

KARNATAKA LOKAYUKTA

No. Compt/Uplok/BCD/76/2020/ARLO-1

Multi Storied Buildings
Dr.B.R. Ambedkar Veedhi,
Bengaluru 560 001
Dated: **01/07/2020**

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

Sub:- Proceedings against:-

- (1) Sri R. Bhaskar, the then Panchayath Development Officer, Byagadadenahalli Grama Panchayath, Anekal Taluk – now working at Agara Grama Panchayath, Bengaluru South Taluk
- (2) Sri James M.A, the then Panchayath Development officer, Byagadadenahalli Grama Panchayath, Anekal Taluk – Now working at K. Gollahalli Grama Panchayath, Bengaluru South Taluk.
- (3) Sri R. Gangadhar, Panchayath Development Officer, Byagadadenahalli Grama Panchayath, Anekal Taluk.
- (4) Sri Nomesh Kumar, the then Executive Officer, Taluk Panchayath, Anekal Taluk, Anekal – Presently working as Deputy Secretary, Zilla Panchayath, Chikkaballapur
- (5) Sri T.K. Ramesh, the then Taluk Executive Officer, Taluk Panchayath, Anekal Taluk, Anekal – Presently working as Deputy Secretary, Zilla Panchayath, Tumakuru
- (6) Sri K.C. Devaraj Gowda, Taluk Executive Officer, Taluk Panchayath, Anekal Taluk, Anekal

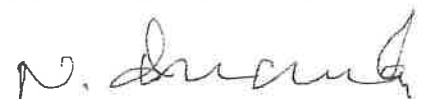
On the basis of source information that there is mismanagement in the maintenance of accounts and submission of periodical expenditure statements by Byagadadenahalli Grama Panchayath of Anekal Taluk and also submission of audit reports, a suo-motu investigation was taken up.

2) On 27/12/2019, Upalokayukta-1 visited the office of the Executive Officer, Taluk Panchayath, Anekal Taluk, Anekal. The

N. Srinivas

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 were 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 of Byagadadenahalli Grama Panchayath for were not produced. Therefore, the above suo-motu complaint was registered against the following respondents for conducting further investigation into the matter.

- (1) Sri R. Bhaskar, the then Panchayath Development Officer, Byagadadenahalli Grama Panchayath, Anekal Taluk (for the period from 01/01/2016 to 19/6/2016) – now working at Agara Grama Panchayath, Bengaluru South Taluk
- (2) Sri James M.A, the then Panchayath Development officer, Byagadadenahalli Grama Panchayath, Anekal Taluk (for the period from 16/9/2017 to 4/12/2018) – Now working at K. Gollahalli Grama Panchayath, Bengaluru South Taluk.
- (3) Sri R. Gangadhar, Panchayath Development Officer, Byagadadenahalli Grama Panchayath, Anekal Taluk (from 1/7/2017 to 16/9/2017 and since 5/12/2018).
- (4) 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
- (5) 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
- (6) Sri K.C. Devaraj Gowda, Taluk Executive Officer, Taluk Panchayath, Anekal Taluk, Anekal (from 24/7/2019 till date).



3) The Respondent 1 & 2 have submitted comments dated 12/2/2020 stating that the present Panchayath Development Officer i.e., Respondent No.3 Sri R. Gangadhar has submitted the copies of approved budget estimates and copies of audit reports of Byagadadenahalli Grama Panchayath. The Respondent No.3 – Sri R. Gangadhar, the present Panchayath Development Officers has submitted comments dated 12/2/2020, wherein he has stated the names of Panchayath Development Officers worked at Byagadadenahalli Grama Panchayath between 1/1/2016 and 11/2/2020. He has further stated that the concerned Panchayath Development Officers have prepared the budget for the year 2016-17 to 2019-20 and obtained the approval of the Executive Officer of Taluk Panchayath. The audit of the Byagadadenahalli Grama Panchayath was conducted for the years 2016-17 to 2019-20 and copies of the Audit Report for the year 2017-18 is enclosed. The Respondents have not furnished the copies of the Audit Reports for the years 2016-17 and 2018-19. The Respondent No.3 has stated that the Audit Reports for the years 2016-17 and 2018-19 are not received from the Local Audit Circle. However, he has enclosed copies of Format 53, 54, 55, 56 and 57 relating to the years 2016-17 and 2018-19.

4) The Respondent No.4 Sri Nomesk Kumar, the then Executive Officer of Taluk Panchayath, Anekal has submitted comments dated 12/2/2020 and 27/2/2020 stating that during his tenure, the Byagadadenahalli Grama Panchayath had submitted the audit report for the year 2016-17 and 2017-18 to the Accounts Officer of Taluk Panchayath. The Budget for the year 2016-17 and 2017-18

Sri Nomesk Kumar

were submitted by the Byagadadenahalli Grama Panchayath. 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. The respondent No.5 Sri T.K. Ramesh, the then Executive Officer of Anekal Taluk Panchayath, has submitted comments dated 12/2/2020 and 27/2/2020 similar to the comments submitted by Respondent No.5. Respondent No.6 Sri Devaraje Gowda, present Executive Officer of Anekal Grama Panchayath has submitted comments dated 12/2/2020 stating that he had instructed the Panchayath Development Officer of Byagadadenahalli 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, 2018-19 and 2019-20 and copies of the Audit reports for the year 2017-18 of Byagadadenahalli Grama Panchayath produced by Respondent No.3 Sri R. Gangadhar along with his comments are perused.

BUDGET PROVISIONS

6) As per the Budget estimates for the years 2016-17 2017-18, 2018-19 and 2019-20, the following income & Expenditure were estimated for the Byagadadenahalli Grama Panchayath.

1. REVENUE INCOME

Sl. No.	Details	2016-17	2017-18	2018-19	2019-20
1	Opening balance	300,46,982	18,39,114	11,90,005	35,92,020
2	Rates and Taxes	111,35,892	146,33,014	214,10,121	205,15,013
3	Revenue from the Panchayath Properties	50,000	44,00,000	45,00,000	38,50,000
4	Revenue from Grama Panchayath Authorities	28,01,000	73,10,825	158,65,081	96,03,749

R. Gangadhar

5	Grants, Donation, Subscriptions	5,20,000	27,50,000	20,40,000	40,34,300
	Total Revenue Income	445,53,874	309,32,953	450,05,207	415,95,083

REVENUE EXPENDITURES

Sl. No.	Details	2016-17	2017-18	2018-19	2019-20
1	General Administration				
	i) Grama Panchayath (Elected Body)	5,55,000	7,78,773	12,00,447	10,60,632
	ii) Office	20,00,000	41,18,862	48,03,778	47,05,158
	Total	25,55,000	48,97,635	60,04,225	57,65,790
2	Development Expenditure				
	1) Drinking Water	12,25,000	42,09,867	42,57,967	62,22,509
	2) Rural Sanitation	7,70,000	12,13,646	15,04,083	29,48,998
	3) General Health & Family Welfare	40,000	20,000	47,000	-
	4) Roads, Bridges & other connecting medias	1,20,000	6,13,688	6,69,005	28,55,961
	5) Buildings	5,000	22,000	24,200	-
	6) Electrification and Electricity supply	9,36,000	25,54,615	12,48,164	17,68,026
	7) Development of Non-conventional energy sources	0	-	-	-
	8) Social Public Service programmes	62,51,950	12,34,515	18,19,038	21,94,986
	9) Motivation Services	50,000	50,000	50,000	-
	Total Expenditure	93,97,950	99,18,330	96,19,456	159,90,479
	Transfer from Genl. fund	27,00,000	43,76,722	64,47,151	50,49,004
	Other Revenue Expenditure	0	-	-	-
	Total Revenue Expenditure	146,52,950	191,92,688	220,70,832	268,05,273
	Closing balance (i)	299,00,924	117,40,266	229,34,375	147,89,809

2. CAPITAL INCOME

Sl. No.	Details	2016-17	2017-18	2018-19	2019-20
1	Opening balance	161,80,519	17,09,269	-	71,222
2	Grants, Subscription, donation.	2,00,000			-
3	Central and Central sponsored & State and State Sponsored Schemes (Special Rural Development Programmes)	24,15,000	51,99,766	46,02,466	83,82,302
	Total Capital Income	135,65,519	69,09,035	46,02,466	84,53,523



Capital expenditures

Sl. No.	Details				
1	Development Expenditure				
	1) Drinking Water	8,00,000	10,87,483	11,96,231	5,73,136
	2) Rural sanitation	0	-	-	
	3) Roads, Bridges & other connecting medias	70,00,000	26,73,043	123,70,381	62,51,962
	4) Buildings	50,000	5,00,000	50,00,000	33,14,973
	5) Payment of salary to staff	00	-		=
	6) Social & public service programmes	0	--		2,85,213
	Total Expenditure	78,50,000	87,60,526	185,66,613	104,25,284
2	Specific Project Expenditure				
	Central and Central sponsored & State and State Sponsored Schemes (Special Rural Development Programmes)	23,65,000	51,99,766	46,02,466	78,58,910
3	Procurement of properties	-	-	-	
4	Repayment of loan	54,00,000	-	-	
	Total Capital expenditure	156,15,000	139,60,292	231,69,079	182,84,193
	Closing Balance (ii)	-291,80,519	70,51,257	185,66,613	98,30,670

3. DEPOSITS, ADVANCES & INVESTMENTS

Sl. No.	Details	2016-17	2017-18	2018-19	2019-20
1	Opening balance	2,00,000	1,49,812	1,49,812	-
2	Receipt	1,00,000	2,00,000	2,00,000	-
	Total Income	3,00,000	3,49,812	3,49,812	-
3	Expenditure	0	2,00,000	2,00,000	-
	Closing Balance (iii)	3,00,000	1,49,812	1,49,812	-
	Total Final Balance of the Panchayath (i) + (ii) + (iii)	-424,46,038	48,38,820	45,17,575	49,59,140

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.

N. Srinivas

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 Report of the above Byagadadenahalli Grama Panchayath for the year 2017-18 it is observed that Budget estimate for the year 2017-18 was not prepared in accordance with

v. Srinivas

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. Provision for 10% of closing balance was not provided for the Grants and Income, as per Rule 12(4)(iii) of the Karnataka Panchayath Raj (Grama Panchayath, Budgeting and Accounts) Rules, 2006.

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 Byagadadenahalli Grama Panchayath.

10) It is noticed that the Budget estimates for the remaining years i.e., 2016-17, 2018-19 and 2019-20 are prepared similar to the year 2017-18. Therefore, the above discrepancies are applicable to all the years of budget estimates.

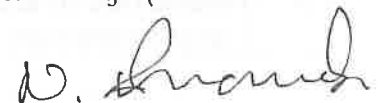
11) The Respondent No.1 R. Bhaskar, who was working as Panchayath Development Officer of Byagadadenahalli Grama Panchayath from 1/1/2006 to 19/6/2017 has prepared the Budget estimates for the year 2016-17 and 2017-18; Respondent No.2 Sri James M.A who was working as Panchayath Development Officer from 16/9/2017 to 4/12/2018 has prepared and submitted the budget estimate for the year 2018-19; and Respondent No.3 Sri R. Gangadhar. working as Panchayath Development Officer from 1/7/2017 to 16/9/2017 and from



5/12/2018 has prepared and submitted the Budget estimates for the years 2019-20 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.4 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.6 Sri T.K. Ramesh, the then Executive Officer had approved the budget estimates for the years 2018-19 and 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**

12) 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 20th 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 Bygadadenahalli 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. In the audit report for the years 2017-18 at paragraph 16 it is stated that that monthly expenditure statements, half yearly statements as per Rule 108 of the Karnataka Panchayath Raj (Grama Panchayath Budgeting & Accounts) Rules, 2006 were not submitted by the Byagadadenahalli Grama Panchayath. The respondents 1 to 3 have also not stated in their comments that monthly and half yearly statements during their tenure were submitted to the concerned authority. Therefore, the Respondents 1 to 3 who were working as Panchayath Development Officers of Byagadadenahalli Grama Panchayath are responsible for the same. The Respondents No. 4, 5 and 6 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

13) The Grama Panchayath, Byagadadenahalli had not maintained the Grants Register in Form No.45, 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.

14) The Grama Panchayath, Byagadadenahalli 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)

N. Inaud

15) As per Audit Report for the year 2017-18, there was opening balance of Deposit of Rs.1,42,312/- which is carried forward to the next year. There was no transaction of Deposits during the above year.

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

16) As per the Audit Report for the year 2017-18, the opening balance of amount reserved under 25% Grant for the welfare of Scheduled Caste/Scheduled Tribe as on 1/4/2017 is shown as Rs.73,24,797. Thus, an amount of Rs.73,24,797/- was not spent during the year 2016-17 towards the welfare of Scheduled Caste/Scheduled Tribe persons. The Respondent No.1 Sri R. Bhaskar who was working as Panchayath Development Officer during the year 2016-17 had not fully spent the amount under 25% scheme in accordance with Rules, thus depriving the benefits of the scheme to the above class of persons.

17) In relation to the amount reserved for the welfare of Physically Challenged persons under 3% grant scheme, as per the Audit report for the year 2017-18 the opening balance as on 1/4/2016 is shown as Rs.1,91,911/-. During the year 2016-17, a sum of Rs.1,91,911/- was not spent under the above scheme. The Respondent No.1 Sri R. Bhaskar who was working as Panchayath Development Officers during the year 2016-17 had not spent the amount under 3% scheme in accordance with Rules, thus depriving the benefits of the scheme to the above class of persons.

R. Bhaskar

18) As per the Audit Report for the year 2017-18, the opening balance of amount reserved under 25% Grant for the welfare of Scheduled Caste/Scheduled Tribe as on 1/4/2017 was Rs.73,24,797/-. During the year 2017-18, a sum of Rs.9,18,254/- was reserved for the welfare of Scheduled Caste/Scheduled Tribe under 25% grant scheme. Out of the above amount, during the year 2017-18, a sum of Rs.14,00,036/- was spent, showing the balance of Rs.68,43,015/- at the end of the year on 31/3/2018. The Respondent No.2 Sri James M.A and Respondent No.3 Sri R. Gangadhar who were working as Panchayath Development Officer during the year 2017-18 had not spent the amount under 25% scheme in accordance with Rules, thus depriving the benefits of the scheme to the above class of persons.

19) In relation to the amount reserved for the welfare of Physically Challenged persons under 3% grant scheme, as per the Audit Report the opening balance was Rs.1,91,911/- as on 1/4/2017. During the year 2017-18 a sum of Rs.1,10,190/- was reserved and during the year 2017-18 no amount was spent, thus, the closing balance as on 31/3/2018 is shown as Rs.3,02,101/-. The Respondent No.2 Sri James M.A and Respondent No.3 Sri R. Gangadhar who were working as Panchayath Development Officers during the year 2017-18 had not spent the full amount under 3% scheme in accordance with Rules, thus depriving the benefits of the scheme to the above class of persons.

20) As per the Audit Report for the year 2017-18, the closing balance of amount reserved under 25% Grant for the welfare of Scheduled Caste/Scheduled Tribe as on 31/3/2018 was

v. S. S. S.

Rs.68,43,015/-. As the audit report for the year 2018-19, is not available, the amount reserved under the above scheme during the year 2018-19 is not forthcoming. However, as per the Format No.53 furnished by respondent No.3, it is shown at a sum of Rs.14,09,000 was spent for the welfare of Scheduled Caste/Scheduled Tribe under 25% grant scheme. Therefore, it is clear that even the opening balance available with the Panchayath was not fully spent during the year for the welfare of Scheduled Caste/Scheduled Tribe persons. The Respondent No.2 Sri James M.A and Respondent No.3 Sri R. Gangadhar who were working as Panchayath Development Officers during the year 2018-19 have not spent the full amount under 25% scheme in accordance with Rules, thus depriving the benefits of the scheme to the above class of persons.

21) In relation to the amount reserved for the welfare of Physically Challenged persons under 3% grant scheme, as per the Audit Report for the year 2017-18, there was opening balance of Rs.3,02,101/- as on 31/3/2018. The amount reserved during the year 2018-19 is not available. As per Format No.53 furnished by Respondent No.3, during the year no amount was spent under 3% Grant for the welfare of physically challenged persons. Therefore, the opening balance as on 1/4/2018 of Rs.3,02,101/- and the amount reserved during the year for the welfare of Physically challenged persons, under 3% grant scheme was not spent/utilized. The Respondent No.2 Sri James M.A and Respondent No.3 Sri R. Gangadhar who were working as Panchayath Development Officers during the year 2018-19 had not spent the amount under 3% scheme in accordance with Rules,



thus depriving the benefits of the scheme to the members of the above class of persons.

RECEIPT BOOKS

22) The Byagadadenahalli Grama Panchayath had not maintained the register in Form No.5 (Rule 21) regarding the stock and issue of Receipt Books during the year 2017-18. The details opening balance, receipt of receipt books during the year and the closing balance of receipt books are as follows;

Sl. No	Details	2017-18
1	Opening Balance	02
2	Receipt of Receipt Books	32
3	Total	34
4	No. of receipt books utilized for the year	24
5	Balance of receipt books at the end of the year	10

The Respondents 1 to 3 are responsible for not maintaining the Stock Register of Receipt Books.

23) From the Audit Report for the year 2017-18, it is noticed that in Receipt Book No.7145 the original receipt bearing No.714422 is not available. As per Rule 19 of the Karnataka Panchayath Raj (Grama Panchayath, Budgeting and Accounting) Rules, 2006, the original receipt should be retained in the receipt book and carbon copy should be issued to the payee. In the day book, the entry relating to the receipt the original and carbon copy of which was not available, is shown as cancelled. This cancellation has led to suspicion. The Respondent No.1 Sri R. Bhaskar has not verified the entry and he is responsible for the same.



COLLECTION OF TAXES AND ITS REMITTANCE TO GOVT.
ACCOUNTS

24) As per the Audit Report for the year, 2017-18, Byagadadenahalli Grama Panchayath had 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. The Respondent No.1 Sri R. Bhaskar, Respondent No.2 Sri James M.A; and Respondent No.3 Sri R. Gangadhar Panchayath Development Officers of Byagadadenahalli Grama Panchayath are responsible for the above lapse.

25) As per the Audit reports for the year 2017-18, the Byagadadenahalli Grama Panchayath had not maintained the Demand, Collection and Balance (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:-

2017-18

Sl. No	Details of tax	Opening balance	Demand	Total	Collection	Closing balance
1	House Tax	117,59,171	187,82,814	305,41,985	132,02,667	173,39,318
2	Water Tax	-	5,85,999	5,85,999	1,69,902	4,16,097
3	Licence	-	8,78,007	8,78,007	8,78,007	0
4	Light Tax	-	-	-	-	-
5	Others	-	25,38,292	25,38,292	25,38,292	-
	Total	117,59,171	227,85,112	345,44,283	167,88,868	177,55,415

26) As per the above Statement, the house tax due in the year 2016-17 in a sum of Rs.117,59,171 was not collected during the year 2016-17 and at the close of the year 2017-18, total sum of Rs.177,55,415/- towards house tax and water tax was not

N. Shwanda

collected. As per Annexure VII to Balance Sheet in Format No.56 furnished by Respondent No.3, a sum of Rs.67,41,541/- towards land revenue; Rs.39,33,854/- towards house tax; Rs.14,57,801/- towards water tax; Rs.2,18,110/- towards Light Tax i.e., totally a sum of Rs.123,53,737/- was not collected by the Byagadadenahalli Grama Panchayath, which amounts to loss caused to the State Exchequer. Due to short collection of revenue due to the Panchayath, providing infrastructure facilities has become stunted. The Respondent No.1 Sri R. Bhaskar, Respondent No.2 Sri James M.A; and Respondent No.3 Sri R. Gangadhar Panchayath Development Officers are responsible for short collection of House Tax, Water Tax and light tax during the relevant years.

27) In the audit reports for the year 2017-18 it is observed that the Byagadadenahalli 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.

28) As per Rule 20 of Karnataka Panchayath Raj (Grama Panchayath, Budgeting and Accounts) Rules, 2006, General Receipts in Form No.3 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.

29) From the Audit Reports for the year 2017-18, it is noticed that (i) the amount received through Cheque/DDs was not issued with temporary receipts in Form No.3A and the amount was directly credited to Grama Panchayath Fund; (ii) the amount

v. Srinivas

collected was not remitted to the Bank on the same day, instead it was remitted belatedly; (iii) the amount noted in the Receipts was not mentioned against the properties in the DCB Register; and (iv), the demand was not revised. From the above lapses, there are chances of causing loss to the Grama Panchayath and belated remittance of collections leads to temporary misappropriation. The Respondents 1 to 3 who were working as Panchayath Development officers during the years 2016-17, 2017-18 and 2018-19 are responsible for the above lapses.

NON-REMITTANCE OF CESS/SURCHARGES

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

2017-18

Sl. No	Details of Cess	Current year's collection	Panchayath tax @10%	Balance cess	Opening balance for the year	Total to be paid	Paid during the year	Balance as on 31/03/2018
1.	Health cess	14,77,910	147791	13,30,119	88,02,712	101,32,831	3,08,777	98,24,054
2.	Educational cess	9,85,273	98527	8,86,746	58,68,518	67,55,264	2,05,852	65,49,412
3.	Library cess	5,91,164	59116	5,32,048	33,24,348	38,56,396	1,24,243	37,32,153
4.	Beggars cess	2,95,582	29558	2,66,024	15,88,175	18,54,199	62,121	17,92,078
	Total	33,49,929	334992	30,14,937	195,83,753	225,98,690	7,00,993	218,97,697

31) It is noticed from audit reports of the year 2017-18 that as on 1/4/2017, a total sum of Rs.195,83,753/- collected in the Byagadenahalli Grama Panchayath, towards the above Cess had not been deposited to the concerned heads of account of Government.

32) As per Annexure XVIII to Balance Sheet in Form No.57 furnished by Respondent No.3, as on 31/3/2019, the following Cess amount was not deposited to different heads of account.

N. Srinivas

(i)	Health Cess	: Rs.104,94,983/-
(ii)	Education Cess	: Rs. 70,21,235/-
(iii)	Library Cess	: Rs. 40,75,160/-
(iv)	Beggars Cess	: Rs. 19,62,983/-

	Total	: Rs.235,54,361/-

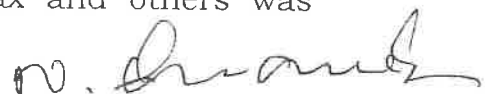
As per the Audit report for the year 2017-18, the Byagadadenahalli Grama Panchayath, instead of depositing the above Cess amount to the concerned heads of account of Government had utilized the same for other purposes, which is illegal and opposed to Rules. The Panchayath had also not explained as to for which purpose, the Cess amount was utilized. Non-remittance of above Cess amount in a sum of Rs.235,54,361/- as stated above, amounts to misdirection of funds and loss to the State exchequer. The respondent Nos. 1 to 3, who were working as Panchayath Development Officers of Byagadadenahalli Grama Panchayath during the relevant years, are responsible for the same.

NON-PRODUCTION OF MUTATION/E- PROPERTY REGISTER

33) The Byagadadenahalli Grama Panchayath, 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 khathas, it could not be verified whether the transfer of khathas 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 khathas if any.

INCIDENT OF MISAPPROPRIATION

34) As per the Audit report for the year 2017-18, during the year totally a sum of Rs.107,93,430/- towards tax and others was



collected through receipts. Out of this amount, a sum of Rs.107,26,616/- was remitted to Panchayath fund and the remaining amount of Rs.66,814/- was not remitted. Non-remittance of the above amount of Rs.66,814/- amounts to misappropriation.

35) As per Rule 26 & 27 of Karnataka Panchayath Raj (Grama Panchayath, Budgeting and Accounts) Rules 2006, the respondent No.1 Sri R. Bhaskar and No.2 Sri James M.A had not taken action in relation to receipt of amount. Further, the respondent No.1 & 2 had not informed the competent authority regarding temporary misappropriation of amount, as per Rule 111 of the Karnataka Panchayath Raj (Grama Panchayath, Budgeting and Accounting) Rules, 2006. The conduct of Respondent No.3 Smt. C.M. Sunitha amounts to negligence, delay tactics and failure to stop the loss to the Panchayath.

36) The Respondents 1 to 3 had also not maintained the details of misappropriation in Format No.6 as per Rule 22 of the Karnataka Panchayath Raj (Grama Panchayath, Budgeting and Accounting) Rules, 2006.

NON-SUBMISSION OF ANNUAL STATEMENT OF STAFF DETAILS

37) 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 1st March of the year shall be sent to the Accountant General, Local Audit Circle and Zilla Panchayath. From the Audit Report for the year 2017-18, it is noticed that such a statement was not sent to the

v. shankar

Accountant General, Local Audit Circle and Zilla Panchayath during the year 2017-18. Further, 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 Respondent No.2 Sri James M.A who was working as Panchayath Development Officer during the year 2017-18 is responsible for the above irregularities.

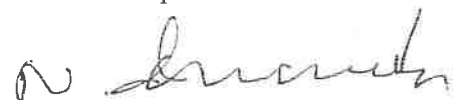
IRREGULARITIES IN PAYMENTS

38) In relation to payments, it is observed in the Audit report for the years 2017-18 that no approval was obtained in the concerned files respect of each payment; in respect of works and purchases, quality test of materials/works was not conducted. Failure to follow the above procedure, lead to misappropriation of funds. The Respondents 1 to 3 who were the Panchayath Development Officers of Byagadadenahalli Grama Panchayath, during the relevant years, are responsible for the same.

39) As per the Audit Report for the year 2017-18, in relation to payment of following Bills, income tax as applicable, was not deducted.

Sl. No.	Cheque No.	Date	Amount	Suppliers' name
1	163591	27/6/2017	57,500	VNR Water Supply
2	163552	14/6/2017	89,500	Maruthi Water Supply
3	163553	14/6/2017	30,500	Veeranjaneya Water supply
4	163574	15/6/2017	30,600	Veeranjaneya Water Supply
5	163549	14/6/2017	60,000	VNR Water Supply.

Section 194-C of the Income Tax Act stipulates that income tax from the Bills of suppliers' shall be deducted and to be deposited to



the Income Tax Account. The respondent No.2 Sri James MA is responsible for non-deduction of income tax from the above bills.

REGARDING EXPENDITURE OF PANCHAYATHS

40) In the audit report for the year 2017-18 of Byagadadenahalli Grama 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. RDP 242 Ji.Pa.Sa 2000 dated 9/4/2001 and PWD 33 FC 111/2001 dated 23/3/2001, were not followed. The Karnataka Transparency in Public Procurement Rules, 2000 was not followed in respect of purchases.

(ii) 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.

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

V. Shrawan

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.

(iv) From the Audit Report for the year 2017-18, it is noticed that the following materials worth more than Rs.1,00,000/- were purchased without Inviting Tenders.

Sl. No.	Details of materials	Cheque No.	Date	Amount paid
1	Materials for supply of water	779417	26/4/2017	2,96,522
2	Purchase of pump Motor	779420	26/4/2017	2,25,856
3	Purchase of Street Lights	938623	25/4/2017	5,00,000
4	Payment without calling Tender	779422	26/4/2017	2,46,605
	Total			12,68,983

Purchase of materials worth more than Rs.1.00 Lakh without inviting tenders, is in violation of Karnataka Transparency in Public Procurement Act, 1999 and Rules 2000. Respondent No.1 Sri R. Bhaskar, who was working as Panchayath Development Officer, during the above period is responsible for payment of amount, without inviting tenders.

NON-PRODUCTION OF REGISTER & INFORMATION RELATING TO AUCTION OF PANCHAYATH PROPERTIES

41) As per Rule 34 of the Karnataka Panchayath Raj (Grama Panchayath Budgeting and Accounting) Rules, 2006, the tax collection rights of properties yielding income of the Panchayath used to be given to the contractors through auction and the successful bidders shall give security deposit of three months' income. In this regard, the Panchayath shall maintain a register in Form No.15 regarding demand and collection. As per the Audit

R. Bhaskar

Report for the year 2017-18 Byagadadenahalli Gram Panchayath had not maintained such a register in relation to auction cases. The details of auction are not furnished to the audit. The Respondents 1 & 2 are responsible for not maintaining the Register of auction in Form No.15, stated above and not furnishing the details of auction to the audit.

42) From the Audit report for the year 2017-18, it is noticed that during Audit, the vouchers in respect of payments made to the tune of Rs.17,74,276/- were not produced for audit. The details of payments made through cheques for which vouchers were not maintained in the Panchayath are as follows:-

Sl. No.	Cheque No.	Date	Amount
1	720781	01/04/2017	1,73,368
2	720783	01/04/2017	14,000
3	720785	01/04/2017	3,550
4	720791	01/04/2017	27,802
5	720792	01/04/2017	4,500
6	720793	01/04/2017	4,500
7	720794	01/04/2017	13,000
8	720795	01/04/2017	6,450
9	720796	01/04/2017	9,900
10	720797	01/04/2017	32,433
11	720798	01/04/2017	8,300
12	720799	01/04/2017	7,640
13	720800	01/04/2017	9,400
14	720801	01/04/2017	8,865
15	720802	01/04/2017	5,465
16	720803	01/04/2017	2,865
17	720804	01/04/2017	1,108
18	720805	01/04/2017	2,850
19	720806	01/04/2017	3,750
20	720807	01/04/2017	4,500
21	720815	03/05/2017	2,00,000
22	892198	03/05/2017	19,289
23	892200	03/05/2017	23,341
24	892202	11/05/2017	91,738
25	665592	17/05/2017	49,202
26	892211	17/05/2017	16,000

N. S. S. S.

27	892212	23/05/2017	98,500
28	892225	23/05/2017	4,500
29	163535	04/06/2017	10,000
30	163556	21/04/2017	2,977
31	892176	21/04/2017	39,500
32	892187	17/04/2017	27,500
33	720813	05/05/2017	12,000
34	892195	26/04/2017	66,500
35	779417	26/04/2017	2,96,522
36	779420	26/04/2017	2,25,856
37	779422	26/04/2017	2,46,605
	Total		17,74,276

From the above, it is noticed that the non-submission of vouchers in respect of above payments has led to suspicion as to whether the above expenditure was met in accordance with Rules. The respondent No.1 Sri R. Bhaskar, Panchayath Development Officer working during the above period is responsible for non-maintenance of Vouchers.

REGARDING SCHEMES OF GOVERNMENT

43) The details of grants available in the Byagadadenahalli Grama Panchayath for implementation of various schemes, its utilization and balance available at the end of the year are as follows:-

For the year 2017-18

Sl. No.	Name of the Scheme	Opening balance	Grants for the year (including interest & others)	Total	Total expenditure during the year	Balance at the end of year
1	13 th Finance	7,63,264	7,585	7,70,849	7,70,849	-
2	14 th Finance	19,26,620	31,67,507	50,94,127	41,57,085	9,37,042
3	ESCROW	14,33,387	16,68,002	31,01,389	18,10,823	12,90,566

As per the above statements the Byagadadenahalli Grama Panchayath had not fully utilized the grants under 14th Finance Scheme and thus failed accomplish its full target, which results in depriving the benefits of the scheme to the beneficiaries. From the

audit report for the year 2017-18, it is noticed that the grants of 14th finance scheme was not utilized as per the guidelines of the scheme, and instead it has been diverted to other purposes, thereby the objects of the scheme is frustrated.

44) As per Annexure-X to the Balance Sheet in Format No.56 for the year 2018-19, the details of grants available in the Byagadadenahalli Grama Panchayath for implementation of various schemes, its utilization and balance available at the end of the year are as follows:-

Sl. No.	Name of the Scheme	Opening balance	Grants for the year (including interest & others)	Total	Total expenditure during the year	Balance at the end of year
1	14 th Finance	9,37,042	22,91,514	32,28,556	8,82,296	23,46,260

As per the above statements the Byagadadenahalli Grama Panchayath had not fully utilized the grants under 14th Finance Scheme and thus failed accomplish its full target, which results in depriving the benefits of the scheme to the beneficiaries.

IRREGULARITIES FOUND IN RESPECT OF PROJECT EXPENDITURES

45) In the Audit reports for the year 2017-18, it is stated that the Byagadadenahalli 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.

W. Srinivas

REGARDING MEASUREMENT BOOKS

46) In the Audit Report for the year 2017-18 it is noticed that the Byagadadenahalli Grama Panchayath, 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, which is a serious lapse. 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

47) During the audit for the year 2017-18, 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.

2017-18

Details	Royalty	Sales Tax	Income Tax	Labour Welfare fund	CBF
Opening balance as on 1/4/2017	5,11,190	20,79,368	10,58,479	2,16,120	8,433
Deductions for 2017-18	86,669	47,648	69,938	70,679	0
Total	5,97,859	21,27,016	11,28,417	2,86,799	8,433
Remitted to Govt. during 2017-18	33,257	0	17,905	27,730	0
Balance to be remitted as on 31/3/2018	5,64,602	21,27,016	11,10,512	2,59,069	8,433

(Handwritten Signature)

As per the above statements, as on 31/3/2018 a sum of Rs.5,64,602/- towards Royalty; Rs.21,27,016/- towards sales tax; and Rs.11,10,512/- towards Income Tax; Rs.2,59,069/- towards Labour Welfare fund are due to be remitted to the concerned heads of Government.

48) Non-remittance of above Royalty, Sales Tax, Income Tax, Labour Welfare fund, CBF to the concerned Heads of Department of Government amounts to misdirection of funds and loss to the State exchequer. Respondents 1 to 4 who were Panchayath Development Officers of the relevant years' are responsible for non-remittance of the above amount to the concerned heads of Government.

49) During the year 2017-18, 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.

2017-18

Taxes	Schemes	Amount to be deducted during 2017-18	Amount deducted during the year 2017-18	Amount short deducted	Amount remitted to Treasury	Amount short remitted to treasury.
Royalty	Group 1 & 2	76,977	76,977		33,257	43,720
	14 th finance	10,692	9,692	1,000	-	9,692
Total		87,669	86,669	1,000	33,257	53,412
Sales Tax	Group 1 & 2	47,648	47,648	-	-	47,648
	14 th finance	-	-	-	-	-
Total		47,648	47,648	-	-	47,648
Income Tax	Group 1 & 2	57,152	57,152	-	17,905	39,247
	14 th finance	15,686	12,786	2,900	-	12,786
Total		72,838	72,838	2,900	17,905	69,938
Labour Welfare Board Fee	Group 1 & 2	56,393	56,393	-	27,730	28,663
	14 th finance	15,686	15,686	1,400	-	14,286
Total		72,079	72,079	1,400	27,730	42,979

N. S. S. S.

CBF	Group 1 & 2	4,582	-	4,582	-	-
	14 th Finance	466	-	466	-	-
Total		5,048	-	5,048	-	-
Grand Total		2,85,282	2,85,282	10,348	78,892	1,96,042

As per the above Statements, in relation to the year 2017-18 an amount of a sum of Rs.10,348/- was short deducted towards Royalty, Income Tax, Labour Welfare fund and Contractors Benevolent fund and a sum of Rs.1,96,042/- deducted towards Royalty, Sales Tax, Income Tax and Labour Welfare Fund was not remitted to the concerned Heads of Account of Government.

50) As per Annexure XVIII to the Balance Sheet for the year 2016-17, a Royalty of Rs.59,029/-; Income Tax of Rs.92,219/-; Labour Welfare fund of Rs.18,738/- was not remitted to the concerned heads of account.

51) As per Annexure XVIII to the Balance sheet for the year 2018-19; Royalty of Rs.25,772/-; income tax of Rs.74,314/-; Labour Welfare fund of Rs.18,738/- was not remitted to the concerned Head of account of Government.

52) The above short deductions and Non-remittance of amount to the concerned Heads of Department of Government amount to misdirection of funds and loss to the State exchequer. The respondents 1 to 3 who were the Panchayath Development Officers during the relevant years, are responsible for above short deduction, misdirection and causing loss to the Government exchequer.



53) The Byagadadenahalli 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) Licence 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.
- (xvii) Mobile Tower details

54) Apart from the above Registers Byagadadenahalli 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



(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.

55) In the preparation of financial statements for the years 2016-17, 2017-18 and 2018-19, the Grama Panchayath, Byagadadenahalli has committed the following irregularities.

- (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 Payments 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 audit reports several discrepancies are noticed in the preparation of Balance sheet.

56) 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 Byagadadenahalli Grama Panchayath.

Sl. No.	Name of the Executive Officer	Period of work at Taluk Panchayath Anekal
1	Sri N. Nomesh 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, Byagadadenahalli Panchayath. Due to their lapses in properly supervising the accounts and administration of Grama Panchayaths, the irregularities/ misappropriation stated supra at Byagadadenahalli Grama Panchayath had crept in. Therefore, they are also responsible for the irregularities/ misappropriation, stated supra. Respondent No.8, Smt. Mamatha.A.P has reported as Panchayath Development Officer in Byagadadenahalli Grama Panchayath in November 2019. Therefore, she cannot be held responsible for the lapses/irregularities/loss to the State exchequer noted above.

N. Sumanth

57) The respondents while submitting their comments have stated that the budgets of the Byagadadenahalli Gram Panchayath were prepared every year as per rules and audits of Byagadadenahalli 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, there is prima facie material for initiating disciplinary proceedings against Respondents 1 to 6.

58) Therefore, acting u/s. 12(3) of Karnataka Lokayukta Act, 1984 recommendation is made to the Competent Authority for initiating disciplinary proceedings against the following respondents and to entrust the departmental inquiry to this Authority under Rule 14A of the Karnataka Civil Services (Classification, Control and Appeal) Rules, 1957;

- (1) **Respondent No.1** Sri R. Bhaskar, the then Panchayath Development Officer, Byagadadenahalli Grama Panchayath, Anekal Taluk - now working at Agara Grama Panchayath, Bengaluru South Taluk
- (2) **Respondent NO.2** Sri James M.A, the then Panchayath Development officer, Byagadadenahalli Grama Panchayath, Anekal Taluk - Now working at K. Gollahalli Grama Panchayath, Bengaluru South Taluk.
- (3) **Respondent No.3** Sri R. Gangadhar, Panchayath Development Officer, Byagadadenahalli Grama Panchayath, Anekal Taluk).
- (4) **Respondent No. 4** Sri Nomesk Kumar, the then Executive Officer, Taluk Panchayath, Anekal Taluk, Anekal- Presently working as Deputy Secretary, Zilla Panchayath, Chikkabailapur
- (5) **Respondent No.5** Sri T.K. Ramesh, the then Taluk Executive Officer, Taluk Panchayath, Anekal Taluk,



(Handwritten signature)

Anekal- Presently working as Deputy Secretary, Zilla Panchayath, Tumakuru

- (6) **Respondent No.6** Sri K.C. Devaraj Gowda, Taluk Executive Officer, Taluk Panchayath, Anekal Taluk, Anekal.

59) As per Section 12(4) of the Karnataka Lokayukta Act, 1984, the Competent Authority shall intimate or caused to be intimated the action taken or proposed to be taken on the above recommendation to this Authority within three months from the date of receipt of this Report.

Connected records are enclosed herewith.


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

