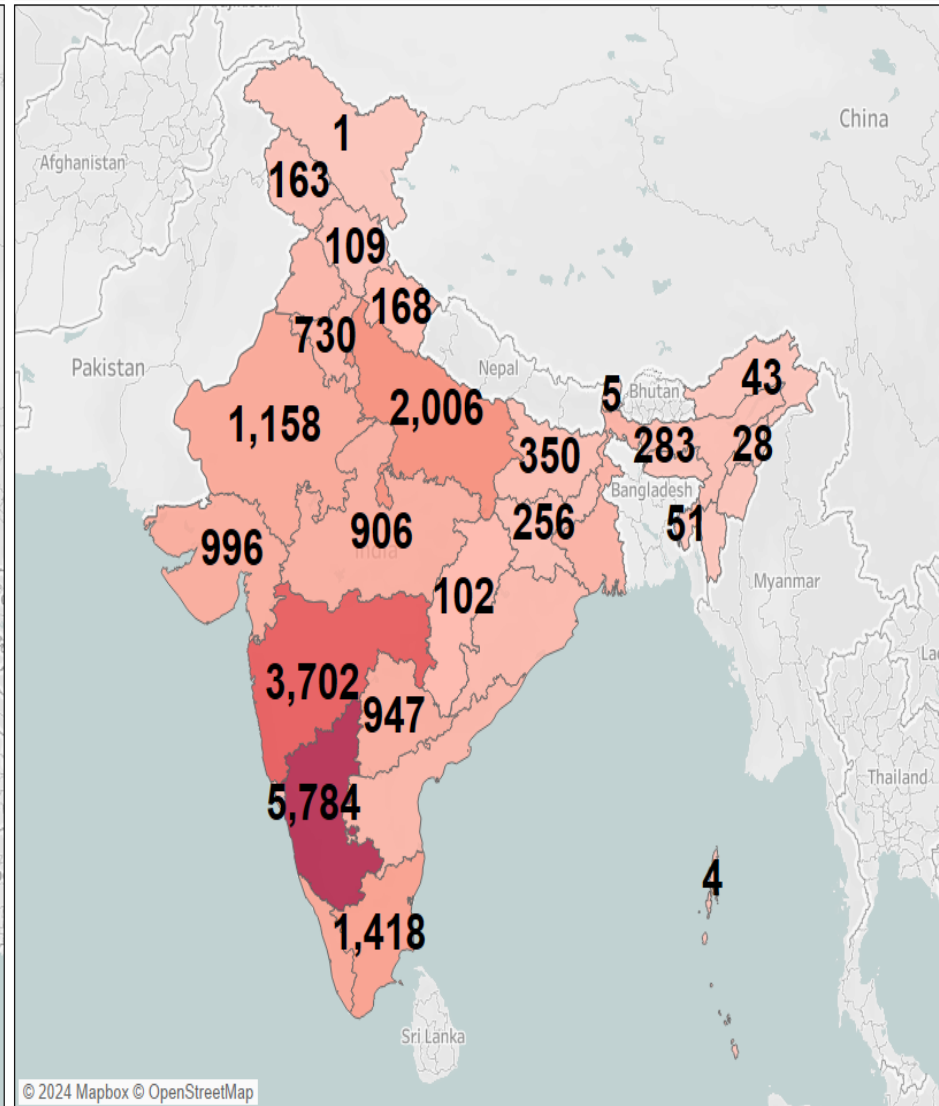
No. of Vehicles		Fuel		Vehicle Category		State Name		Dealer Name's					
37,23,549		ELECTRIC (BOV)	37,21,042	TWO WHEELER(NT)	19,29,469	Uttar Pradesh	7,21,909	OLA ELECTRIC TECHNOLOGIES PRI..	2,20,919				
				THREE WHEELER(T)	15,93,703	Maharashtra	4,38,209						
				LIGHT MOTOR VEHI..	1,46,076	Karnataka	3,38,388						
				LIGHT PASSENGER ..	21,465	Delhi	2,53,769						
				TWO WHEELER(T)	11,683	Rajasthan	2,37,845						
				LIGHT GOODS VEHI..	7,256	Tamil Nadu	2,31,305						
				HEAVY PASSENGER ..	6,898	Bihar	2,21,412						
				OTHER THAN MENTI..	4,756	Gujrat	1,92,237						
				THREE WHEELER(NT)	954	Assam	1,60,858						
				MEDIUM PASSENGE..	718	Kerla	1,49,233						
Type		STRONG HYBRID EV	1,513	HEAVY GOODS VEHI..	396	MADHYA PR..	1,16,341	M/S OLA ELECTRIC TECHNOLOGIES PVT ..	80,813				
				TWO WHEELER (Inva..	88	Odisha	98,904						
				FOUR WHEELER (Inv..	76	Haryana	89,960						
				Transport		PURE EV	994					OLA ELECTRIC TECHNOLOGIES PVT ..	68,895
Registration Type		Status		Vehicle Class		RTO Wise		Maker					
NEW	33,44,257	ACTIVE	37,19,902	M-Cycle/Scooter	18,25,254	AAHWA	26	OLA ELECTRIC TECHNOLOGIES ..	4,44,118				
TEMPORARY REGISTERED V..	3,76,635	NOC ISSUED	1,741	e-Rickshaw(P)	13,61,884	ABOHAR SDM	505	TVS MOTOR COMPANY LTD	2,73,410				
OTHER RTO/ MLO/ARTO/DTO/..	1,477	RC CANCEL	1,413	Motor Car	1,45,811	ABU ROAD ..	207	ATHER ENERGY PVT LTD	2,10,024				
OTHER STATE VEHICLE	1,084	VEHICLE_ SCRAPPED RC..	281	e-Rickshaw with Cart (G)	93,001	Adoni RTO	396	HERO ELECTRIC VEHICLES PVT. L..	1,99,994				
EX-DIPLOMAT/ EMBASSY/FORE..	76	RC SURRENDER	166	Three Wheeler (Passenger)	90,799	ADOOR SRTO	879	OKINAWA AUTOTECH PVT L..	1,92,628				
OTHER COUNTRY VEHI..	14	VEHICLE SUBMITTED F..	21	Moped	64,491	AGAR MALW..	28	BAJAJ AUTO LTD	1,52,294				
EX-ARMY/ AUCTION VEHIC..	4	RC SUSPENDED	13	Three Wheeler (Goods)	52,871	Agra RTO	25,254	AMPERE VEHICLES PRIVA..	1,41,142				
NEW REGN AGAINST SCRA..	3	SCRAP VEHICLE	12	Motorised Cycle (CC > 25..	38,981	AHMEDN..	9,959	YC ELECTRIC VEHICLE	1,33,221				
VINTAGE VEHICLE	1	CONFISCATED AUCTION VEHI..	3	Motor Cab	20,781	AHMEDABAD	26,746	MAHINDRA & MAHINDRA LIMIT..	80,394				
				Motor Cycle/Scooter-Used..	11,581	Ahmedabad (..	2,769						
				Bus	7,401	AHMEDABA..	12,824						
				Goods Carrier	7,381	AHMEDGAR..	22						
				M-Cycle/Scooter-With Sid..	731	AIZAWL DTO	322						
				Luxury Cab	531	AJMER RTO	12,315						
				Three Wheeler (Personal)	401	AJNALA SDM	246						
				Construction Equipment V..	341	AKBARPUR(..	6,097						
				Trailer (Commercial)	251	AKLUJ	2,223						
				Fork Lift	191	AKOLA	3,513						
				Adapted Vehicle	161	ALANGUDI U..	452						
						ALANGUI AM	85						

Public Charging Stations

State wise - No of Electric Vehicles



State wise - No of Charging Stations



Public Charging Stations-Details

Statistics	
No. of Charger	36,730
No. of Connector	39,865
No. of vehicles charged at a time	39,284

Charging Type		
Charg..	No. of Charger	No. of Conne..
AC	27,979	29,734
AC/DC	142	426
DC	8,609	9,705

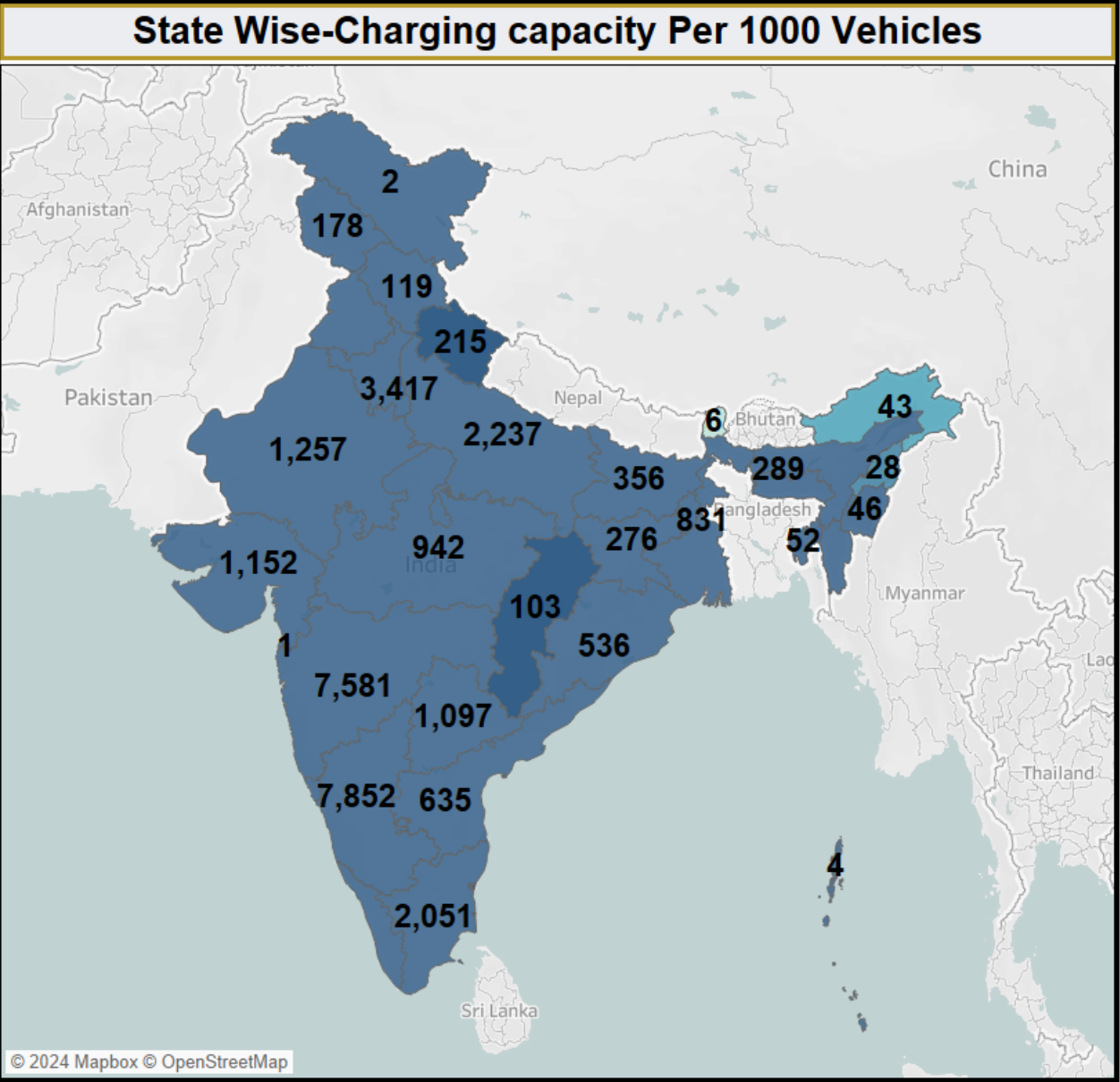
Charging Type		
Govt/Private (group)	No. of Charger	No. of Connector
Governement	10,511	12,303
Private	26,219	27,562

Charging Type		
Types of cha..	No. of Charger	No. of Connect..
Bharat AC-001	4,975	6,720
Bharat DC-001	1,980	2,001
CCS-II	4,579	5,150
CHADEMO	220	290
Combo (Bharat AC-0..	20	20
Combo (CCS-II + CH..	142	426
Combo (CCS-II+CHAdemo)	375	750
LEV AC	6,209	6,209
Light EV AC charge point	12,320	12,320
Light EV DC Charge Point	1,215	1,215
Light EV DC charge point..	247	306
Type-II AC	4,448	4,458

State Wise- Charger Details		
State	No. of Charger	Charger Rating
Andaman & ..	4	43
Andhra Prad..	635	6,322
Arunachal P..	43	174
Assam	289	2,558
Bihar	356	2,384
Chandigarh	20	673
Chhatisgarh	103	553
Chhattisgarh	176	2,609
Dadra And N..	1	60
Delhi	3,417	32,192
Goa	166	2,287
Gujarat	1,152	18,564
Haryana	2,525	33,926
Himachal Pr..	119	1,793
Jammu & Ka..	178	2,064
Jharkhand	276	2,479
Karnataka	7,852	51,362
Kerala	1,727	24,712
Laddakh	2	6
Madhya Pra..	942	8,275
Maharashtra	7,581	71,001
Manipur	46	245
Meghalaya	100	1,482
Mizoram	12	39
Nagaland	28	185
Odisha	536	3,998

Chargers & Charging Capacity per 1000 vehicles

State Wise-Chargers Per 1000 Vehicles			
State	Number of Charger	Distinct cou..	
Sikkim	6	3	2,000
Arunachal Pradesh	43	49	878
Nagaland	28	56	500
Meghalaya	100	635	157
Himachal Pradesh	119	3,183	37
Manipur	46	1,348	34
Mizoram	12	355	34
Haryana	2,525	92,908	27
Karnataka	7,852	3,40,308	23
Maharashtra	7,581	4,44,637	17
Punjab	642	51,048	12

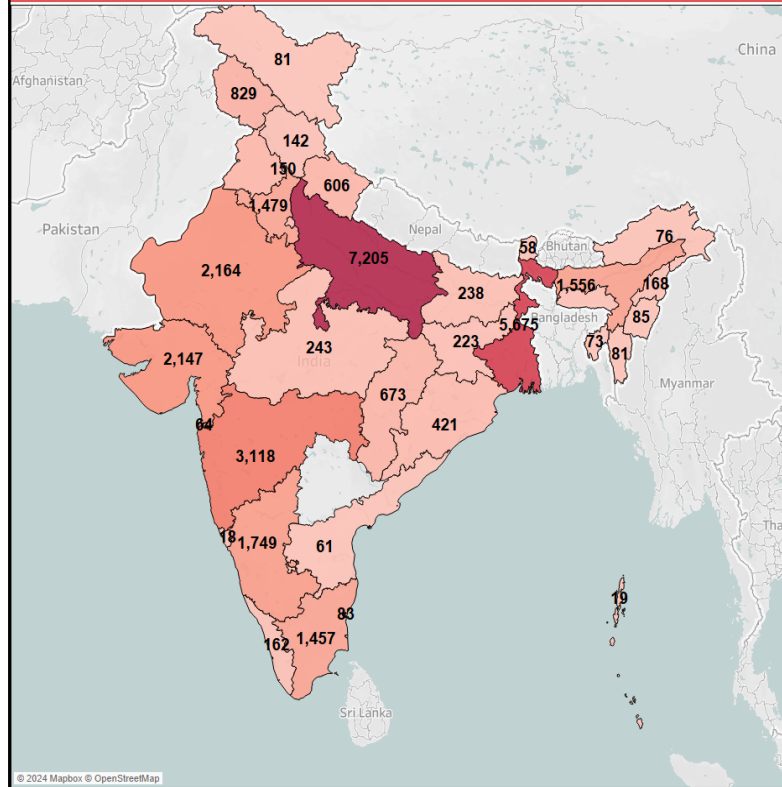


Ambulance & Educational Institutional Buses – Expired Fitness

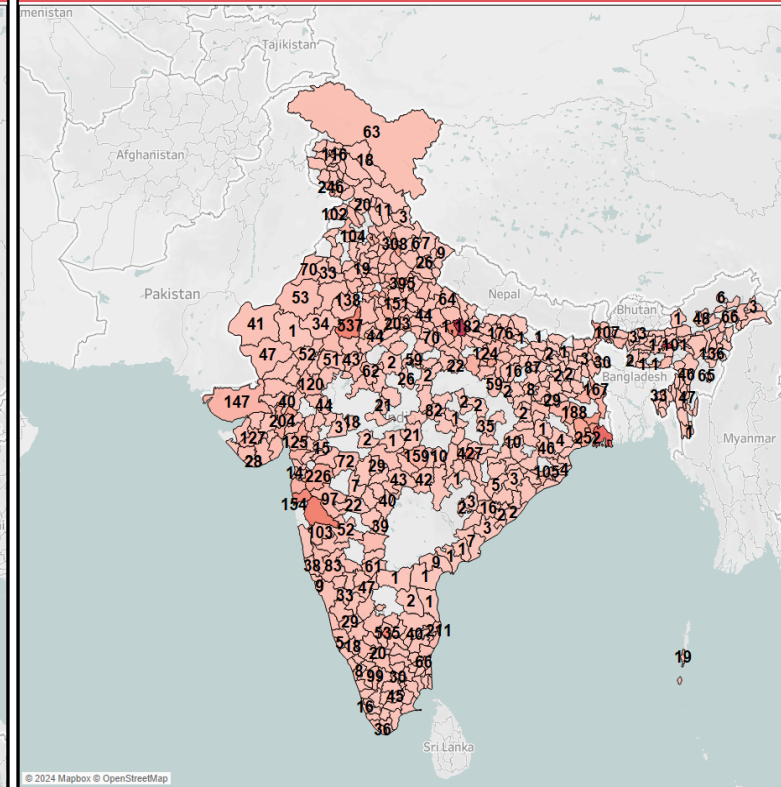
A transport vehicle with expired fitness is not permitted to operate on public roads. Ambulances and educational institution buses were specifically targeted to check their compliance with the fitness regulations as they not only transport the students (who are often minors) and patients respectively, but the vehicles owned by reputed institutions not following the law raise concerns about their commitment to safety regulations.

Ambulances plying without Fitness

State Wise-No of Ambulance



District Wise-No of Ambulance



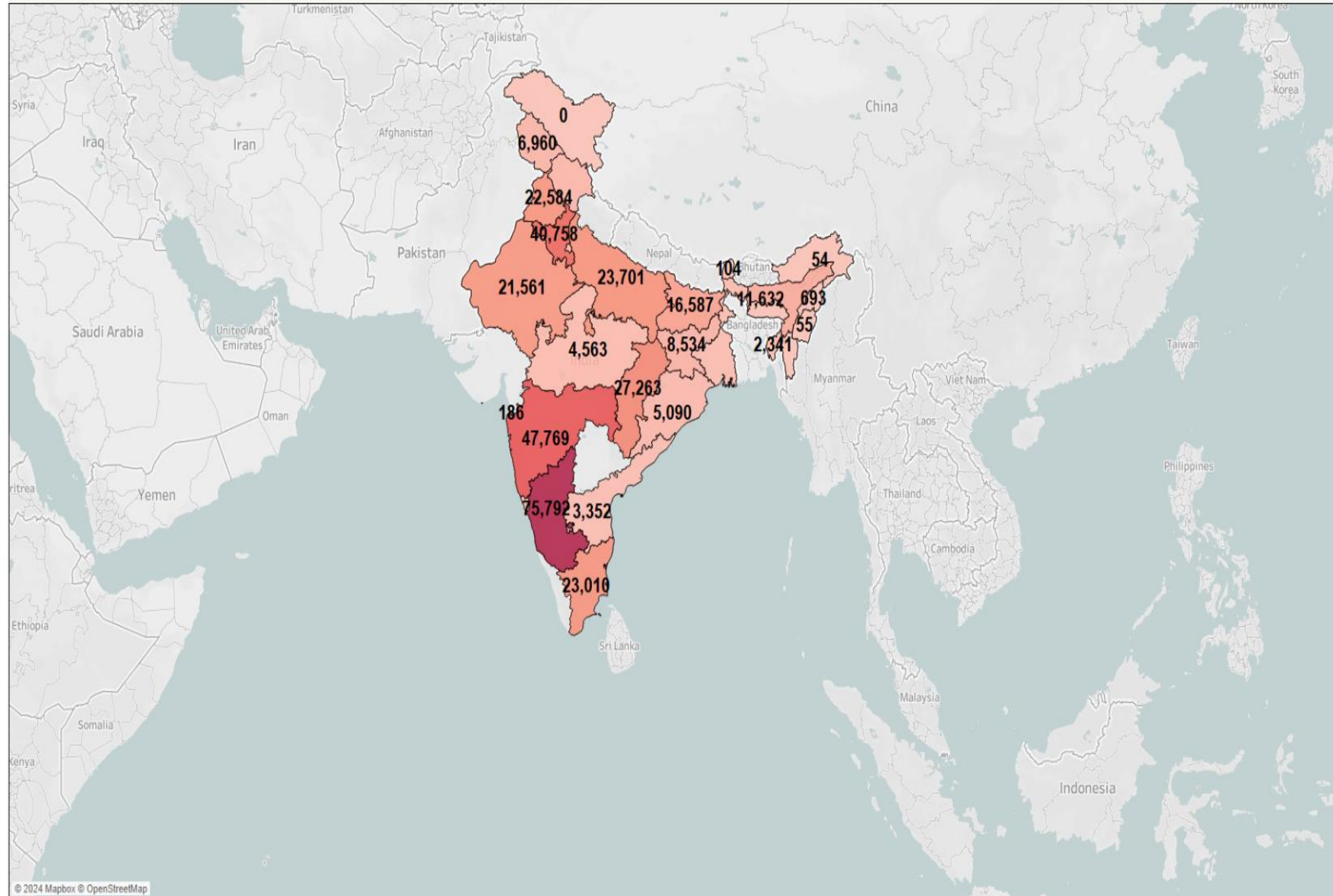
Vehicles registered as temp but not registered permanently.

The owner of a motor vehicle can apply to a registering authority for temporary registration, which includes a temporary certificate and registration mark. This temporary registration is valid for up to one month and cannot be renewed.

During the data analysis, it was found that multiple vehicles were temporarily registered, however, were never issued a permanent registration mark. This issue raises concern about the loss of revenue to the State in the form of registration fees and MV tax and the potential for misuse of vehicles on public roads.

Vehicles with Temporary Registration Not Present in the Main Vehicle Registration

State



State Name

- ☒ Andaman & Nicobar..
- ☒ Andhra Pradesh
- ☒ Arunachal Pradesh
- ☒ Assam
- ☒ Bihar
- ☒ Chandigarh
- ☒ Chhattisgarh
- ☒ Daman & Diu
- ☒ Delhi
- ☒ Goa
- ☒ Gujrat
- ☒ Haryana
- ☒ HIMACHAL PRADE..
- ☒ Jammu And Kashmir
- ☒ Jharkhand
- ☒ Karnataka
- ☒ Kerla
- ☒ Ladakh
- ☒ MADHYA PRADESH
- ☒ Maharashtra
- ☒ Manipur
- ☒ Meghalaya
- ☒ Mizoram
- ☒ Nagaland
- ☒ Odisha
- ☒ Puducherry
- ☒ Punjab
- ☒ Rajasthan
- ☒ Sikkim
- ☒ Tamil Nadu
- ☒ Tripura
- ☒ Uttar Pradesh
- ☒ Uttrakhand
- ☒ West Bengal

Purchase Year

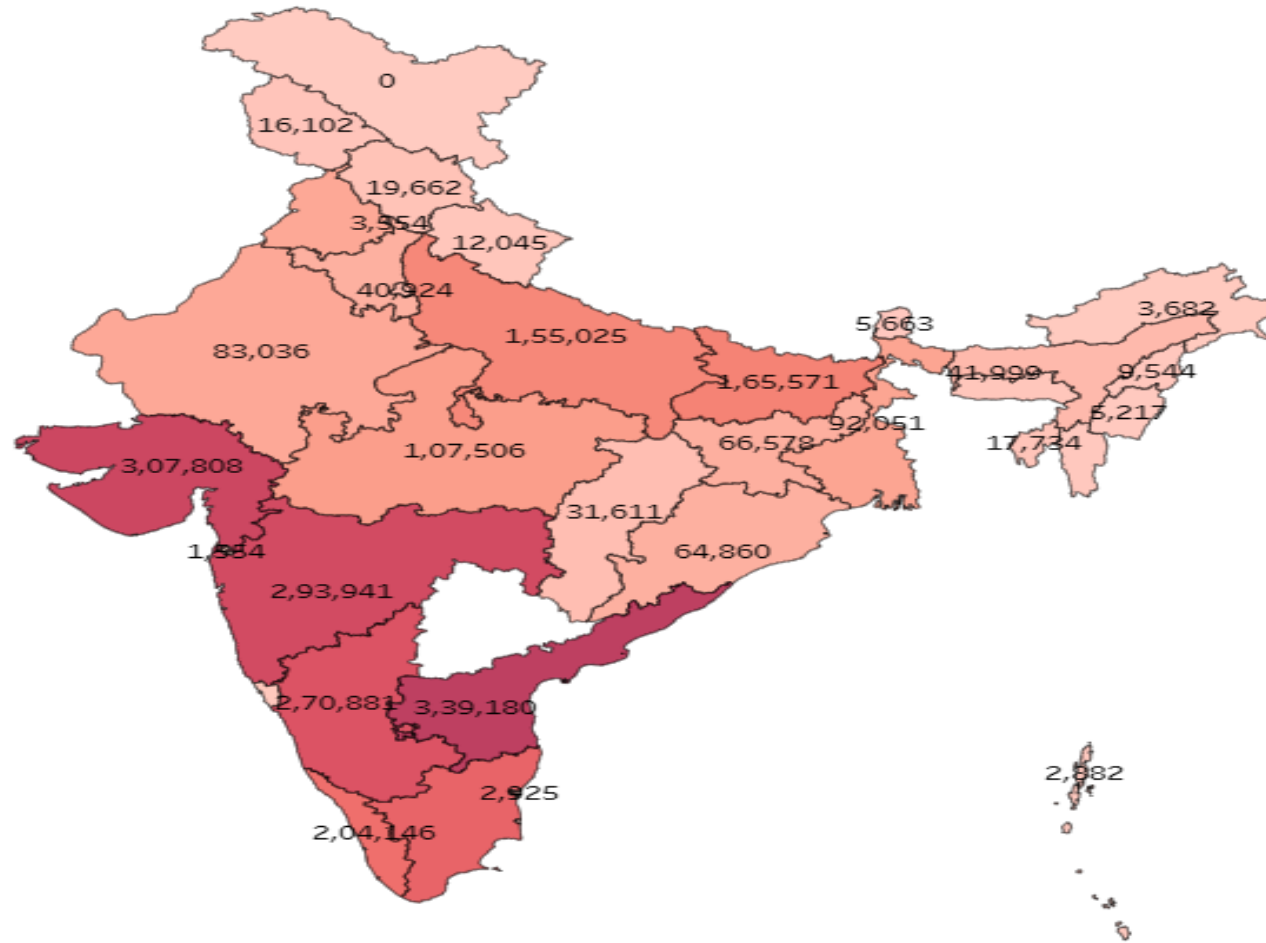
- ☒ Null
- ☒ 2018
- ☒ 2019
- ☒ 2020
- ☒ 2021
- ☒ 2022
- ☒ 2023
- ☒ 2024

Incorrect mention of Laden weight

The tax system has established various tax slabs based on the laden weight of vehicles and accurate reporting of laden weight is crucial for compliance with tax regulations. During the data analysis, several cases were found where different laden weights were mentioned against the vehicle of the same maker model.

Vehicles with incorrect laden weight were identified to verify the possibility of a short collection of taxes.

State wise-No of Vehicles



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- Continuous monitoring is an audit team's secret weapon for keeping up and navigating their shift from assurance specialist to a valued business advisor.

Thanks
