

GUIDELINES FOR SPEEDY SETTLEMENT OF AUDIT PARAGRAPHS

The Audit of offices:

I. Intimation of audit by the CAG's Head Office to RTO/JRTO

ENTRY MEETING – Discussion of Audit Plan, Period of Audit & Date of Audit

II. Audit Enquiry

-(AE No.1)-Records and Registers will be called for.

-(AE No.2)-Details of information will be called for (15 items approx) ;viz; Name of Head of officer(present&previous),revenue collection status, arrear status, reconciliation periods, cash balance, staff strength etc

-(AE No.3)-Questionnaire on internal control mechanism

III. Maximum revenue collected month will be selected for detailed audit.

IV. Previous LAR Reports for & recommendations for dropping based on replies.

V. Activation of Smart Move

VI. Issue of Audit (AE) based on observations

VII. After the Issue of Audit Enquiry(AE) based on observations by AG audit team, Reply to be furnished **by RTO/JRTO on the same day or one day before completion** of Audit.

VIII. After the audit, an **EXIT MEETING** will be conducted by the audit team with RTO/JRTO.

(*As far as possible ,rectify the errors pointed out by audit team and clarify everything in the EXIT Meeting itself)

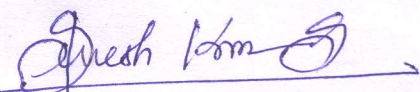
IX. Copy of Audited Report will be send by the Audit party to the RTO/JRTO in 3 to 4 weeks or in One month .

X. RTO to furnish reply **within 3 weeks** through TC office to AG.

LAR PARA → DRAFT PARA → CAG PARA → PAC RECOMMENDATION

1. After the AG Audit ,the RTO/JRTO shall Immediately take stringent measures and reply in Full to AG through TC Office.
2. After the Audit Annexure is made by AG for the audited office, the RTO/JRTO of the concerned audited office is liable to reply for every single cases mentioned in the annexure of the audit inspection report .
3. Never forward any of the cases in the AG' s Annexure of concerned audited office to any other office ,telling this does NOT belong to my jurisdiction. It is the sole responsibility of the concerned RTO/JRTO to verify their Office records and ensure the correctness of Records prior to AG's inspection.
4. Maintain an updated Audit objection Register and a Single Audit Section exclusively for LAR ,including a Section clerk, a Superintendent, a Circle Officer(AMVI/MVI) and the RTO/JRTO shall ensure the Speedy revenue recovery with stringent measures.
5. Immediately separate the LAR Paras which becomes a Draft Paras and maintain another sole Section as mentioned earlier for the same and take every stringent efforts and steps to recover the FULL Amount and Report to TC at the very earliest since it is Time Bound in nature!
6. The loss of Annexure of LAR is a liability reckoning serious lapse in the side of RTO/JRTO.
7. After the LAR has become a Draft Para, immediately separate the number of cases already reported for LAR and make a Separate Annexure for the remaining cases which was never reported earlier for the LAR and shall be in line with the new Draft Para Annexure of CAG.
8. Never mix up the cases in LAR and Draft para annexures of CAG as they are different in nature.

9. Draft Para Annexure is the FINAL Annexure of the CAG after acknowledging any collection made in the LAR level and will be Less than or Equal to the no. of cases and amount mentioned in the LAR Annexure.
10. Never Distribute the LAR and Draft Para work to more than one Section in the office as it is Top priority in nature.
11. Stick to the Consolidated Proforma mentioned for replying with attaching separately the detailed collection of every single cases with chalan no./TL no./receipt no. and date, showing the revenue recovery action taken with RRC No. & date in the remaining cases!
12. If there is no Short collection in any of the cases mentioned by AG, prepare a convincing reply in detail with facts for consideration and forward to TC office immediately after the audit ,for sending to AG with remarks so that the AG can drop the case by vetting.
13. Same kind of mistakes are seen repeated by the officers even after pointing out by the AG audit party in so many years of audit reports like "incorrect one time tax collection, incorrect levy of fine in overloads, incorrect granting of mofussil permits for stage carriages, incorrect tax exemption etc...." leaving the Department in utmost shame before the Government. No effective measures of corrections are seen taken by the officers so far, to not repeat the same mistakes again!
14. Utmost Priority should be given in Replying to LAR and Draft Para within the stipulated time ,since the TC and FO on behalf of the Department is liable to answer, in person, for every single cases mentioned in LAR /Draft Paras, before the Chief Secretary and the Chairman of Public Accounts Committee in the Legislative Assembly!
15. The Chief Secretary in the previous Apex Committee Meeting has directed the Department to Fix Personal Liability to the officers concerned for the non collected amount in the long pending audit reports so far!
16. An effective and efficient change in the internal control mechanism is inevitable as far as Settling the Audit paras are concerned, for ensuring a bright and glorious future of the Motor Vehicles Department.



Senior Finance Officer

For Transport Commissioner