CHAPTER-III

VAHAN AND SARATHI

3.1 Introduction

An IT system must have in-built controls to ensure that all the key information has been entered before the transaction is recorded in the database. The system should be complete by incorporating all the main processes mentioned in the business rules.

We noticed a number of deficiencies in respect of operations transacted through VAHAN and SARATHI as discussed in this Chapter. As already stated in Paragraph 1.5 pertaining to Scope and Methodology, the findings on system were derived from analysis of post-online data only whereas the findings on transactions were related to the period after the date of inception of VAHAN and SARATHI in the RAs though the registration dates of the vehicles were related to both pre-online and post-online periods. The CAATs were applied using the same criteria in respect of each finding for all the 11 RAs and deficiencies noticed in respect of RAs were incorporated in the paragraphs.

VAHAN

Application controls

The VAHAN database which contained a total number of 20,97,965 records out of which number of records pertaining to the pre-online system was 15,28,638 and the remaining 5,69,327 cases related to the post-online system.

A. *The audit findings included in the following paragraphs are based on the analysis of the records relating to post-online system as these pertain to the input controls, validation controls etc. in the system:*

Input controls and validation controls over input are vital for ensuring correctness and completeness of the data. These controls also ensure that data is entered correctly without duplication. The system lacks such controls as our analysis of the data in the selected RAs revealed. The following deficiencies were noticed in VAHAN software due to absence of input controls and validation controls.

3.2 Input control weaknesses of VAHAN

3.2.1. Input control weaknesses

● The engine number is the unique identification mark of a vehicle. The engine numbers cannot be identical for any two vehicles. However, we found that in the 'owners' table the same engine number was found to have been entered against two different registration numbers in 462 vehicles in 11 RAs[1].

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[1] RAs: Asansol, Barasat, Barrackpore, Burdwan, Hooghly, Howrah, Nadia, Paschim Medinipur, PVD Kolkata, Siliguri and South 24 Parganas.

The existence of duplicate engine numbers indicate lack of inbuilt data validation controls at data entry stage to restrict entry of duplicate engine numbers. Cases of fraud also cannot be ruled out.

- We cross checked the 'owner' table and 'Motor vehicle check' table and found that in case of 2,635 vehicles though the registration numbers were the same, the chassis number or the engine numbers differed in the two tables in the 11 RAs.

- Separate code numbers from '1' to '12' have been incorporated in the system to identify the allotment of vehicles to different categories like individual, company, Government etc. The code number 5 was specified for State Government. We found that in case of 985 Government vehicles registered under four[2] RAs, the owner code was not allotted as 5. Thus, the vehicles, which were Government vehicles, could not be identified from the system code as 'Government vehicles'.

3.2.2 Validation controls

Unusual and improbable data makes the data integrity doubtful and suggests unreliability of data or indicates existence of other irregularities. To check such deviations, validation controls should be inbuilt within the system.

- In case of 68 vehicles registered in the RA, Howrah, the date of registration was earlier than the date of purchase of the vehicles by 1 to 25 days.

- Registration of vehicles is done only on working days. We however found that in case of 2,141 vehicles, registered in 10[3] RAs, the date of registration was found to be either a Saturday or a Sunday and in case of 333 vehicles registered under two[4] RAs, the cash receipt was found to have been issued on a Saturday or a Sunday.

The applications for registration submitted at the time of initial registration of the vehicles, which are the main source of input data, were not made available to us and hence we were not in a position to cross check the data with reference to the original records.

The above facts indicate that the data was not accurate and was unreliable. The Department should take necessary steps to build in appropriate input controls and validation controls to prevent entry of incorrect data.

3.2.3 Incomplete database

> As per Rule 47 of the CMV Rules, 1989 Form-20 has been prescribed for registration of vehicles which contains information in 33 fields.

Incomplete database means missing some information. We analysed the VAHAN database in 11 RAs and found that data capture was partial even in crucial fields like engine number (433 cases), insurance cover note number (65,225 cases), insurance date (17,933 cases), seating capacity (51 cases), cubic capacity (52 cases),

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[2] RAs: Hooghly, Howrah, PVD Kolkata and South 24 Parganas.
[3] RAs: Asansol, Barasat, Barrackpore, Burdwan, Howrah, Nadia, Paschim Medinipur, PVD Kolkata Siliguri and South 24 Parganas.
[4] RAs: PVD Kolkarta and South 24 Parganas.

laden weight (36 cases), address of owner (453 cases), purchase date of the vehicles (732 cases) and PAN (10,619 cases). This indicates that at the time of data entry input, these essential information fields were not made mandatory and consequently the database remained incomplete. In the absence of vital information like owner's name, PAN and engine number, registration of stolen/damaged vehicles and use of the same registration number by more than one vehicle cannot be ruled out. Absence of insurance cover note number does not ensure the coverage of third party risk. As per Central Government notification of May 2002, it is mandatory for the vehicle owner to disclose PAN but this was not captured in the database.

We could not verify the accuracy of the data from manual records as these were not made available to us. The incompleteness in the database made it unreliable and application of the business rules could not be assured. Any analysis and generation of MIS reports based on incomplete and unvalidated database was likely to produce incomplete and unreliable information. This pointed to weakness in the internal control mechanism which was further accentuated by absence of data validation and needs to be immediately rectified.

3.3 Partial mapping of additional amount of fitness fees

Rule 57(6) of the WBMV Rules, 1989 prescribes that the owner of a vehicle shall apply for renewal of C.F before one month of the expiry of fitness certificate. In case, the owner fails to make application before the prescribed date, he shall be liable to pay additional amount of 150 *per cent* of the application fee and testing fee. Further, if the owner fails to produce the vehicle on the date prescribed for inspection of the vehicle he shall be liable to pay additional amount of 150 *per cent* of fees, in addition to the amount mentioned in the schedule E-14 which is different for different categories of vehicles.

We found from the database of 11 RAs[5] that in case of 1,45,406 vehicles, the owners did not produce the vehicles on the date prescribed for inspection of the vehicle. Though the additional amount of fee for late application was levied at the rate of 150 *per cent* of the application fee, the additional amount of testing fee for delay in production of vehicles was not levied. Thus, absence of provision in the system resulted in short realisation of additional amount of fee of ₹ 2.53 crore.

After we pointed this out, the Department stated that the rate of additional amount of fee for submission of application was mapped in the system. The reply is not relevant as our observation relates to fee for delay in production of vehicles for testing and not for fee for late submission of application. We had found the deficiency in all the cases of 1,45,406 vehicles.

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[5] RAs: Asansol, Barasat, Barrackpore, Burdwan, Hooghly, Howrah, Nadia, Paschim Medinipur, PVD Kolkata, Siliguri and South 24 Parganas.

3.4 Short realisation of fees for fancy registration mark

Rule 61(4) of the WBMV Rules provides for allotment of fancy registration number to motor vehicles at the rate of ten times of the difference of current number and number requested. The Government had reserved 29 numbers i.e. from 0001 to 0020 and all four digit numbers of the same digit (e.g. 1111 etc.). The fee for these 29 numbers was kept higher than the normal fancy numbers. These were released for allotment w.e.f. 22.11.2007 but the rates were not mapped in the system.

We noticed from the database of six[6] RAs that 14 out of the 29 fancy numbers were allotted to 14 vehicles. Though the fee for these fancy numbers was higher than the normal fancy number, the Department collected the fee at the lesser rates i.e. at normal fancy number rates. We found that the rate of fee of these 29 fancy numbers released for allotment from 22.11.2007 was not mapped in the system. Thus, non-mapping of the additional rates in the system resulted in short realisation of revenue of ₹ 28.90 lakh.

After we pointed this out, the RA, Asansol in three cases involving ₹ 5.92 lakh stated that demand notices would be issued to realise the balance amount. In the remaining cases the RAs did not furnish any specific reply.

B. The audit findings included in the following paragraphs are based on the analysis of the transactions related to the period after the date of inception of VAHAN in the RAs though the registration dates of the vehicles were related to both pre-online and post-online periods:

3.5 Short realisation of one-time tax

Section 9B of the WBAT Act, prescribes one-time tax for a period of five years on motor cars and omnibuses registered as non-transport vehicles being less than 10 years old. Rate of tax for motor cars is based on engine capacity and category (individual/society and others) of owners. The system provides options for payment of annual tax and one-time tax. In case of transfer of ownership from individual to others the difference of tax is to be realised.

We found from the database of 10[7] RAs that 654 vehicles were less than 10 years old as such they were liable to pay one-time tax but the RAs incorrectly exercised the option of annual tax available in the system. Further, we noticed that category of the vehicles was changed from 'individual/society' to 'others' on sale of some of these vehicles. The difference of one-time tax applicable for 'others' and for 'individuals/society' was payable by the owners of the vehicles.

This resulted in short realisation of one time tax of ₹ 24.32 lakh in 654 cases.

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[6] RAs: Asansol, Barasat, Burdwan, Hooghly, PVD Kolkata and South 24 Parganas.
[7] RAs: Asansol, Barasat, Barrackpore, Burdwan, Howrah, Nadia, Paschim Medinipur, PVD Kolkata, Siliguri and South 24 Parganas.

The above fact indicates that the system was not customised to prevent acceptance of annual tax instead of one-time tax and transfer of ownership of vehicles without realising the due differential tax.

3.6 Non-realisation of special tax[8]

Under the provisions of the WBMVT Act, and WBAT Act, special tax is realisable at the prescribed rates for air conditioned vehicles based on their use, seating capacity, engine capacity and category of the vehicle.

We found from the database of nine RAs[9] that special tax in respect of 4,265 air conditioned vehicles amounting to ₹ 2.93 crore was not paid by the owners during the period from April 2004 to March 2009. The vehicles were neither surrendered nor was NOC issued in any case. The concerned RAs had not maintained any Tax Demand Register in the system to monitor the realisation of the tax from the defaulters. This resulted in non-realisation of revenue of ₹ 2.93 crore.

After we pointed out the cases, RA, Burdwan and RA, Asansol stated that demand notices would be issued in case of 35 vehicles involving ₹ 4.79 lakh. The other RAs did not furnish replies in the remaining cases.

3.7 Non-realisation of audio fees

Rule 218(7) of the WBMV Rules prescribes an audio fee for installation of any audio set with or without loudspeaker in the motor vehicle.

We found in six[10] RAs that in 6,238 vehicles audio sets were installed; however, audio fees were not realised from the owners of these vehicles though the vehicles were paying taxes. The system was not customised to make the field "audio fee" mandatory for the vehicles at the time of tax payment to prevent escapement of the fee in these cases. This resulted in non-realisation of audio fee of ₹ 33.32 lakh.

3.8 Non-realisation of dealer's tax

Section 3 of the WBMV Tax Act prescribes that every dealer or manufacturer who keeps any motor vehicle in his possession or control shall pay dealer's tax on such motor vehicle at the prescribed rate at the time of its first registration.

We analysed the 'owner' table and 'additional tax' table and found that in seven[11] RAs in 5,298 cases, dealer's tax amounting to ₹1.08 crore was not realised from 708 dealers during the registration of new vehicles during the period from April 2004 to March 2009. We also noticed that the dealer's tax field was not made mandatory in the system at the time of

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[8] It is a one-time tax for five years in respect of non-transport vehicles, payable by all types of air conditioned vehicles.

[9] RAs: Asansol, Barasat, Barrackpore, Burdwan, Hooghly, Howrah, Nadia, PVD Kolkata and South 24 Parganas.

[10] RAs: Barasat, Barrackpore, Hooghly, Howrah, Siliguri and South 24 Parganas.

[11] RAs: Barasat, Barrackpore, Hooghly, Howrah, PVD Kolkata, Siliguri and South 24 Parganas.

registration of the new vehicles. Thus, these dealers were registered without realisation of the dealer's tax.

After we pointed this out, the Department stated (September 2010) that the matter has been referred to NIC for carrying out necessary rectification in the system. However, the reply was silent about the realisation of the amount.

3.9 Non-realisation of showroom inspection fee

> Rule 60A of the WBMV Rules prescribes a showroom inspection fee for motor vehicles at the time of first registration.

We found from the database of six[12] RAs that 1,68,939 vehicles had been sold through showrooms or premises of 708 dealers/sub-dealers. There was nothing on record to indicate that inspection was conducted by the RAs. We noticed that the showroom inspection fee field was not made mandatory in the system at the time of registration of the new vehicles and registration of a vehicle was possible without payment of the showroom inspection fee. This resulted in non-realisation of inspection fee of ₹ 1.46 crore from the dealers.

After we pointed this out, the Department stated (September 2010) that the matter has been referred to NIC for carrying out necessary rectification in the system. However, the reply was silent about the realisation of the amount.

3.10 Collection of tax from fitness expired vehicles

> Section 56 of the MV Act prescribes that a transport vehicle shall not be deemed to be validly registered unless it carries a certificate of fitness. Rule 62 of the CMV Rules and Rule 57(6) of WBMV Rules prescribes the validity of certificate of fitness renewed for transport vehicles.

We found from the database of two[13] RAs that 5,500 vehicles had paid taxes but their fitness certificate was not renewed. The system did not ensure the renewal of fitness of the vehicles at the time of payment of tax. Thus, the vehicles were plying without certification of their fitness which could compromise public safety. The Department should ensure the renewal of Certificate of fitness at the time of payment of tax.

3.11 Non-assignment of new registration mark to other State vehicles

> Section 47 of the MV Act, 1988 prescribes that when a motor vehicle registered in one state is kept in another state for a period exceeding twelve months, the owner will apply for new registration mark. If the owner fails to make an application within the period as prescribed, penalty may be imposed under the provisions of the Act.

We found from the database (tax payment records) of PVD, Kolkata that 128 vehicles of other states were paying tax in West Bengal for more than twelve months indicating that these had been plying in this state for more than 12 months

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[12] RAs: Barasat, Barrackpore, Hooghly, Howrah, PVD Kolkata and South 24 Parganas.
[13] RAs: Hooghly and Howrah.

without being assigned new registration mark. The RA had not generated any report from the system in respect of these vehicles that were paying taxes for more than twelve months so that action in this regard could be taken.

After we pointed this out, the Department stated (September 2010) that changes in the system to ensure allotment of new registration mark to the vehicles of other states at the time of payment of tax after 12 months will be ensured.

3.12   Irregularity in assignment of registration number

Section 41(6) of the MV Act, 1988 and the notification issued thereunder stipulates that a RA shall assign a unique mark to every vehicle at the time of registration. Provision exists for distinction in the allotment of mark to transport and non-transport vehicles. In a single series, 9,999 vehicles i.e. upto four digits can be awarded registration numbers. These numbers should be awarded in a sequence to monitor the year of registration of the vehicle.

We noticed from the database of 11 RAs that two to three series were taken up simultaneously for allotment of registration number for transport vehicles. Thus, a subsequent series was started even before the ongoing series was exhausted.

The series for registration numbers was allotted by the RAs manually. Thereafter, the numbers were generated by the system for allotment. This resulted in allotment of more than one series simultaneously. This indicates the possibility of misuse of the facility for blocking choice numbers and improper management of registration of vehicles.

There were also gaps between the registration numbers of a series. The missing registration numbers of vehicles were not found anywhere in the database. Due to gaps in the chronological order of registration number, the total number of vehicles registered at a particular period of time could not be ascertained. The missing registration numbers are also vulnerable to misuse.

In two[14] RAs, no separate series was maintained in the allotment of registration mark to non-transport and transport vehicles.

After we pointed this out, the Department stated (September 2010) that suitable change in the system to ensure that before completion of one series of registration number no other series would be started, to maintain separate series for registration of transport and non-transport vehicles and to issue registration numbers serially would be made.

[14] RAs: Asansol and Burdwan.

3.13 Non-maintenance of electronic Tax Demand Register and non-monitoring of tax collection

As per Rule 26 of the WBMVT Rules, 1957, the taxing officer shall maintain a tax demand register (TDR) in form 'J' showing registration number, name and address of the owner, tax due etc. and shall review the register in order to see whether the tax is regularly paid and shall take prompt action against the person concerned who did not pay tax. Further, one of the main objectives of computerisation of the motor vehicles offices was maintenance of updated electronic TDR.

3.13.1 Out of the 11[15] RAs selected for review the Department had transferred the data from TIS to VAHAN in five RAs[16] and in the remaining six RAs it was directly fed in the system from the vehicle registers.

Thereafter though information required for tax demand register was available in the system, it was not maintained in Form 'J' for monitoring tax collection. We analysed the database and found that 2,90,641 vehicles out of 19,30,266 vehicles had not paid tax of ₹ 645.17 crore. This may not be the actual position of non-realisation of tax but the computerised data showed such large extent of non-realisation. The age-wise analysis of these vehicles is mentioned in the table below:

(Rupees in crore)

Category of Vehicles	Age of the vehicles					
	Upto 15 years		Between 15 and 30 years		More than 30 years	
	Cases	Amount	Cases	Amount	Cases	Amount
Transport Vehicles	1,15,001	269.72	28,608	54.24	27,215	130.90
Non-Transport Vehicles	71,843	136.40	34,604	34.55	13,370	19.36
Total	**1,86,844**	**406.12**	**63,212**	**88.79**	**40,585**	**150.26**

Thus, it would be seen from the above table that there are 40,585 vehicles which were more than thirty years old, some of which are dating back to 1930's. The possibility of any of these old vehicles being on the road is remote. The presence of such improbable data in VAHAN indicates that the legacy data in TIS was not eliminated before importing it into VAHAN and further, that the aforesaid mistakes in the VAHAN database were not rectified by proper data validation before commencing on-line transactions. Hence, information generated out of the system may not be authentic and reliable.

Rule 121 of the WBMV Rules read with GOs circulated from time to time prescribe the rates of special fees per annum on heavy goods vehicles having gross vehicle weight (GVW) above 22,542 Kg.

3.13.2 We noticed that out of the above 2,90,641 vehicles, 5,999 vehicles were also liable to pay special fees of ₹ 4.42 crore that was also not recovered by the RAs as the vehicle owners did not turn up for payment of tax and no system for monitoring the collection of tax existed .

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[15] RAs: Asansol, Barasat, Barrackpore, Burdwan, Hooghly, Howrah, Nadia, Paschim Medinipur, PVD Kolkata, Siliguri and South 24 Paraganas.
[16] RAs: Barasat, Barrackpore, Hooghly, Howrah and Paschim Medinipur.

3.13.3 The Department had not set up any mechanism to review the VAHAN database to ascertain the actual number of vehicles that were on road and liable to pay tax. The RAs did not attempt to ascertain the amount of arrears pending collection and could not furnish any reason for non-realisation of tax from the defaulting vehicles. We found that though the RAs sent monthly reports to the Assistant Secretary, Transport Department indicating revenue realised during the reported month, the report did not contain any information regarding revenue recoverable from the vehicle owners.

After we pointed this out five[17] RAs in 50,709 cases involving ₹ 100.89 crore stated that demand notices for realisation of the due taxes were being issued. The remaining six[18] RAs did not furnish any reply/specific reply.

The Department admitted the audit observation and stated that some vehicles might have been plying in the State without paying tax. After preparation of the state register of motor vehicles the problem would be sorted out (September 2010).

3.14   Non-realisation of fee for renewal of certificate of registration

Section 41(7) of the MV Act prescribes that the certificate of registration of a non-transport vehicle shall be renewed after a period of fifteen years from the date of issue of such certificate. Rule 81 of the CMV Rules, 1989 prescribes a fee for renewal of certificate of registration.

We found that system was not customised to generate reports in respect of the vehicles that required renewal of registration after the completion of fifteen years. Thus, the RAs were not able to monitor the registration of vehicles that were paying tax even after the completion of fifteen years. We found from the database of six[19] RAs that out of 1,97,171 cases, in 33,237 cases the registration certificates had not been renewed though the owners of the vehicles were paying tax even after the expiry of validity of registration certificates i.e. 15 years. This resulted in non-realisation of renewal fees of ₹ 66.47 lakh.

After we pointed this out, the Department stated (September 2010) that necessary action to register these cases would be taken.

C.   Other instances

3.15   Non/partial mapping of business rules

We found that out of 33 fields prescribed for registration of motor vehicle in 'Form 20' under the CMV Rules 1989, five fields were not mapped in the system. These are mentioned as follows:

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[17]   RAs: Asansol, Burdwan,Howrah, Nadia and Paschim Medinipur.
[18]   RAs: Barasat, Barrackpore, Hooghly, PVD Kolkata, Siliguri and South 24 Parganas.
[19]   RAs: Barasat, Barrackpore, Hooghly, Howrah, PVD Kolkata and South 24 Parganas.

Sl. No.	Sl. No. of application of form 20	Name of the field
1	2	Age of the person to be registered as Registered owner
2	5	Duration of stay at the present address
3	7	Place of birth
4	8	If place of birth is outside India, when migrated to India
5	9	Declaration of citizenship by status

Since, the data is meant to be utilised at the State and Central level in future for cross verification at various ends, its non-mapping renders the data incomplete to that extent.

SARATHI

The audit findings included in the following paragraphs are based on the analysis of the records relating to post-online system as these pertain to the input controls, validation controls etc. in the system:

3.16 Input control weakness

3.16.1 Lack of data input validation controls

We found from the SARATHI database of the eight RAs selected for review that input validation controls were not inbuilt in the system. Hence, the system was unable to restrict input of invalid data. The following deficiencies were observed due to lack of input validation controls in the system:

● According to Section 4 of the MV Act, 1988, no person under the age of 18 years shall drive a motor vehicle in any public place except in case of motor cycle having engine capacity below 50 cubic capacity (cc) which may be driven by a person above 16 years. Further, only a person above the age of 20 years can drive a transport vehicle. The input validation controls of age of 16/20 was however not made mandatory in the system.

We found in the database of PVD, Kolkata and RA, South 24 Parganas that in seven cases the DLs were issued/renewed to persons below the age of 16 years.

● We found in the database of six[20] RAs that in 788 cases DL for transport vehicles were issued though the applicants did not have the requisite minimum educational qualification of eighth standard under Rule 8 of CMVR, 1989.

As the application/documents submitted by the applicants were not made available to audit, we could not verify the data entered in the system.

● Though passing of driving test is compulsory for issue of driving licenses (DLs), we noticed from the 'DD licence' table and 'DL test result' table available in the database that in seven[21] LAs, 4,458 applicants failed in the driving test and six applicants were absent but DLs were shown to have been issued to the applicants. This indicated that system was not customised to make passing of driving test compulsory for issue of DLs. Thus, the issue of

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[20] RAs: Barasat, Barrackpore,Burdwan, Hooghly, Howrah and PVD Kolkata.
[21] LAs: Asansol, Barasat, Barrackpore, Burdwan, Hooghly, PVD Kolkata and South 24 Parganas.

DLs to ineligible persons cannot be ruled out and this could seriously compromise public safety.

• In 208 cases of six[22] RAs, while the registration number of the vehicle on which the driving test was conducted was found to be the same, the class and category of the vehicle was different. In these cases the licensees of four wheelers were shown to have taken the test on two wheelers and *vice versa*. The input validation control of class of vehicle for driving test was not made mandatory in the system to avoid the lapse.

• We found from the 'DD licence' table and 'Learner Licence' table available in the database that in 82 cases under four[23] LAs the learner's licence for transport vehicles was shown to be issued but DL for light motor vehicles was not shown to have been issued in the 'DD licence' table. The input validation control of issue of learner's licence for transport vehicle only after issue of DL for non-transport vehicle was not made mandatory in the system to avoid such lapses.

• According to Section 14(2)(a) of the MV Act, 1988, licence to drive transport vehicle shall be effective for three years except DL issued to persons driving vehicles carrying dangerous or hazardous goods, which will be effective for one year.

We found in the database of three[24] RAs that in 45 cases DL for transport vehicles were issued with validity of more than three years and in seven[25] RAs we noticed that in 3,669 cases licences were issued with validity of less than three years in contravention of the rules. As the applications/documents submitted by the applicants were not made available to audit, the data entered in the system could not be verified by us.

• According to Section 14(2)(b) of the MV Act, 1988, a licence to drive non-transport vehicle shall be effective for twenty years or until the date on which the licence holder attains the age of fifty years, whichever is earlier.

We found in the database of five[26] RAs that in 761 cases DL for non-transport vehicles were issued with validity of more than twenty years and in eight[27] RAs we noticed 8,652 cases where it was issued with validity of less than twenty years in contravention of the rules.

• In 138 cases under four[28] RAs 'challan' numbers of money receipts in token of DL fee generated by SARATHI were found duplicate.

• We found in the database of seven[29] offices that 8,892 transactions had been conducted on Saturdays or Sundays though the offices of the RAs remain closed on those days.

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[22] RAs: Asansol, Barasat, Barrackpore, Hooghly, Howrah and PVD Kolkata.
[23] LAs: Barasat, Burdwan, PVD Kolkata and South 24 Parganas.
[24] RAs: Barrackpore, PVD Kolkata and South 24 Parganas.
[25] RAs: Asansol, Barasat, Barrackpore, Burdwan, Hooghly, Howrah and PVD Kolkata.
[26] RAs: Barasat, Barrackpore, Burdwan, PVD Kolkata and South 24 Parganas.
[27] RAs: Asansol, Barasat, Barrackpore, Burdwan, Hooghly, Howrah, PVD Kolkata and South 24 Parganas.
[28] RAs: Asansol, Burdwan, PVD Kolkata and South 24 Parganas.
[29] LAs: Barasat, Barrackpore, Burdwan, Hooghly, Howrah, PVD Kolkata and South 24 Parganas.

We also found that the data entered in the respective tables was not checked by any other person/supervising authority to ensure its correctness/credibility.

Since incorrect issue of driving licenses is fraught with the risk to public safety, it is desirable that the Department ensure that the important fields mentioned above are made mandatory so that the system cannot proceed further in the event of any violation of business rules being detected.

After we pointed this out, the Department referred the matter to NIC for input validation controls (September 2010).

3.16.2 Incomplete database

We found that important fields were not made mandatory for data input. Consequently, the following fields were not captured in the system as detailed in the following table:

Sl. No.	Name of the table and total number of records	Name of the field	Number of records found blank
1.	DDLICENCE (8,85,440)	DL issuing authority	3,02,408
2.		Testing authority	8,83,441
3.		Pin code	86,800
4.		Qualification of DL holders	7,14,066
5.		Inward number	14,862
6.		1st Identification Mark	2,95,970
7		2nd Identification Mark	3,37,799
8.		Vehicle registration number for conducting driving test	2,28,266
9.		Challan details (₹ 4.19 lakh)	1,802
10.	TEST RESULT (2,66,321)	Challan number	1,51,766
11.		Test result	23,400

In the absence of mandatory details of driving test such as "testing authority" and "registration number" of the vehicle on which driving test was conducted we could not derive reasonable assurance that driving tests were actually being conducted before issue of driving licences. We recommend that the Government may issue directions for capturing data in such important fields.

After we pointed this out, the Department stated that the matter would be checked and it would be referred to NIC for necessary action (September 2010).

The Government may ensure the completeness of the IT system by incorporating the business rules and putting in place proper validation controls which would ensure generation of complete and reliable information.