but it became difficult to fulfill the condition of notification in central gazette to obtain such exemption.

It was also stated that generally, the amount generated from the cess is not considered income of the Government department/Board, due to which the annual income tax return is not filed. Secondly, for obtaining the exemption certification, preparation and audit of annual accounts is a prerequisite, which being a time consuming process could not be completed before the scheduled date of filing of tax returns. Hence, in practice, it is a complicated process to obtain an income tax exemption certificate for the Board.

The reply is not acceptable as the Board failed to understand that the exemption from income tax was conditional and the board had to follow the necessary procedure as prescribed by the Income Tax Department for seeking exemption of income tax on the specified income. It is also not correct to say that fulfilling the conditions for exemption from income tax were difficult as many such Boards established in other States, have been availing this benefit.

It is, therefore, recommended that the Board, should immediately take necessary steps:-

1. *To submit an application in prescribed format to the jurisdictional Commissioner of Income Tax for seeking exemption, if possible with retrospective date, from income tax on its specified income u/s 10(46) of the IT Act, as some Boards (West Bengal, Haryana, Telangana and Chhattisgarh) have already obtained.*

2. *To submit its all pending income tax returns by seeking condonation for delay in submission of income tax return u/s 119(2) of the IT Act and file return for Financial Year 2020-21 on time.*

Medical and Health Department

7.9 Unfruitful expenditure on construction of eight Trauma Care Centres buildings

Non-commencement of Trauma Care Centres for more than seven years after construction of the buildings not only resulted in unproductive expenditure of ₹ 5.45 crore but also deprived the accident victims from immediate life-saving treatment.

In an accident case, the period of an hour (golden hour) immediately after the traumatic injury is very critical during which prompt medical and surgical treatment can prevent death. Keeping this in view, State Government announced (Budget speech 2010-11) establishment of ten[29] Trauma Care Centres (TCCs) to provide immediate life-saving treatment to critically injured

29 Ten Trauma Care Centres: Nathdwara, Ratangarh, Sujangarh, Lakheri, Chomu, Fatehpur, Sikandra, Gogunda, Rawatsar, Bhim.

person within the golden hour. Accordingly, Deputy Secretary, Medical and Health Department, Jaipur issued (June 2010) administrative sanction of ₹ 6.50 crore for construction of TCC buildings (₹ 65 lakh each) and ₹ 86.81 lakh for creation of new posts for these TCCs. In addition, an amount of ₹ 9.70 crore for essential equipment was to be provided from Rajasthan Health System Development (RHSD) Project. Public Works Department (PWD) was the executing agency for construction of TCC buildings.

Audit scrutiny (February-March 2019) of records of Medical Officer (MO), Community Health Centre (CHC), Sikandra and Principal Medical Officer (PMO), Government Hospital, Sujangarh revealed that construction of TCC buildings at Sikandra and Sujangarh commenced in September 2010 and January 2012 respectively and was completed in April 2013 and August 2014 respectively at total cost of ₹ 1.09 crore[30]. After completion of the work, PWD handed over the buildings to MO, CHC, Sikandra and PMO, Government Hospital, Sujangarh in November 2013 and September 2014 respectively.

Audit observed that these two TCCs could not be commenced for more than seven years despite availability of staff and the buildings. Further, out of the equipment procured (May 2010 to October 2014) for these TCCs, most of the equipment worth ₹ 17.74 lakh were lying unutilised in the store in TCC Sikandara, while equipment worth ₹ 23.22 lakh meant for TCC Sujangarh were being used in sub-district hospital Sujangarh.

A joint physical inspection of the TCCs at Sikandra and Sujangarh conducted (February and March 2021) with Departmental representatives further revealed that in Sikandra construction of two rooms was incomplete while other two rooms were occupied by CHC for operating the CHC office. Similarly, in Sujangarh, TCC building was being utilised as Block Chief Medical Office's store. Audit also found that due to prolonged non-utilisation and lack of maintenance, the buildings were badly worn out and had developed deep cracks (as shown in photographs below).

TCC Sujangarh

TCC Sikandra

Pictures showing cracks on wall and damaged plaster in TCC Buildings

PMO Sujangarh observed cracks on walls and damage to the plaster in the newly constructed TCC building in November 2015 i.e. few months after

30 ₹ 49.34 lakh at Sikandra and ₹ 60.15 lakh at Sujangarh.

taking possession but defects were not rectified despite the request (November 2015 and March 2017) of Chief Medical and Health Officer, Ratangarh to PWD to repair. Audit also noticed that in response to a *Vidhan Sabha* question PWD intimated (September 2020) that the building had only been partially damaged due to non utilisation, water leakage and non-maintenance of the building for prolonged period. PWD further added that guarantee period of five years had already elapsed in August 2019, but the building could be used after some repairs.

On being pointed out, MO, Sikandra stated (February 2021) that TCC building could not be utilised as it was three kilometres away from national highway and the approach road was very narrow. Staff and equipment like refrigerator and fowler beds allocated for TCC were being utilised in CHC, Sikandra. While PMO, Sujangarh stated (March 2021) that TCC building could not be utilised due to dilapidated condition of the building. It was also stated that equipment and staff allocated to TCC were being utilised in Government sub-district hospital, Sujangarh.

On being pointed out (June 2021), State Government accepted the facts (August 2021) pertaining to TCCs at Sikandara and Sujangarh and stated that repair work of TCC buildings at Sujangarh and Sikandara and installation of untilised equipment at Sikandara was under process. Government added that the TCCs would be made functional at the earliest.

Similarly, construction of building of TCC, Bhim was completed in June 2013 by PWD at a cost of ₹ 0.47 crore and the building was handed over (December 2013) to PMO, CHC Bhim. Audit noticed that no equipment was provided to TCC, Bhim though a provision of ₹ 0.79 crore was made (June 2010) under RHSD Project for supply of equipment. Additional staff for this TCC was also not provided.

Further, joint physical inspection (September 2021) of the TCC at Bhim with Departmental representatives also revealed that three halls, toilets and ramp were made for the TCC building in the premises of CHC Bhim and the building was not being used for the purpose of trauma centre. Also, no equipment was established in the TCC. Thus, TCC Bhim was not made functional for want of equipment and staff.

Construction of TCC building at Gogunda was found incomplete during physical verification, even after a lapse of seven years and incurring expenditure of ₹ 0.65 crore. It was also noticed in Gogunda that the work could not be completed due to requirement of additional funds for shifting of the 11 KV electric line and for change in foundation design.

Incomplete TCC building at Gogunda

Non-functional TCC at Bhim

On being enquired (September 2021) PMO, CHC Bhim stated that TCC was not functional due to non-availability of staff. MO, CHC Gogunda also stated that the work could not be completed for want of additional funds.

Further, scrutiny of information collected (September 2021) from the department revealed that construction of three TCCs at Ratangarh, Lakheri and Rawatsar was completed during October 2012 to April 2013 at an aggregate cost of ₹ 1.63 crore[31]. Equipment amounting to ₹ 1.00 crore[32] were also provided to these TCCs but these trauma centres were found non functional due to want of adequate staff. TCC building at Ratangarh was being utilised as Ophthalmology Department of Government General Hospital, Ratangarh. Construction of TCC at Chomu could not be commenced due to non-availability of land. Equipment amounting to ₹ 20.04 lakh meant for TCC Chomu were being utilised in CHC Chomu. Thus, only two TCCs at Nathdwara and Fatehpur were made functional. The concerned MOs stated that TCC was not functional due to non-availability of staff.

Though, the TCC at Fatehpur was stated to be functional, it was observed that 3,523 cases were referred to other hospitals during 2012-21 due to inadequate staff. MO, CHC Fatehpur while citing inability to run TCC with available staff had requested (July 2021) Director Public Health, for deployment of more staff. Further, the TCC was located one km away from National Highway.

The replies of the respective units and the Department needs to be viewed in light of the fact that in respect of non-functional seven[33] TCCs a total of 9,097 critically injured patients were referred to other hospitals during 2014-21 and 155 death cases were reported by four[34] TCCs during the same period.

Treatment was provided with the facilities and staff available at the CHCs, while critically injured patients were referred to other hospitals. The

31 ₹ 1.63 crore: (₹ 76.36 lakh at Ratangarh, ₹ 33.47 lakh at Lakheri and ₹ 53.04 lakh at Rawatsar).

32 ₹ 1.00 crore: (₹ 22.38 lakh at Ratangarh, ₹ 38.15 lakh at Lakheri and ₹ 39.23 lakh at Rawatsar).

33 Ratangarh - 1,593; Sujangarh - 1,350; Lakheri - 1,054; Chomu - 1,495; Gogunda - 726; Rawatsar - 1,932 and Bhim - 947.

34 Ratangarh - 31; Sujangarh - 42; Lakheri - 74; and Rawatsar – 08.

Department did not make concerted efforts to make these Trauma Care Centres operational and was also responsible for non-completion of the building at Gogunda and not providing suitable land at Chomu.

Thus, due to absence of proper monitoring, bad planning in selecting location for TCC and laxity in approach of the department the Trauma Care Centres which were announced in State budget 2010-11 to provide immediate life-saving treatment to critically injured person could not be developed despite availability of building, staff and equipment. This has rendered the expenditure of ₹ 5.45 crore[35] largely unfruitful.

The matter was referred (November 2021) to the Government and the Government was reminded in January 2022. Their reply was still awaited (January 2022).

7.10 Irregular expenditure on additional works

Irregular expenditure on the execution of additional works in violation of Rajasthan Public Works Financial and Accounts Rules.

Rajasthan Public Works Financial and Accounts Rules (PWF&ARs) delegate[36] the power of sanction, execution and payment of additional quantities of items existing in Schedule 'G' or Bills of Quantities (BOQ) of a particular work to the designated authorities in a Department. Accordingly, Chief Engineer (CE)/Additional Chief Engineer (ACE)/Superintending Engineer (SE)/ Executive Engineer (EE) of the Departments engaged in construction works are authorized to sanction additional quantity upto 5 *per cent* of the original quantity of each item subject to 5 *per cent* of the tendered amount of work sanctioned by the authority concerned. In case the above limit is exceeded, the power shall be exercised by the next higher authority upto 25 *per cent* of the original quantity, and also upto 25 *per cent* of the tendered amount of work sanctioned. The Administrative Department is authorized to sanction additional quantities upto 50 *per cent* of original quantity of each item subject to 50 *per cent* of the tendered amount of work sanctioned. Also, rule 73 of Rajasthan Transparency in Public Procurement (RTPP) Rules, 2013 prescribes that in any case the amount of work including additional quantities shall not exceed 50 *per cent* of the value of original contract. Rule 86 of RTPP, Rules repealed all the rules, regulations, orders or circulars relating to procurement of goods, services or works which were in force on the date of commencement of these rules i.e. 26.01.2013.

Audit scrutiny (December 2020-February 2021) of records of Executive Engineer (EE), Medical and Health (M&H), Division, Jodhpur revealed that

35 Sujangarh : ₹ 60.15 lakh (building) & ₹ 23.22 lakh (unutilised equipment) + Sikandra : ₹ 49.34 lakh (building) & ₹ 17.74 lakh (unutilised equipment) + Bhim : ₹ 47.16 lakh (building) + Gogunda : ₹ 65 lakh (building) + Ratangarh: ₹ 76.36 lakh (building) & ₹ 22.38 lakh (unutilised equipment) + Lakheri; ₹ 33.47 lakh (building) & ₹ 38.15 lakh (unutilised equipment) + Chomu: ₹ 20.04 lakh (unutilised equipment) + Rawatsar: ₹ 53.04 lakh (building) & ₹ 39.23 lakh (unutilised equipment).

36 vide Appendix XIII (item at serial No. 24).