

**KARNATAKA LOKAYUKTA**

No.COMPT/UPLOK/BCD/75/2020 /ARLO-1 Multi Storied Buildings,  
Dr.B.R.Ambedkar Veedhi,  
Bengaluru 560 001.

Dated: 29/06/2020

**REPORT UNDER SECTION 12(3) OF THE KARNATAKA  
LOKAYUKTA ACT, 1984**

Sub:- Proceedings against;

(1) Sri P. Rangaswamy, the then Panchayath Development officer, Billapur Grama Panchayath, Anekal Taluk – Presently working at Kaggalipura Grama Panchayath, Bengaluru South Taluk, Bengaluru Urban District.

(2) Smt. Vijetha H.B, the then Panchayath Development Officer, Billapur Grama Panchayath, Anekal Taluk – Presently working at Dommasandra Grama Panchayath, Anekal Taluk, Bengaluru Urban District.

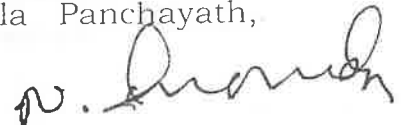
(3) Sri Sunil.L, the then Panchayath Development Officer, Billapur Grama Panchayath, Anekal Taluk.

(4) Sri S. Lakshminarayana, the then Panchayath Development Officer, Billapur Grama Panchayath, Anekal Taluk – Presently working at Haragadde Grama Panchayath, Anekal Taluk, Bengaluru Urban District).

(5) Smt. C. Triveni, Panchayath Development Officer, Billapur Grama Panchayath, Anekal Taluk.

(6) Sri Nomesh Kumar, the then Executive Officer, Taluk Panchayath, Anekal Taluk, Anekal – Presently working as Deputy Secretary, Zilla Panchayath, Chikkaballapur

(7) Sri T.K. Ramesh, the then Taluk Executive Officer, Taluk Panchayath, Anekal Taluk, Anekal – Presently working as Deputy Secretary, Zilla Panchayath, Tumakuru



(8) Sri K.C. Devaraje Gowda, Taluk Executive Officer,  
Taluk Panchayath, Anekal Taluk, Anekal.

-----

On the basis of source information that there is mismanagement in the maintenance of accounts and submission of periodical expenditure statements by Billapur Grama Panchayath of Anekal Taluk and also submission of audit reports, a Suo-motu investigation was taken up.

2) On 27/12/2019, Upalokayukta-1 visited the office of the Executive Officer, Taluk Panchayath, Anekal Taluk, Anekal. The Accounts officer and the Manager of Taluk Panchayath, Anekal were directed to produce the periodical returns of expenditure in relation to each of the Panchayaths within the limits of Taluk Panchayath, Anekal. The details of expenditure was not furnished by the Panchayaths. Further, at the time of spot inspection by Upalokayukta-1 to the office of the Executive Officer, Taluk Panchayath, Anekal, the audit reports for the years i.e., 2016-17, 2017-18 and 2018-19 of Billapur Gram Panchayath were not produced. Therefore, the above suo-motu complaint was registered against the following respondents for conducting further investigation into the matter.

(1) Sri P. Rangaswamy, the then Panchayath Development officer, Billapur Grama Panchayath, Anekal Taluk (for the period from 01/01/2016 to 30/06/2016) – Presently working at Kaggalipura Grama Panchayath, Bengaluru South Taluk, Bengaluru Urban District.

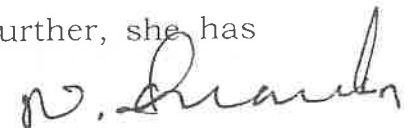
(2) Smt. Vijetha H.B, the then Panchayath Development Officer, Billapur Grama Panchayath, Anekal Taluk (for the period from 01/07/2016 to 30/09/2017) – Presently

*n. Dhandu*

working at Dommasandra Grama Panchayath, Anekal Taluk, Bengaluru Urban District.

- (3) Sri Sunil.L, the then Panchayath Development Officer, Billapur Grama Panchayath, Anekal Taluk (for the period from 1/10/2017 to 31/12/2017).
- (4) Sri S. Lakshminarayana, the then Panchayath Development Officer, Billapur Grama Panchayath, Anekal Taluk (for the period from 1/1/2018 to 30/6/2019) – Presently working at Haragadde Grama Panchayath, Anekal Taluk, Bengaluru Urban District).
- (5) Smt. C. Triveni, Panchayath Development Officer, Billapur Grama Panchayath, Anekal Taluk (for the period from 1/7/2019 to till date).
- (6) Sri Nomesh Kumar, the then Executive Officer, Taluk Panchayath, Anekal Taluk, Anekal (for the period from 1/1/2016 to 18/5/2017) – Presently working as Deputy Secretary, Zilla Panchayath, Chikkaballapur
- (7) Sri T.K. Ramesh, the then Taluk Executive Officer, Taluk Panchayath, Anekal Taluk, Anekal (for the period from 19/5/2017 to 19/7/2019) – Presently working as Deputy Secretary, Zilla Panchayath, Tumakuru
- (8) Sri K.C. Devaraje Gowda, Taluk Executive Officer, Taluk Panchayath, Anekal Taluk, Anekal (from 24/7/2019 till date).

3) The above respondents have submitted comments to the observation note. Respondent 1, 2, 3, 4 have stated that the present Panchayath Development Officer i.e., Respondent No.5 Smt. C. Triveni has submitted the copies of budget estimates and also audit report of Billapur Grama Panchayath to this office. Respondent No.5 has submitted comments dated 12/2/2020 that the concerned Panchayath Development Officer have prepared the budget for the year 2016-17 to 2019-20 and obtained the approval of the Executive Officer of Taluk Panchayath. Further, she has



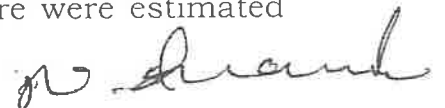
stated that the audit of the Billapur Gram Panchayath was conducted for the years 2016-17 to 2018-19 and copies of the same are enclosed.

4) The Respondent No.6 has submitted comments dated 12/2/2020 stating that during their tenure the Billapur Grama Panchayath had submitted the audit report for the year 2016-17 and 2017-18 to the Accounts Superintendent, Taluk Panchayath, Anekal. The respondent No.7 has submitted comments dated 27/2/2020 stating that during their tenure the Billapur Grama Panchayath had submitted the audit report for the year 2017-18 & 2018-19 and Budget for the year 2018-19 and 2019-20. He had constituted an adhoc committee and the meeting of the committee was held. He had issued oral instructions regarding the subject matter stated in the audit report. Respondent No.8 has submitted comments dated 12/2/2020 stating that he had instructed the Panchayath Development Officer of Billapur Grama Panchayath to submit the Expenditure statements and audit reports for the years 2016-17 to 2018-19.

5) The Budget estimates of the above Grama Panchayath for the years 2016-17, 2017-18 and 2019-20 and the copies of the Audit reports for the years 2016-17, 2017-18 and 2018-19 of the Billapur Grama Panchayath produced by Respondent No.5 along with her comments are perused.

#### **BUDGET PROVISIONS**

6) As per the Budget estimates for the years 2016-17, 2017-18 and 2019-20, the following income & Expenditure were estimated for the Billapur Grama Panchayath.



**REVENUE INCOME**

Sl. No.	Details	2016-17	2017-18	2019-20
1	Opening Revenue balance	18,26,446	6,06,554	21,43,636
2	Rates and Taxes	60,25,277	27,65,902	73,44,059
3	Revenue from the Panchayath Properties	30,000	1,36,369	2,25,500
4	Revenue from Grama Panchayath Authorities	9,65,000	9,81,914	98,31,575
5	Grants, Donation, Subscriptions	5,00,000	20,00,000	27,16,000
6	Other Incomes	-	-	-
	<b>Total Revenue Income</b>	<b>93,46,723</b>	<b>64,90,740</b>	<b>2,22,60,770</b>

**REVENUE EXPENDITURE**

Sl. No.	Details	2016-17	2017-18	2019-20
1	General Administration i) Grama Panchayath (Elected Body) ii) Office	2,30,200 9,06,800	3,29,120 5,58,654	4,85,100 16,74,949
2	Development Expenditure			
	1) Drinking Water	10,50,000	8,19,267	38,43,478
	2) Rural Sanitation	8,35,000	3,18,000	2,88,065
	3) General Health & Family Welfare	2,00,000	42,000	59,106
	4) Roads, Bridges & other connecting medias	3,25,000	55,000	2,16,365
	5) Buildings	2,50,000	33,000	1,65,000
	6) Electrification and Electricity supply	4,00,000	13,08,000	22,55,439
	7) Social Services	6,32,455	2,55,806	6,07,627
	8) Motivation Services	30,000	20,000	25,000
	<b>Total Expenditure</b>	<b>37,22,455</b>	<b>28,51,073</b>	<b>74,60,079</b>
	<b>Transfer from General fund</b>	<b>14,54,354</b>	<b>7,97,593</b>	<b>21,49,775</b>
	<b>Other Revenue Expenditure</b>	-	-	-
	<b>Total Revenue Expenditure</b>	<b>63,13,809</b>	<b>45,36,439</b>	<b>1,17,69,904</b>
	<b>Closing balance</b>	<b>30,32,914</b>	<b>19,54,300</b>	<b>1,04,90,866</b>

**CAPITAL INCOME**

Sl. No.	Details	2016-17	2017-18	2019-20
1	Opening balance	4,14,089	5,46,581	-
2	Grants, Subscription, donation.	50,75,000	-	-
3	Central and Central	15,89,000	28,60,000	27,85,532

*W. Arundhathi*

	sponsored & State and State Sponsored Schemes (Special Rural Development Programmes)			
	Total Capital Income	70,78,089	34,06,581	27,85,532

**CAPITAL EXPENDITURE**

Sl. No.	Details	2016-17	2017-18	2019-20
1	Development Expenditure			
	1) Drinking Water	9,50,000	5,50,000	7,87,090
	2) Rural sanitation	-	-	-
	3) Roads, Bridges & other connecting medias	33,00,000	6,60,000	75,00,000
	4) Buildings	5,00,000	-	-
	5) Social Services	-	38,500	-
	6) Motivation services	-	-	-
	<b>Total Expenditure</b>	<b>47,50,000</b>	<b>12,48,500</b>	<b>82,87,090</b>
2	Specific Project Expenditure			
	Central and Central sponsored & State and State Sponsored Schemes (Special Rural Development Programmes)	15,75,000	28,60,000	27,85,532
3	Procurement of properties	-	82,500	-
3	Repayment of loan	2,00,000	-	-
	Total Capital Expenditure	<b>65,25,000</b>	<b>41,91,000</b>	<b>1,10,72,622</b>
	Closing Balance	<b>5,53,089</b>	<b>7,84,419</b>	<b>82,87,090</b>

**INCOME FROM DEPOSITS, ADVANCES & INVESTMENTS**

Sl. No.	Details	2016-17	2017-18	2019-20
1	Opening balance	-	-	-
2	Receipt	50,000	-	-
	Total Income	<b>50,000</b>	-	-
3	Expenditure	50,000	-	-
	Total Final Balance of the Panchayath	<b>35,86,003</b>	<b>11,69,881</b>	<b>22,03,776</b>

*no. [Signature]*

7) Rule 12 of the Karnataka Panchayath Raj (Grama Panchayath Budgeting and Accounting) Rules, 2006 provides for manner of preparation of budget estimates. The following instructions were to be followed while preparation of budget estimates.

“1. Statement II (Estimate of receipts) shall be prepared by the Secretary on the basis of information available in Form IA to IC, which shall be based on the basic details from the relevant records.

2. Similarly the Secretary shall prepare Statement II (Estimate of Expenditure) by taking out details from ID to IG which shall be based on the basic details from the relevant records.

3. After Statement II and III are ready, the gross figures classified under the respective main heads of accounts of these statements are taken to the respective heads of account in Statement I which shall form the abstract figure in the annual budget of the Grama Panchayath.

4. Secretary shall ensure that the following guidelines shall be kept in view, while preparing the budget.

(i) Budget estimate shall be for what is expected to be received or paid during the year and not for demands or liabilities likely fall due within the year.

(ii) All existing liabilities, which cannot be liquidated before the commencement of the year for which the budget is being prepared shall be ascertained and provided for.

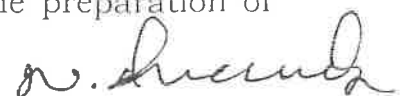


(iii) Allow for the balance at the end of the year of not less than such sum or percentage of income as may from time to time be fixed by the Government.

8) In the Audit Reports of the above Billapur Grama Panchayath for the years 2016-17, 2017-18 and 2018-19, it is observed that the above Budget estimates were not prepared in accordance with Rule 12 of the Karnataka Panchayath Raj (Grama Panchayath, Budgeting and Accounts) Rules, 2006. Provision for repayment of opening liabilities was not made in the budget as mandated under Rule 12(4)(ii) of the above Rules.

9) As per Rule 15 of the Karnataka Panchayath Raj (Grama Panchayath, Budgeting and Accounts) Rules, 2006, a Budget Control Register in Form No.2 shall have to be maintained to keep a watch on expenditure to ensure that expenditure incurred under various heads of accounts are within the allocation provided in the budget. Such a Register had not been maintained by Billapur Grama Panchayath.

10) The Respondent No.1 Sri P. Rangaswamy, was working as Panchayath Development Officer of Billapur Grama Panchayath from 1/1/2016 to 30/6/2016; Respondent No.2 Smt. Vijetha H.B was working as Panchayath Development Officer of Billapur Grama Panchayath from 1/7/2016 to 30/9/2017; Respondent No.4 Sri S. Lakshminarayana was working as Panchayath Development Officer of Billapur Grama Panchayath from 1/1/2018 to 30/6/2019. The above mentioned three Panchayath Development Officers have prepared and submitted the Budget estimates stated above and are responsible for the aforesaid irregularities in the preparation of

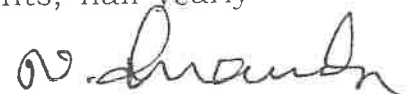




budget of the relevant years. It is seen from copies of Budget estimates that Respondent No.6 Sri N. Nomesk Kumar, the then Executive Officer of Taluk Panchayath had approved the budget estimates for the years 2016-17 and 2017-18; Respondent No.7 Sri T.K. Ramesh, the then Executive Officer had approved the budget estimates for the year 2019-20. These Executive Officers without noticing the above irregularities in the preparation of budget have approved the same and thereby they are also responsible for the above irregularities.

**SUBMISSION OF MONTHLY, HALF YEARLY AND YEARLY ACCOUNTS**

11) Regarding expenditure of the Panchayath, as per Rule 108 of the Karnataka Panchayath Raj (Grama Panchayath, Budgeting and Accounts) Rules, 2006 the Secretary of the Grama Panchayath shall prepare monthly receipt and payment statement in Form 53, and Monthly Trial Balance in Form 54 and place it for review by the Grama Panchayath. The approved accounts shall be sent to the Chief Accounts Officer of the Zilla Panchayath and Assistant Controller, Local Audit Circle by 20<sup>th</sup> of the subsequent month. Similarly, half yearly accounts shall have to be prepared in Form 53 and Trial Balance in Form No.54. In relation to the above Billapur Grama Panchayath, no such monthly statement was prepared and submitted to the Authorities stated above. The above Panchayath had also not prepared the annual accounts in terms of Rule 109 of the Karnataka Panchayath Raj (Grama Panchayath, Budgeting and Accounts) Rules, 2006. The audit reports for the years 2016-17, 2017-18 and 2018-19 at paragraph 15 & 16 states that monthly expenditure statements, half yearly



statements and yearly statements as per Rule 108 and 109 of the Karnataka Panchayath Raj (Grama Panchayath Budgeting & Accounts) Rules, 2006 were not submitted by the Billapur Panchayath. Therefore, the Respondents 1, 2, 3, 4 and 5 who were the Panchayath Development Officers are responsible for the same. The Respondents No. 6, 7 and 8 being Taluk Executive Officers of Taluk Panchayath, Anekal had not supervised the administration and accounts of the Panchayath and are also responsible for the above lapse.

**NON-MAINTENANCE OF REGISTERS/RECORDS IN THE PANCHAYATH**

12) The Grama Panchayath, Billapur had not maintained the Grants Register as per Rule 99 of the Karnataka Panchayath Raj (Grama Panchayath, Budgeting and Accounts) Rules, 2006. This Register is a prominent register, which shows the opening balance, grants received and closing balance.

13) The Grama Panchayath, Billapur had not maintained the following registers.

Sl. No.	Name of Register	Rule of the Karnataka Panchayath Raj (Grama Panchayath, Budgeting and Accounts) Rules, 2006
1	Investment Register	Rule 95 (Form No.41)
2	Loan Register	Rule 96 (Form No. 42)
3	Advances Register	Rule 98 (Form No.44)
4	Deposit Register	Rule 100 (Form No.47)
5	Issuance of Licence and collection register	Rule 35 (Form No.16)

14) During the year 2016-17, 2017-18, 2018-19, there was no transaction of Investment, Loan, Advance and Deposits in Billapur Gram Panchayath.

*N. Shrinani*

**GRANTS MEANT FOR SCHEDULED CASTE AND SCHEDULED  
TRIBE & PHYSICALLY CHALLENGED NOT PROPERLY  
UTILISED FOR THE WELFARE OF ABOVE PERSONS**

15) During the year 2016-17, the Billapur Grama Panchayath has spent a sum of Rs.4,18,117/- towards welfare of Schedule Caste and Scheduled Tribes under 25% scheme. During the year 2016-17, the opening balance is shown as nil and a sum of Rs. 4,18,117/- is shown to have reserved for the year 2016-17 for the welfare of SC/ST under 25% grant scheme. Out of the above amount, a sum of Rs.4,18,117/- was spent showing the balance as nil as on 31/03/2017. In relation to the amount towards the welfare of physically challenged persons (3%) the opening balance is shown as Rs.50,000/-. No amount was spent towards the welfare of physically challenged persons showing the balance as Rs.50,000/- as on 31/03/2017. Respondent No.1 Sri P. Rangaswamy and Respondent No.2 Smt. Vijetha H.B are responsible for not utilising the full amount under welfare of physically challenged persons during the year 2016-17.

16) During the year 2017-18, the Billapur Grama Panchayath has spent a sum of Rs.10,55,138/- towards welfare of Schedule Caste and Scheduled Tribes under 25% scheme. During the year 2017-18, the opening balance is shown as nil and a sum of Rs.10,55,138/- is shown to have reserved for the year 2017-18, total amounting to Rs.10,55,138/- for the welfare of SC/ST under 25% grant scheme. Out of the above amount, a sum of Rs.10,55,138/- was spent showing the balance nil as on 31/03/2018. In relation to the amount towards the welfare of physically challenged persons (3%) there was opening balance of Rs.50,000/- and Rs. 50,000/- was reserved for the year, total

*[Handwritten Signature]*

amounting to Rs.1,00,000/- for the welfare of physically challenged persons for the year 2017-18. An amount of Rs.50,000/- was spent towards the welfare of physically challenged persons showing the balance of Rs.50,000/- as on 31/03/2018 was not spent during the year as per rules. Respondent No.2 Smt. Vijetha H.B, Respondent No.3 Sri Sunil.L and Respondent No.4 Sri S. Lakshminarayana are responsible for not utilising the full amount under welfare of physically challenged persons during the year 2017-18.

17) During the year 2018-19, the Billapur Grama Panchayath has spent a sum of Rs.11,55,000/- towards welfare of Schedule Caste and Scheduled Tribes under 25% scheme. During the year 2018-19, the opening balance is shown as nil and a sum of Rs.11,55,000/- is shown to have reserved for the year 2018-19 for the welfare of SC/ST under 25% grant scheme. Out of the above amount, a sum of Rs.11,55,000/- was spent, showing the balance nil as on 31/03/2019. In relation to the amount towards the welfare of physically challenged persons (3%) there was opening balance of Rs.50,000/- and Rs. 1,25,000/- was reserved for the year, totalling to Rs.1,75,000/-. Out of the above amount, a sum of Rs. 1,65,000/- was spent towards the welfare of physically challenged persons showing the balance of Rs.10,000/- as on 31/03/2019 was not spent during the year as per rules. Respondent No.4 Sri S. Lakshminarayana is responsible for not utilising the full amount under welfare of physically challenged persons during the year 2018-19.

*N. Lakshminarayana*

**RECEIPT BOOKS**

18) The Billapur Grama Panchayath had not maintained the register in Form No.5 (Rule 21) regarding the stock and issue of Receipt Books during the years 2016-17, 2017-18 and 2018-19. The details opening balance, receipt of receipt books during the year and the closing balance of receipt books are as follows:-

Sl. No	Details	2016-17	2017-18	2018-19
1	Opening Balance	23	11	2
2	Receipt of Receipt Books	-	-	12
3	Total	23	11	14
4	No. of receipt books utilised for the year	12	9	08
5	Balance of receipt books at the end of the year	11	2	06

The respondents 1, 2, 3, 4 and 5 are responsible for not maintaining the Stock Register of Receipt Books for the years 2016-17, 2017-18 and 2018-19.

19) The Billapur Grama Panchayath has not maintained the Tax Assessment List as required under Section 199 of the Karnataka Grama Swaraj & Panchayath Raj Act, 1993. It had not maintained the Mutation Register in Form No.10 as per Rule 29 of the Karnataka Panchayath Raj (Budgeting and Accounts) Rules, 2006.

**COLLECTION OF TAXES AND ITS REMITTANCE TO GOVT. ACCOUNT**

20) The Billapur Grama Panchayath had not maintained the Demand Collection Book (DCB Register) as per Rule 30 of the Karnataka Panchayath Raj (Grama Panchayath, Budgeting and Accounts) Rules, 2006. The opening balance, demand during the year, collection during the years and the balance at the end of the year are as follows:-

*v. shankar*

2016-17

Sl. No	Details of tax	Opening balance	Demand	Total	Collection	Closing balance
1	House Tax	13,83,265	42,23,406	56,06,671	44,09,486	11,97,185
2	Water Tax	1,92,505	1,30,560	3,23,065	1,80,430	1,42,635
3	Licence	-	16,96,461	16,96,461	16,96,461	-
4	Rent from shops	-	-	-	-	-
	<b>Total</b>	<b>15,75,770</b>	<b>60,50,427</b>	<b>76,26,197</b>	<b>62,86,377</b>	<b>13,39,820</b>

2017-18

Sl. No	Details of tax	Opening balance	Demand	Total	Collection	Closing balance
1	House Tax	11,97,185	46,45,746	58,42,931	54,24,816	4,18,115
2	Water Tax	1,42,635	1,43,616	2,86,251	2,66,501	19,750
3	Licence	-	67,52,794	67,52,794	67,52,794	-
4	Light Tax	-	14,950	14,950	14,950	-
5	Others	-	70,483	70,483	70,483	-
	<b>Total</b>	<b>13,39,820</b>	<b>1,16,27,589</b>	<b>1,29,67,409</b>	<b>1,25,29,544</b>	<b>4,37,865</b>

2018-19

Sl. No	Details of tax	Opening balance	Demand	Total	Collection	Closing balance
1	House Tax	4,18,115	72,24,215	76,42,330	59,11,328	17,31,002
2	Water Tax	19,750	1,54,560	1,74,310	1,10,982	63,328
3	Licence	-	4,62,073	4,62,073	4,62,073	-
4	Light Tax	-	11,860	11,860	11,860	-
5	Others	-	8,63,147	8,63,147	8,63,147	-
	<b>Total</b>	<b>4,37,865</b>	<b>87,15,855</b>	<b>82,90,573</b>	<b>73,59,390</b>	<b>17,94,330</b>

21) As per the above statements, huge amount in a sum of Rs.17,94,330/- towards house tax and water tax was not collected by the Panchayath, which had caused loss to the State Exchequer. The respondent No.1 Sri P. Rangaswamy; Respondent No.2 Smt. Vijetha H.B; Respondent No.3 Sri Sunil.L and Respondent No.4 Sri S. Lakshminarayana, Panchayath Development Officers are responsible for short collection of House Tax and Water Tax.

22) In the audit reports for the years 2016-17, 2017-18 and 2018-19, it is observed that the Billapur Grama Panchayath had not revised the rates of tax for every 4 years, as per Rule 14 of the Karnataka Panchayath Raj (Tax) Rules, 1994.

*W. Srinivas*

23) As per Form-3 of Karnataka Panchayath Raj (Grama Panchayath, Budgeting and Accounts) Rules, 2006, General Receipts have not been incorporated. The Registers in relation to the Cheque/DD is not maintained and temporary receipts as per Form-3A were not issued. The information was not provided regarding the inclusion of all buildings and sites to which the tax had to be levied and collected. In relation to receipt of taxes by Cheque/DD, the amounts were directly credited to the Panchayath Fund without issuing the temporary receipts in Form No.3A. Further, the amount received was belatedly credited to the Panchayath fund, which amounts to temporary misappropriation of funds.

### NON-REMITTANCE OF CESS/SURCHARGES

24) The details regarding the surcharge/cess to be levied on taxes and its collection, remittance and the balance are as follows:-

#### 2016-17

Sl. No	Details of Cess	Current years demand	Panchayath tax @10%	Balance cess	Opening balance	Total to be paid	Paid during the year	Balance as on 31/03/2017
1.	Health cess	4,93,599	49,360	4,44,239	1,60,079	6,04,318	2,59,832	3,44,486
2.	Educational cess	3,29,066	32,907	2,96,159	1,06,720	4,02,879	1,73,230	2,29,649
3.	Library cess	1,97,440	19,744	1,77,696	64,032	2,41,728	-	2,41,728
4.	Beggars cess	98,720	9,872	88,848	32,016	1,20,864	-	1,20,864
	Total	11,18,825	1,11,883	10,06,942	3,62,847	13,69,789	4,33,062	9,36,727

#### 2017-18

Sl. No.	Details of Cess	Current years demand	Panchayath tax @10%	Balance cess	Opening balance	Total to be paid	Paid during the year	Balance as on 31/03/2018
1.	Health cess	6,07,256	60,726	5,46,530	3,44,486	8,91,016	5,70,804	3,20,212
2.	Educational cess	4,04,837	40,484	3,64,353	2,29,649	5,94,002	3,80,535	2,13,467
3.	Library cess	2,42,902	24,290	2,18,612	2,41,728	4,60,340	2,28,277	2,32,063
4.	Beggars cess	1,21,451	12,145	1,09,306	1,20,864	2,30,170	-	2,30,170
	Total	13,76,446	1,37,645	12,38,801	9,36,727	21,75,528	11,79,616	9,95,912

*W. Suresh*

2018-19

Sl. No.	Details of Cess	Current years demand	Panchayath tax @10%	Balance cess	Opening balance	Total to be paid	Paid during the year	Balance as on 31/03/2019
1.	Health cess	6,61,716	66,172	5,95,544	3,20,212	9,15,756	2,00,000	7,15,756
2.	Education cess	4,41,144	44,114	3,97,030	2,13,467	6,10,497	3,52,250	2,58,247
3.	Library cess	2,64,686	26,469	2,38,217	2,32,063	4,70,280	2,11,309	2,58,971
4.	Beggars cess	1,32,343	13,234	1,19,109	2,30,170	3,49,279	-	3,49,279
	Total	14,99,889	1,49,989	13,49,900	9,95,912	23,45,812	7,63,559	15,82,253

25) It is noticed during the audit that during the years 2016-17, 2017-18 and 2018-19, the Grama Panchayath had not credited the cess amount. At the close of the year 2018-19 the total cess amount to be credited to different heads of account of Government, as per the above statements was Rs.15,82,253/-. Instead the Cess / Tax amounts were utilised for other purpose of the Panchayath, which is opposed to Rules and illegal. Non-remittance of above Cess amount in a sum of Rs.15,82,253/- amounts to misdirection of funds and loss to the State Exchequer. The respondent Nos.1, 2, 3 and 4 are responsible for the same.

#### **NON-PRODUCTION OF MUTATION REGISTERS**

26) The Grama Panchayath, Billapur had not maintained the files relating to change of Khatha, which were noted in the Tax Registers. Without maintenance of the files relating to transfer of khatas, it could not verified whether the transfer of khatas was on the basis of conversion of lands by the Deputy Commissioner or on the basis of Pavathi Varsa or purchase. The Panchayath Development Officer is responsible for illegal transfer of khathas or creation of bogus khatas if any.

*N. Aravind*



**NON-SUBMISSION OF ANNUAL STATEMENT OF STAFF DETAILS**

27) As per Rule 57 of the Karnataka Panchayath Raj (Grama Panchayath, Budgeting and Accounts) Rules, 2006, a detailed annual statement in Form No.22 of pensionable employees or Government Servants on deputation existing as on the 1<sup>st</sup> March of the year shall be sent to the Accountant General, Local Audit Circle and Zilla Panchayath. Such a statement was not sent to the Accountant General, Local Audit Circle and Zilla Panchayath during the years 2016-17, 2017-18 and 2018-19. The register in Form No.23 relating to scale of pay of staff was not maintained as required under Rule 58 of the Karnataka Panchayath Raj (Grama Panchayath Budgeting and Accounting Rules) 2006. The Respondents No.1, 2, 3, and 4 are responsible for the above irregularities.

**REGARDING EXPENDITURE OF PANCHAYATHS**

28) In relation to payment of expenditures the Grama Panchayath, Billapur Grama Panchayath had not obtained approval in relation to each payment. In relation to purchases and works, quality tests were not conducted, which had lead to misappropriation of funds.

29) In the audit reports of Billapur Panchayath, in relation to payment of bills, it is observed that;

- (i) The provisions of Karnataka Transparency in Public Procurement Act were not followed in procurement of goods. The purchase rules as clarified in Govt. Circular No. RDP242 Ji.Pa.Sa 2000 dated 9/4/2001 and PWD 33 FC 111/2001 dated 23/3/2001, were not followed.

*g.w. Srinivas*

- (ii) As per Govt. Order No. LD 300 LET 2006 dated 18/1/2007, 1% of the Development/Maintenance works shall have to be deducted towards Labour Cess and the same amount shall be remitted to the Chief Executive Officer, Buildings and other construction Labour Welfare Board, Karmik Bhavan, Bannerghatta Road, Bangalore. The Billapur Gram Panchayath had not followed the above instructions.
- (iii) During the Audit for the year 2016-17, it is noticed that, the materials worth exceeding Rs.1.00 lakh were purchased by calling quotations and bills were split in order to circumvent calling for tenders as per Karnataka Transparency in Public Procurement Act, 1999 and Rules, 2000. The Respondent No.1 Sri P. Rangaswamy is responsible for this illegality.
- (iv) During the Audit for the year 2017-18, it is noticed that, the materials worth exceeding Rs.1.00 lakh were purchased by calling quotations and bills were split in order to circumvent calling for tenders as per Karnataka Transparency in Public Procurement Act, 1999 and Rules, 2000. The following are the purchases made without calling tenders:-

Sl. No.	Cheque No.	Date	Amount	Items
1.	778964	03/03/2018	98,005	Purchase of G.I Pipe
2.	778956	03/03/2018	98,005	Purchase of G.I. Pipe
3.	221118	03/03/2018	97,375	Purchase of G.I Pipe
4.	221199	03/03/2018	89,716	Purchase of G.I Pipe

The Respondent No.2, 3 and 4 are responsible for this illegality.



- (v) During the Audit for the year 2018-19, it is noticed that, the materials worth exceeding Rs.1.00 lakh were purchased by calling quotations and bills were split in order to circumvent the calling for tenders as per Karnataka Transparency in Public Procurement Act, 1999 and Rules, 2000. The following are the purchases made without calling tenders:-

Sl. No.	Cheque No.	Date	Amount	Items
1.	132899	25/05/2018	63,744	Purchase of Cable and Panel board
2.	132900	25/05/2018	85338	Purchase of Cable and Panel board
			1,49,082	

The Respondent No.4 Sri S. Lakshminarayana is responsible for this illegality.

- (vi) In relation to purchase of materials of water supply and electricity, (a) the quotations were not called for, for most of the purchases; (b) In many cases, after payment, the Bills were not cancelled and certified; (c) Certificate with regard to qualitative procurement of goods were not mentioned; (d) After payment, the bills were not converted as Vouchers and numbers were not given; (e) On some of the Bills, Bill Passing Orders were not noted; (f) on the obverse of the Bills, certificate with regard to the materials taken to stock register is not noted; (g) in relation to issuance of materials and balance date wise entries were not attested.

- (vii) In relation to repair of motor pumps, (a) estimates for repair were not prepared through Junior Engineer and

*N. Dhandu*

for payment of repair bills, approval of estimates were not obtained; (b) the log book in respect of drilling of bore wells mentioning the details of bore wells drilled, depth of bore well, place of bore well, was not maintained. The details of installation of motor and its previous repairs, complaints regarding repair and other details are not mentioned in the Log Book; (c) the dead stock materials removed after repairs were not taken to stock and the same were not disposed of.

### **DEDUCTION OF INCOME TAX**

30) During the year 2018-19, Income tax has not been deducted while making payments to the suppliers who have supplied materials to the Panchayath for street light, pump & motor. The details are as follows:-

Sl.No.	Cheque No.	Date	Amount
Supplier name: Manjunatha Electricals			
1.	132899	25/05/2018	63,744
2.	132900	25/05/2018	85,338
3.	133523	27/07/2018	98,536
4.	133524	27/07/2018	98,936
5.	133525	27/07/2018	97,716
6.	133526	27/07/2018	99,396
7.	133527	27/07/2018	87,800
	Total		6,31,466
Supplier name: B.T.R Electro Controls			
1.	133531	28/07/2018	87,827
	Total		87,827

The Respondent No.4 Sri S. Lakshminarayana is responsible for this illegality.

### **REGARDING SCHEMES OF GOVERNMENT**

31) In the Audit report for the year 2016-17, the Billapur Panchayath has not utilised a sum of Rs.20,83,498/- under 14<sup>th</sup>

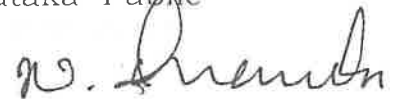
*(Handwritten Signature)*

Finance Scheme; Rs.2,28,000/- under complete cleanliness movement; which results in failure of objects of the scheme. It is also noticed during the audit that the grants of 14th finance scheme was not utilised as per the guidelines of the scheme, and instead it has been diverted to other purposes, thereby the objects of the scheme is frustrated.

32) In the Audit report for the year 2017-18, the Billapur Panchayath has not utilised a sum of Rs.25,66,979/- under 14<sup>th</sup> Finance Scheme; which results in failure of objects of the scheme. It is also noticed during the audit that the grants of 14th finance scheme was not utilised as per the guidelines of the scheme, and instead it has been diverted to other purposes, thereby the objects of the scheme is frustrated.

33) In the Audit report for the year 2018-19, the Billapur Panchayath has not utilised a sum of Rs.24,36,483/- under 14<sup>th</sup> Finance Scheme; which results in failure of objects of the scheme. It is also noticed during the audit that the grants of 14th finance scheme was not utilised as per the guidelines of the scheme, and instead it has been diverted to other purposes, thereby the objects of the scheme is frustrated.

34) In the Audit report for the year 2016-17, 2017-18 and 2018-19, it is stated that the Billapur Grama Panchayath had not maintained the Works Register in Form No.35 as per Rule 79 of the Karnataka Panchayath Raj (Grama Panchayath Budgeting and Accounts) Rules, 2006. As per Grama Panchayath Budgeting and Accounting Rules, 1994 and Rule 94 of the Karnataka Public



Works Code, the Stock Register of works and maintenance of machineries were not maintained.

**REGARDING MEASUREMENT BOOKS**

35) In the Audit Report for the year, 2016-17, 2017-18 and 2018-19 it is noticed that the Grama Panchayath of Billapur had not procured the Measurement books from Government Printing Press. If the Govt. Printing Press had not supplied the Measurement books, the procedure as prescribed under KTPP Act shall have to be followed. It is noticed that the measurement books were purchased from private agencies. The stock register of measurement book was not maintained. The measurement book is an important document, which should be preserved for number of years.

**NON - REMITTANCE/SHORT REMITTANCE OF ROYALTY, ETC TO CONCERNED HEADS OF ACCOUNT OF GOVERNMENT**

36) During the audit for the year 2016-17, 2017-18 and 2018-19, it is noticed that the following amount of royalty, sales tax, income tax and labour welfare tax which were deducted from works bills were not remitted to the concerned heads of the Government.

2016-17

Details	Royalty	Sales Tax	Income Tax	Labour Welfare fund
Opening balance on 1/4/2016	-	-	-	-
Deductions for 2016-17	89,766	2,38,147	63,426	63,426
Total	89,766	2,38,147	63,426	63,426
Remitted to Govt. during 2016-17	7,796	24,151	-	6,037
Balance to be remitted as on 31/3/2017	81,970	2,13,996	63,426	57,389

*R. Anand*

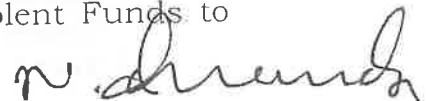
2017-18

Details	Royalty	Sales Tax	Income Tax	Labour Welfare fund	CBF
Opening balance on 1/4/2017	81,970	2,13,996	63,426	57,389	18,081
Deductions for 2017-18	59,723	1,71,605	60,025	54,185	18,081
Total	1,41,693	3,85,601	1,23,451	1,11,574	18,081
Remitted to Govt. during 2017-18	14,058	56,201	17,381	14,977	1,849
Balance to be remitted as on 31/3/2018	1,27,635	3,29,400	1,06,070	96,597	16,232

2018-19

Details	Royalty	Sales Tax	Income Tax	Labour Welfare fund	CBF
Opening balance on 1/4/2018	1,27,635	3,29,400	1,06,070	96,597	16,232
Deductions for 2018-19	1,16,780	1,81,634	92,799	92,799	-
Total	2,44,415	5,11,034	1,98,869	1,89,396	16,232
Remitted to Govt. during 2018-19	-	-	-	-	-
Balance to be remitted as on 31/3/2019	2,44,415	5,11,034	1,98,869	1,89,396	16,232

As on 31/03/2019 a sum of Rs.2,44,415/- towards Royalty; Rs.5,11,034/- towards sales tax, Rs.1,98,869/- towards Income Tax, Rs.1,89,396/- towards Labour Welfare Fund and Rs.16,232/- towards Contractors Benevolent fund are due to be remitted to the concerned heads of the Government. Non-remittance/Short Remittance of above Royalty, Sales Tax, Income Tax, Labour Welfare Fund and Contractor's Benevolent Funds to



the concerned Heads of Department of Government amount to misdirection of funds and loss to the State Exchequer.

37) During the audit for the year 2016-17, 2017-18 and 2018-19, it is noticed that the following amount of royalty, sales tax, income tax, labour welfare tax and CBF which were deducted from Contractors/materials suppliers were not remitted to the concerned heads of the Government.

2016-17

Taxes	Schemes	Amount to be deducted during 2016-17	Amount deducted during the year 2016-17	Amount short deducted /left out	Amount remitted to Treasury	Amount short remitted to treasury.
Royalty	Group 1 & 2	42,548	41,812	736	7,796	34,016
	13 <sup>th</sup> & 14 <sup>th</sup> finance	47,954	47,954	-	-	47,954
<b>Total</b>		<b>90,502</b>	<b>89,766</b>	<b>736</b>	<b>7,796</b>	<b>81,970</b>
Sales Tax	Group 1 & 2	1,59,249	1,59,249	-	24,151	1,35,098
	13 <sup>th</sup> & 14 <sup>th</sup> finance	78,898	78,898	-	-	78,898
<b>Total</b>		<b>2,38,147</b>	<b>2,38,147</b>	<b>-</b>	<b>24,151</b>	<b>2,13,996</b>
Income Tax	Group 1 & 2	41,858	41,858	-	-	41,858
	13 <sup>th</sup> & 14 <sup>th</sup> finance	21,568	21,568	-	-	21,568
<b>Total</b>		<b>63,426</b>	<b>63,426</b>	<b>-</b>	<b>-</b>	<b>63,426</b>
Labour Welfare Board Fee	Group 1 & 2	41,858	41,858	-	6,037	35,821
	13 <sup>th</sup> & 14 <sup>th</sup> finance	21,568	21,568	-	-	21,568
<b>Total</b>		<b>63,426</b>	<b>63,426</b>	<b>-</b>	<b>6,037</b>	<b>57,389</b>
<b>Grand Total</b>		<b>4,55,501</b>	<b>4,54,765</b>	<b>736</b>	<b>37,984</b>	<b>4,16,781</b>

*W. Arund*



2017-18

Taxes	Schemes	Amount to be deducted during 2017-18	Amount deducted during the year 2017-18	Amount short deducted /left out	Amount remitted to Treasury	Amount shorted remitter to treasury.
Royalty	Group 1 & 2	41,434	41,434	-	-	41,434
	13 <sup>th</sup> & 14 <sup>th</sup> finance	18,289	17,249	1,040	14,058	4,231
<b>Total</b>		<b>59,723</b>	<b>58,683</b>	<b>1,040</b>	<b>14,058</b>	<b>45,665</b>
Sales Tax	Group 1 & 2	1,02,639	1,02,639	-	-	1,02,639
	13 <sup>th</sup> & 14 <sup>th</sup> finance	68,966	68,966	-	56,201	12,765
<b>Total</b>		<b>1,71,605</b>	<b>1,71,605</b>	<b>-</b>	<b>56,201</b>	<b>1,15,404</b>
Income Tax	Group 1 & 2	34,752	34,752	-	-	34,752
	13 <sup>th</sup> & 14 <sup>th</sup> finance	25,273	25,273	-	17,381	7,892
<b>Total</b>		<b>60,025</b>	<b>60,025</b>	<b>-</b>	<b>17,381</b>	<b>42,644</b>
Labour Welfare Board Fee	Group 1 & 2	33,974	33,974	-	-	33,974
	13 <sup>th</sup> & 14 <sup>th</sup> finance	20,211	20,211	-	14,977	5,234
<b>Total</b>		<b>54,185</b>	<b>54,185</b>	<b>-</b>	<b>14,977</b>	<b>39,208</b>
<b>CBF</b>	Group 1 & 2	16,029	16,029	-	-	16,029
	13 <sup>th</sup> & 14 <sup>th</sup> finance	2,052	2,052	-	1,849	203
<b>Total</b>		<b>18,081</b>	<b>18,081</b>	<b>-</b>	<b>1,849</b>	<b>16,232</b>
<b>Grand Total</b>		<b>3,63,619</b>	<b>3,62,579</b>	<b>1,040</b>	<b>1,04,466</b>	<b>2,59,153</b>



2018-19

Taxes	Schemes	Amount to be deducted during 2018-19	Amount deducted during the year 2018-19	Amount short deducted /left out	Amount remitted to Treasury	Amount shorted remitter to treasury.
Royalty	Group 1 & 2	1,07,113	1,07,113	-	-	1,07,113
	14 <sup>th</sup> finance	9,667	9,667	-	-	9,667
<b>Total</b>		<b>1,16,780</b>	<b>1,16,780</b>	-	-	<b>1,16,780</b>
Sales Tax	Group 1 & 2	1,61,792	1,61,792	-	-	1,61,792
	14 <sup>th</sup> finance	19,842	19,842	-	-	19,842
<b>Total</b>		<b>1,81,634</b>	<b>1,81,634</b>	-	-	<b>1,81,634</b>
Income Tax	Group 1 & 2	82,578	82,578	-	-	82,578
	14 <sup>th</sup> finance	10,221	10,221	-	-	10,221
<b>Total</b>		<b>92,799</b>	<b>92,799</b>	-	-	<b>92,799</b>
Labour Welfare Board Fee	Group 1 & 2	82,578	82,578	-	-	82,578
	14 <sup>th</sup> finance	10,221	10,221	-	-	10,221
<b>Total</b>		<b>92,799</b>	<b>92,799</b>	-	-	<b>92,799</b>
<b>Grand Total</b>		<b>4,84,012</b>	<b>4,84,012</b>	-	-	<b>4,84,012</b>

At the end of 31/03/2017, totally an amount of Rs.4,16,781/- was not remitted to the concerned Heads of Account of Government. At the end of 31/03/2018, totally an amount of Rs.2,59,153/- was not remitted to the concerned Heads of Account of Government. At the end of 31/03/2019, totally an amount of Rs.4,84,012/- was not remitted to the concerned Heads of Account of Government. Non-remittance /Short Remittance of above Royalty, Sales Tax, Income Tax, Labour Welfare Fund and Contractor's Benevolent Funds to the concerned Heads of

*no amount*

Department of Government amount to misdirection of funds and loss to the State Exchequer.

As per Govt. Order No. LD 300 LET 2006 dated 18/1/2007, 1% of the Development/Maintenance works shall have to be deducted towards Labour Cess and the same amount shall be remitted to the Chief Executive Officer, Buildings and other construction Labour Welfare Board, Karmika Bhavan, Bannerghatta Road, Bangalore. The Billapur Panchayath had not followed the above instructions.

38) The Billapur Grama Panchayath, had not maintained the following registers, which shall be maintained in the Panchayath.

- (i) Advertisement demand and collection Register
- (ii) Water charges demand and collection register
- (iii) Property register through which income is generated
- (iv) Liccnce Issue Register,
- (v) Entertainment Taxes demand register
- (vi) Stock and Issue Register of purchases
- (vii) Register of estimates of works.
- (viii) Nominal Muster Rolls Register
- (ix) Works Register
- (x) Measurement books' Register
- (xi) Loan Repayment Register
- (xii) Land records register
- (xiii) Immovable properties (Other than lands)
- (xiv) DCB Register of Taxes
- (xv) Mutation Register,
- (xvi) Register of newly created properties.

39) Apart from the above Registers Billapur Grama Panchayath had not maintained the following registers and ledgers

- (i) Double entry system of Cash Book in Form No. 49 as per Rule 104 of Karnataka Panchayath Raj (Grama Panchayath Budgeting and Accounts) Rules, 2006

*M. S. Srinivasan*

- (ii) Journal Booking form No.50 as per Rule 106 of Karnataka Panchayath Raj (Grama Panchayath Budgeting and Accounts) Rules, 2006.
- (iii) Ledger Accounts in Form No. 52 as per Rule 107 of Karnataka Panchayath Raj (Grama Panchayath Budgeting and Accounts) Rules, 2006

40) In the preparation of financial statements for the year 2017-18 and 2018-19 the Grama Panchayath, Billapur has committed the following flaws.

- (i) The Classification of receipts and payments was not made in specified heads. Certain assets were formed under schemes, which were not shown under expenditure. Instead they were shown under Revenue expenditure.
- (ii) In the cash book, all the cash flows in the Cash/Bank column were not properly classified under different heads and the same was not brought to statement.
- (iii)The revenue expenditures met out under grants of specified schemes, were not brought under other revenue expenditure accounts.
- (iv)While computing the incomes and expenditure all the incomes (whether received or not received) and all expenditures (whether actually incurred or not incurred) were not considered.
- (v) The depreciation on the properties were not accounted and shown as loss.



(vi) In the receipt and expenditure statement, index numbers were not mentioned.

(vii) The income derived due to sale of dead stock materials and properties of Grama Panchayath were not shown in the profit and loss statement.

(viii) In the balance sheet also, there are several discrepancies.

41) The following Executive Officers were working at Taluk Panchayath Anekal, who had control and supervision over the working of the Grama Panchayaths within the limits of Anekal Taluk, which includes the Billapur Grama Panchayath.

Sl. No.	Name of the Executive Officer	Period of work at Taluk Panchayath Anekal
1	Sri N. Nomesk Kumar	13/7/2015 to 19/5/2017
2	Sri T.K. Ramesh	19/5/2017 to 12/7/2019
3	Sri K.C.Devarajegowda	24/7/2019 till date

The above Executive Officers, during their tenure at Anekal Taluk Panchayath had not supervised the accounts and administration of Grama Panchayath, Billapur Panchayath. Due to their lapses in properly supervising the accounts and administration of Grama Panchayaths, the irregularities/misappropriation stated supra at Billapur Grama Panchayath had crept in. Therefore, they are also responsible for the irregularities/ misappropriation, stated supra.

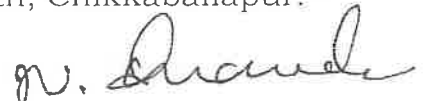
42) The respondents while submitting their comments have stated that the budgets of the Billapur Gram Panchayath were prepared every year as per rules and audits of Billapur Gram Panchayath was conducted. They have not explained the irregularities/loss to the State exchequer stated supra. Their



comments cannot be accepted. In view of the above discussions, the respondents have prima facie committed misconduct.

43) Therefore, acting under section 12(3) of the Karnataka Lokayukta Act, 1984, it is hereby recommended to the Competent Authority for initiating Disciplinary proceedings against the following Respondents and to entrust the same to this Authority under Rule 14A of the Karnataka Civil Services (Classification, Control and Appeal) Rules, 1957.


- 1) **Respondent No.1** Sri P. Rangaswamy, the then Panchayath Development officer, Billapur Grama Panchayath, Anekal Taluk (for the period from 01/01/2016 to 30/06/2016) – Presently working at Kaggalipura Grama Panchayath, Bengaluru South Taluk, Bengaluru Urban District.
- 2) **Respondent No.2** Smt. Vijetha H.B, the then Panchayath Development Officer, Billapur Grama Panchayath, Anekal Taluk (for the period from 01/07/2016 to 30/09/2017) – Presently working at Dommasandra Grama Panchayath, Anekal Taluk, Bengaluru Urban District.
- 3) **Respondent No.3** Sri Sunil.L, the then Panchayath Development Officer, Billapur Grama Panchayath, Anekal Taluk (for the period from 1/10/2017 to 31/12/2017).
- 4) **Respondent No.4** Sri S. Lakshminarayana, the then Panchayath Development Officer, Billapur Grama Panchayath, Anekal Taluk (for the period from 1/1/2018 to 30/6/2019) – Presently working at Haragadde Grama Panchayath, Anekal Taluk, Bengaluru Urban District).
- 5) **Respondent No.5** Smt. C. Triveni, Panchayath Development Officer, Billapur Grama Panchayath, Anekal Taluk (for the period from 1/7/2019 to till date).
- 6) **Respondent No.6** Sri Nomesk Kumar, the then Executive Officer, Taluk Panchayath, Anekal Taluk, Anekal (for the period from 1/1/2016 to 18/5/2017) – Presently working as Deputy Secretary, Zilla Panchayath, Chikkaballapur.



- 7) **Respondent No.7** Sri T.K. Ramesh, the then Taluk Executive Officer, Taluk Panchayath, Anekal Taluk, Anekal (for the period from 19/5/2017 to 19/7/2019) – Presently working as Deputy Secretary, Zilla Panchayath, Tumakuru.
- 8) **Respondent No.8** Sri K.C. Devaraj Gowda, Taluk Executive Officer, Taluk Panchayath, Anekal Taluk, Anekal (from 24/7/2019 till date).

44) As per Section 12(4) of the Karnataka Lokayukta Act, the Competent Authority shall intimate or cause to be intimated the action taken on this recommendation to this Authority within 3 months from the date of receipt of this report.

Connected records are enclosed.

  
(JUSTICE N. ANANDA)  
Upalokayukta-1 25/6  
State of Karnataka, Bengaluru.

