

KARNATAKA LOKAYUKTA

No.COMPT/UPLOK/BCD/91/2020/ARLO-1 Multi Storied Buildings,
Dr.B.R.Ambedkar Veedhi,
Bengaluru 560 001.

Dated: 10/06/2020

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

Sub:- Proceedings against;

- (1) Sri Subramanya, the then Panchayath Development officer, Mugaluru Grama Panchayath, Anekal Taluk – Presently working at Handenahalli Grama Panchayath, Anekal Taluk.
- (2) Sri Mahesh C.N, Panchayath Development officer, Mugaluru Grama Panchayath, Anekal Taluk.
- (3) Sri Nomesh Kumar, the then Executive Officer, Taluk Panchayath, Anekal Taluk, Anekal – Presently working as Deputy Secretary, Zilla Panchayath, Chikkaballapur
- (4) Sri T.K. Ramesh, the then Taluk Executive Officer, Taluk Panchayath, Anekal Taluk, Anekal – Presently working as Deputy Secretary, Zilla Panchayath, Tumakuru
- (5) 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 Mugaluru Grama Panchayath of Anekal Taluk and also submission of audit reports, a Suo-motu investigation was taken up.

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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 Mugaluru 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 Subramanya, the then Panchayath Development officer, Mugaluru Grama Panchayath, Anekal Taluk (for the period from 01/01/2016 to 18/08/2016) – Presently working at Handenahalli Grama Panchayath, Anekal Taluk.
- (2) Sri Mahesh C.N, Panchayath Development officer, Mugaluru Grama Panchayath, Anekal Taluk (for the period from 18/8/2016 to 16/11/2018 and 7/1/2019 till date).
- (3) 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
- (4) 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



(5) 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 has stated that the present Panchayath Development Officer i.e., Respondent No.2 Sri Mahesh C.N has submitted the copies of budget estimates and also audit report of Mugaluru Grama Panchayath to this office. Respondent No.2 has submitted comments dated 11/2/2020 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, he has stated that the audit of the Mugaluru Gram Panchayath was conducted for the years 2016-17 to 2018-19 and copies of the same are enclosed.

4) The Respondent No.3 has submitted comments dated 27/2/2020 stating that during their tenure. The Mugaluru Grama Panchayath had submitted the audit report for the year 2016-17 and Budget for the year 2017-18. 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.4 has submitted comments dated 27/2/2020 similar to the comments submitted by Respondent No.3. Respondent No.5 has submitted comments dated 12/2/2020 stating that he had instructed the Panchayath Development Officer of Mugaluru to submit the Expenditure statements and audit reports for the years 2016-17 to 2018-19.

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5) The Budget estimates of the above Grama Panchayath for the years 2016-17, 2017-18, 2018-19 and 2019-20 and the copies of the Audit reports for the years 2016-17, 2017-18 and 2018-19 of the Mugaluru Grama Panchayath produced by Respondent No.2 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 Mugaluru Grama Panchayath.

REVENUE INCOME

| Sl. No. | Details | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|---------|---|------------------|------------------|------------------|--------------------|
| 1 | Opening Revenue balance | 18,65,608 | - | - | - |
| 2 | Rates and Taxes | 33,51,207 | 51,61,207 | 63,21,000 | 93,21,000 |
| 3 | Revenue from the Panchayath Properties | - | - | - | - |
| 4 | Revenue from Grama Panchayath Authorities | 36,81,724 | 35,55,850 | 22,55,523 | 83,55,523 |
| 5 | Grants, Donation, Subscriptions | 5,00,000 | 8,00,000 | 2,00,000 | 5,00,000 |
| 6 | Other Incomes | - | - | - | 6,00,000 |
| | Total Revenue Income | 76,32,931 | 95,17,057 | 87,76,523 | 1,87,76,523 |

REVENUE EXPENDITURE

| Sl. No. | Details | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|---------|---|-----------|-----------|-----------|-----------|
| 1 | General Administration | 3,17,900 | 2,52,700 | 6,07,100 | 6,07,100 |
| | i) Grama Panchayath (Elected Body) | 19,68,064 | 19,68,064 | 23,27,876 | 10,27,876 |
| | ii) Office | | | | |
| 2 | Development Expenditure | | | | |
| | 1) Drinking Water | 9,38,368 | 9,38,368 | 17,00,000 | 7,95,322 |
| | 2) Rural Sanitation | 8,92,000 | 13,92,000 | 16,12,000 | 7,12,000 |
| | 3) General Health & Family Welfare | 12,000 | 12,000 | 1,12,000 | 1,52,000 |
| | 4) Roads, Bridges & other connecting medias | 60,500 | 30,60,500 | 6,60,500 | 8,60,500 |

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|-----|---|------------------|------------------|------------------|--------------------|
| 5) | Purchase of spare parts for street lights and maintenance works | - | - | - | 24,00,000 |
| 6) | Buildings | - | - | - | - |
| 7) | Office furnitures | - | - | 1,00,000 | 1,00,000 |
| 8) | Electrification and Electricity supply | 8,80,000 | 8,80,000 | 9,00,000 | 9,00,000 |
| 9) | Social Services | 25,17,411 | 10,01,195 | 6,84,000 | 49,34,661 |
| 10) | Tax payment | - | - | - | 62,14,017 |
| 11) | Motivation Services | - | - | - | - |
| | Total Expenditure | 53,00,279 | 72,84,063 | 57,68,500 | 1,70,68,500 |
| | Transfer from General fund | - | - | - | - |
| | Total Revenue Expenditure | 75,86,243 | 95,04,827 | 87,03,476 | 1,87,03,476 |
| | Closing balance | 46,688 | 12,230 | 73,047 | 73,047 |

CAPITAL INCOME

| Sl. No. | Details | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|---------|--|--------------------|------------------|------------------|------------------|
| 1 | Opening Revenue balance | - | - | - | - |
| 2 | Grants, Subscription, donation. | - | - | - | - |
| 3 | Central and Central sponsored & State and State Sponsored Schemes (Special Rural Development Programmes) | 1,00,00,000 | 77,40,000 | 68,60,000 | 70,60,000 |
| | Total Capital Income | 1,00,00,000 | 77,40,000 | 68,60,000 | 70,60,000 |

CAPITAL EXPENDITURE

| Sl. No. | Details | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|---------|---|---------|---------|---------|---------|
| 1 | Development Expenditure | | | | |
| | 1) Drinking Water | - | - | - | - |
| | 2) Rural sanitation | - | - | - | - |
| | 3) General Health & Family Welfare | - | - | - | - |
| | 4) Roads, Bridges & other connecting medias | - | - | - | - |
| | 5) Buildings | - | - | - | - |
| | 6) Electrification & | - | - | - | - |

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|---|--|------------------|------------------|------------------|------------------|
| | Electricity Supply | | | | |
| | 7) Social Services | | - | - | - |
| | 8) Motivation services | - | - | - | - |
| | 9) Production related subjects | - | - | - | - |
| | Total Expenditure | - | - | - | - |
| 2 | Specific Project Expenditure | | | | |
| | Central and Central sponsored & State and State Sponsored Schemes (Special Rural Development Programmes) | 99,50,000 | 76,90,000 | 68,40,000 | 70,40,000 |
| 3 | Procurement of properties | 40,000 | 50,000 | - | - |
| 3 | Repayment of loan | - | - | - | - |
| | Total Capital Expenditure | 99,90,000 | 77,40,000 | 68,40,000 | 70,40,000 |
| | Closing Balance | 10000 | 0 | 20000 | 20000 |

INCOME FROM DEPOSITS, ADVANCES & INVESTMENTS

| Sl. No. | Details | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|---------|--|------------------|---------------|---------------|---------------|
| 1 | Opening Revenue balance | - | - | - | - |
| 2 | Receipt | - | - | - | - |
| | Total Income | - | - | - | - |
| 3 | Expenditure | - | - | - | - |
| | Total Final Balance of the Panchayath | 19,22,296 | 12,230 | 93,047 | 93,047 |

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

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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.

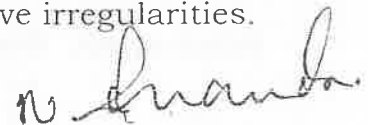
8) In the Audit Reports of the above Mugalur Grama Panchayath for the years 2016-17, 2017-18 and 2018-19, it is observed that the above Budget estimates were not prepared in accordance with Rule 12 of the Karnataka Panchayath Raj (Grama Panchayath, Budgeting and Accounts) Rules, 2006. Provision for

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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 Mugaluru Grama Panchayath.

10) The Respondent No.1 Sri Subramanya, was working as Panchayath Development Officer of Mugaluru Grama Panchayath from 01/01/2016 to 18/8/2016 and the Respondent No.2 Sri Mahesh C.N was working as Panchayath Development Officer of Mugaluru Grama Panchayath from 18/8/2016 to 16/11/2018 and from 07/1/2019 to till date. The above two 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.3 Sri N. Nomesh Kumar, the then Executive Officer of Taluk Panchayath had approved the budget estimates for the years 2016-17; Respondent No.4 Sri T.K. Ramesh, the then Executive Officer had approved the budget estimates for the years 2017-18, 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

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 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 Mugaluru 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 Mugaluru Panchayath. Therefore, the Respondents 1 and 2 who were the Panchayath Development Officers are responsible for the same. The Respondents No. 3, 4 and 5 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.

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

12) The Grama Panchayath, Mugaluru 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, Mugaluru 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 Mugaluru Gram Panchayath.

**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 Mugaluru Grama Panchayath has spent a sum of Rs.15,52,551/- towards welfare of Schedule Caste and Scheduled Tribes under 25% scheme. During the year 2016-17, there was opening balance of Rs.7,28,338/- and a sum of Rs. 22,20,903/- is shown to have reserved for the year 2016-17 for the welfare of SC/ST under 25% grant scheme. Out of the above

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amount, a sum of Rs.15,52,551/- was spent showing the balance of Rs.13,96,690/- as on 31/03/2017. In relation to the amount towards the welfare of physically challenged persons (3%) there was opening balance of Rs.1,35,857/- and Rs. 2,66,508/- was reserved for the year. Out of the above amount, a sum of Rs. 55,000/- was spent towards the welfare of physically challenged persons showing the balance of Rs.3,47,365/- as on 31/03/2017 was not spent during the year as per rules. Respondent No.1 Sri Subramanya and Respondent No.2 Sri Mahesh C.N is responsible for not utilising the full amount under 25% SC/ST welfare and for welfare of physically challenged persons during the year 2016-17.

16) During the year 2017-18, the Mugaluru Grama Panchayath has spent a sum of Rs.8,22,100/- towards welfare of Schedule Caste and Scheduled Tribes under 25% scheme. During the year 2017-18, there was opening balance of Rs.13,96,690/- and a sum of Rs.8,67,138/- is shown to have reserved for the year 2017-18 for the welfare of SC/ST under 25% grant scheme. Out of the above amount, a sum of Rs.8,22,100/- was spent showing the balance of Rs.14,41,728/- as on 31/03/2018. In relation to the amount towards the welfare of physically challenged persons (3%) there was opening balance of Rs.3,47,365/- and Rs. 1,04,057/- was reserved for the year. Out of the above amount, a sum of Rs. 1,46,452/- was spent towards the welfare of physically challenged persons showing the balance of Rs.3,04,970/- as on 31/03/2018 was not spent during the year as per rules. Respondent No.2 Sri Mahesh C.N is responsible for not utilising the full amount under 25% SC/ST welfare and for welfare of physically challenged persons during the year 2017-18.

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17) During the year 2018-19, the Mugaluru Grama Panchayath has spent a sum of Rs.25,04,890/- towards welfare of Schedule Caste and Scheduled Tribes under 25% scheme. During the year 2018-19, there was opening balance of Rs.14,41,728/- and a sum of Rs.25,00,114/- 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.25,04,890/- was spent showing the balance of Rs.14,36,952/- as on 31/03/2019. In relation to the amount towards the welfare of physically challenged persons (3%) there was opening balance of Rs.3,04,970/- and Rs. 3,00,000/- was reserved for the year. Out of the above amount, a sum of Rs. 3,05,678/- was spent towards the welfare of physically challenged persons showing the balance of Rs.2,99,292/- as on 31/03/2019 was not spent during the year as per rules. Respondent No.2 Sri Mahesh C.N is responsible for not utilising the full amount under 25% SC/ST welfare and for welfare of physically challenged persons during the year 2018-19.

RECEIPT BOOKS

18) The Mugaluru 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 | 05 | 02 | 07 |
| 2 | Receipt of Receipt Books | 19 | 25 | 30 |
| 3 | Total | 24 | 27 | 37 |
| 4 | No. of receipt books utilised for the year | 22 | 20 | 28 |
| 5 | Balance of receipt books at the end of the year | 02 | 07 | 09 |

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

19) The Mugaluru 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 Mugaluru 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:-

2016-17

| Sl. No | Details of tax | Opening balance | Demand | Total | Collection | Closing balance |
|--------|------------------|------------------|--------------------|--------------------|------------------|------------------|
| 1 | House Tax | 42,60,151 | 1,01,12,296 | 1,43,72,447 | 72,84,444 | 70,88,003 |
| 2 | Water Tax | 1,67,558 | 1,08,460 | 2,76,018 | 1,01,821 | 1,74,197 |
| 3 | Licence | 0 | 39,200 | 39,200 | 39,200 | 0 |
| 4 | Taxation on lamp | 0 | 1,08,460 | 1,08,460 | 1,01,101 | 7,359 |
| 5 | Others | 0 | 2,52,000 | 2,52,000 | 2,52,000 | 0 |
| | Total | 44,27,709 | 1,06,20,416 | 1,50,48,125 | 77,78,566 | 72,69,559 |

2017-18

| Sl. No | Details of tax | Opening balance | Demand | Total | Collection | Closing balance |
|--------|------------------|------------------|------------------|--------------------|------------------|------------------|
| 1 | House Tax | 70,88,003 | 73,11,330 | 1,43,99,333 | 72,21,328 | 71,78,005 |
| 2 | Water Tax | 1,74,197 | 2,98,169 | 4,72,366 | 2,98,550 | 1,73,816 |
| 3 | Licence | 0 | 16,25,000 | 16,25,000 | 16,25,000 | 0 |
| 4 | Taxation on lamp | 7,359 | 2,98,169 | 3,05,528 | 2,98,550 | 6978 |
| | Total | 72,69,559 | 95,32,668 | 1,68,02,227 | 94,43,428 | 73,58,799 |

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2018-19

| Sl. No | Details of tax | Opening balance | Demand | Total | Collection | Closing balance |
|--------|------------------|------------------|--------------------|--------------------|--------------------|------------------|
| 1 | House Tax | 71,78,005 | 95,22,460 | 1,67,00,465 | 1,11,76,781 | 55,23,684 |
| 2 | Water Tax | 1,73,816 | 4,18,000 | 5,91,816 | 7,82,000 | 0 |
| 3 | Licence | 0 | 40,99,851 | 40,99,851 | 40,99,851 | 0 |
| 4 | Taxation on lamp | 6,978 | 5,84,675 | 5,91,653 | 4,37,690 | 1,53,963 |
| 5 | Others | 0 | 4,23,625 | 4,23,625 | 4,23,625 | 0 |
| | Total | 73,58,799 | 1,50,48,611 | 2,24,07,410 | 1,69,19,947 | 56,77,647 |

21) As per the above statements, huge amount in a sum of Rs.56,77,647/- 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 Subramanya and Respondent No.2 Sri Mahesh C.N, 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 Mugaluru 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.

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 Chcq/ 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

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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 | 8,15,423 | 81,542 | 7,33,881 | 28,57,139 | 35,91,020 | 0 | 35,91,020 |
| 2. | Education cess | 5,43,615 | 54,362 | 4,89,254 | 19,04,759 | 23,94,013 | 0 | 23,94,013 |
| 3. | Library cess | 3,26,169 | 32,617 | 2,93,552 | 11,41,950 | 14,35,502 | 0 | 14,35,502 |
| 4. | Beggars cess | 1,63,085 | 16,308 | 1,46,776 | 5,19,579 | 6,66,355 | 0 | 6,66,355 |
| | Total | 18,48,292 | 1,84,829 | 16,63,463 | 54,23,427 | 80,86,890 | 0 | 80,86,890 |

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 | 8,08,358 | 80,836 | 7,27,522 | 35,91,020 | 43,18,542 | 0 | 43,18,542 |
| 2. | Education cess | 5,38,905 | 53,890 | 4,85,015 | 23,94,013 | 28,79,028 | 0 | 28,79,028 |
| 3. | Library cess | 3,23,343 | 32,334 | 2,91,009 | 14,35,502 | 17,26,511 | 0 | 17,26,511 |
| 4. | Beggars cess | 1,61,672 | 16,167 | 1,45,505 | 6,66,355 | 8,11,860 | 0 | 8,11,860 |
| | Total | 18,32,278 | 1,83,227 | 16,49,051 | 80,86,890 | 97,35,941 | 0 | 97,35,941 |

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 | 12,51,132 | 1,25,113 | 11,26,019 | 43,18,542 | 54,44,561 | 0 | 54,44,561 |
| 2. | Education cess | 8,34,088 | 83,409 | 7,50,679 | 28,79,028 | 36,29,707 | 0 | 36,29,707 |
| 3. | Library cess | 5,00,452 | 50,045 | 4,50,407 | 17,26,511 | 21,76,918 | 0 | 21,76,918 |
| 4. | Beggars cess | 2,50,226 | 25,023 | 2,25,203 | 8,11,860 | 10,37,063 | 0 | 10,37,063 |
| | Total | 28,35,898 | 2,83,590 | 25,52,308 | 97,35,941 | 1,22,88,249 | 0 | 1,22,88,249 |

W. Suresh

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.1,22,88,249/-. 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. 1,22,88,249/- as stated above, amounts to misdirection of funds and loss to the State exchequer. The respondent Nos.1 and 2 are responsible for the same.

NON-PRODUCTION OF MUTATION REGISTERS

26) The Grama Panchayath, Mugaluru 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.

SHORT CREDITING OF AMOUNTS

27) As per the Audit for the year 2017-18, after examination of the receipts for the year 2017-18, there is a temporary misappropriation of Rs.9,679/-, the Gram Panchayath Secretary has not taken action as per Rule 25 and 26 of Karnataka PanchayathRaj (Budgeting and Accounts) Rules 2006. In such instance the Secretary had not informed the Competent Authority as per Rule 111 of Karnataka PanchayathRaj (Budgeting and

N. Chandra

Accounts) Rules 2006. This is negligence of duty, delayed attitude and failure to stop the loss by Respondent No.2 Panchayath Development Officer. Sri Gajendranath, Bill Collector has made short payment of Rs.9,679/- as per the Audit Inquiry letter No.04/2017-18. The short remittance of Rs.9,679/- has been recovered and the same has been credited to Fund 1 A/c No.130501010006516 dt. 14/12/2018.

REGARDING EXPENDITURE OF PANCHAYATHS

28) In relation to payment of expenditures the Grama Panchayath, Mugaluru 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 Mugaluru 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.

(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 Mugaluru Gram Panchayath had not followed the above instructions.

v. Sunda

- (iii) During the Audit for the year 2017-18, it is noticed that in the following cases, the materials exceeding Rs.1.00 lakh were to be purchased by calling tenders as per Karnataka Transparency in Public Procurement Act, 1999 and 2000. But without following the K.T.P.P Act, the materials have been purchased by calling quotations which is in violation of rules. The Respondent No.2 Sri Mahesh C.N, Panchayath Development Officer is responsible for this illegality.

| Sl. No. | Cheque No. | Date | Amount | Details |
|---------|------------|--------------|-----------------|-------------------------|
| 1 | 472275 | 19/02/2018 | 93,368 | Rajalakshmi Electricals |
| 2. | 472276 | 19/02/2018 | 85,129 | Rajalakshmi Electricals |
| 3. | 472277 | 19/02/2018 | 99,180 | Rajalakshmi Electricals |
| 4. | 472281 | 26/02/2018 | 96,524 | Rajalakshmi Electricals |
| 5. | 472279 | 26/02/2018 | 87,454 | Rajalakshmi Electricals |
| 6. | 472280 | 26/02/2018 | 83,984 | Rajalakshmi Electricals |
| 7. | 472282 | 26/02/2018 | 94,131 | Rajalakshmi Electricals |
| | | Total | 6,39,770 | |

- (iv) 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.

N. Sharan

- (v) 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 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.

REGARDING SCHEMES OF GOVERNMENT

30) During the year 2016-17, the Mugaluru Panchayath has not utilised a sum of Rs.7,389/- under 12th Finance Scheme, Rs.19,097/- under 13th Finance Scheme, Rs.3,68,043 under 14th Finance Scheme, Rs.6,049/- under Indira Awaaz Scheme, Rs.170/- under Indira Awaaz-2 Scheme and Rs. 348/- under Total Cleanliness movement; Rs.2,08,738/- under R.G.P.S.A; Rs.5442/- under ESCROW Electric Account and thus failed accomplish its full target, which results in failure of objects of the scheme. It is also noticed during the audit that the grants of 13th 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.

31) During the year 2017-18, the Mugaluru Panchayath has not utilised a sum of Rs.7,602/- under 12th Finance Scheme; Rs.3,89,189/- under 14th Finance Scheme; Rs.6,049/- under Indira Awaaz-1 Scheme; Rs.170/- under Indira Awaaz-2 Scheme; Rs.1,03,067 under Swachh Gram Scheme; Rs.61,456/- under

W. Srinivas

R.G.P.S.A; Rs.8,28,129/- under ESCROW Electric Account and thus failed accomplish its full target, 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) During the year 2018-19, the Mugaluru Panchayath has not utilised a sum of Rs.21,23,465/- under 14th Finance Scheme; Rs. 99,419/- under Employees Salary Account; Rs.17,22,360/- under ESCROW Electric Account; Rs.40,57,801/- under Chief Minister Grama Vikas Scheme and thus failed accomplish its full target, 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.

In the Audit reports for the years 2016-17, 2017-18 and 2018-19, it is stated that the Mugaluru 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

33) In the Audit Reports for the year 2016-17, 2017-18 and 2018-19 it is noticed that the Grama Panchayath of Mugaluru had

W. Shrinidhi

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

34) 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 | 2,21,826 | 3,07,189 | 1,76,238 | 60,784 |
| Deductions for 2016-17 | 76,149 | 1,71,900 | 93,804 | 38,540 |
| Total | 2,97,975 | 4,79,089 | 2,70,042 | 99,324 |
| Remitted to Govt. during 2016-17 | - | - | - | - |
| Balance to be remitted as on 31/3/2017 | 2,97,975 | 4,79,089 | 2,70,042 | 99,324 |

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2017-18

| Details | Royalty | Sales Tax | Income Tax | Labour Welfare fund | CBF |
|--|----------|-----------|------------|---------------------|--------|
| Opening balance on 1/4/2017 | 2,97,975 | 4,79,089 | 2,70,042 | 99,324 | 0 |
| Deductions for 2017-18 | 67,022 | 1,01,735 | 81,324 | 55,534 | 18,635 |
| Total | 3,64,997 | 5,80,824 | 3,51,366 | 1,54,858 | 18,635 |
| Remitted to Govt. during 2017-18 | - | - | - | - | - |
| Balance to be remitted as on 31/3/2018 | 3,64,997 | 5,80,824 | 3,51,366 | 1,54,858 | 18,635 |

2018-19

| Details | Royalty | Sales Tax/ GST | Income Tax | Labour Welfare fund | CBF |
|--|----------|-------------------|------------|---------------------|--------|
| Opening balance on 1/4/2018 | 3,64,997 | 5,80,824 | 3,51,366 | 1,54,858 | 18,635 |
| Deductions for 2018-19 | 2,11,505 | 92,347 | 89,582 | 89,582 | 45,168 |
| Total | 5,76,502 | 6,73,171 | 4,40,948 | 2,44,440 | 63,803 |
| Remitted to Govt. during 2018-19 | 2,11,505 | 92,347 | 89,582 | 89,582 | 45,168 |
| Balance to be remitted as on 31/3/2019 | 3,64,997 | 5,80,824 | 3,51,366 | 1,54,858 | 18,635 |

As on 31/03/2019 a sum of Rs.3,64,997/- towards Royalty; Rs.5,80,824/- towards sales tax, Rs.3,51,366/- towards Income Tax, Rs.1,54,858/- towards Labour Welfare Fund and Rs.18,635/- 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

N. Srinivas

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

- 35) 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.

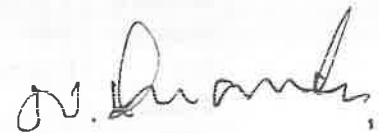
2016-17

| 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 shorted remitted to treasury. |
|--------------------------|--------------------------|--------------------------------------|---|----------------------------------|-----------------------------|--------------------------------------|
| Royalty | Group 1 & 2 | 43,197 | 37,310 | 5,887 | - | 37,310 |
| | 14 th finance | 38,839 | 38,839 | - | - | 38,839 |
| Total | | 82,036 | 76,149 | 5,887 | - | 76,149 |
| Sales Tax | Group 1 & 2 | 1,03,650 | 1,03,650 | - | - | 1,03,650 |
| | 14 th finance | 68,250 | 68,250 | - | - | 68,250 |
| Total | | 1,71,900 | 1,71,900 | - | - | 1,71,900 |
| Income Tax | Group 1 & 2 | 5,960 | 59,610 | - | - | 59,610 |
| | 14 th finance | 34,194 | 34,194 | - | - | 34,194 |
| Total | | 93,804 | 93,804 | - | - | 93,804 |
| Labour Welfare Board Fee | Group 1 & 2 | 25,895 | 25,895 | - | - | 25,895 |
| | 14 th finance | 12,645 | 12,645 | - | - | 12,645 |
| Total | | 38,540 | 38,540 | - | - | 38,540 |
| CBF | Group 1 & 2 | 2,599 | - | 2,599 | - | - |
| | 14 th finance | 2,692 | - | 2,692 | - | - |
| Total | | 5,291 | - | 5,291 | - | - |
| Grand Total | | 3,91,571 | 3,80,393 | 11,178 | - | 3,80,393 |

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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 | 1,45,034 | 42,036 | 1,02,998 | 0 | 42,036 |
| | 14 th finance | 24,986 | 24,986 | 0 | 0 | 24,986 |
| Total | | 1,70,020 | 67,022 | 1,02,998 | 0 | 67,022 |
| Sales Tax | Group 1 & 2 | 1,01,735 | 1,01,735 | 0 | 0 | 1,01,735 |
| | 14 th finance | 0 | 0 | 0 | 0 | 0 |
| Total | | 1,01,735 | 1,01,735 | 0 | 0 | 1,01,735 |
| Income Tax | Group 1 & 2 | 60,424 | 60,424 | 0 | 0 | 60,424 |
| | 14 th finance | 20,900 | 20,900 | 0 | 0 | 20,900 |
| Total | | 81,324 | 81,234 | 0 | 0 | 81,324 |
| Labour Welfare Board Fee | Group 1 & 2 | 34,634 | 37,648 | 0 | 0 | 37,648 |
| | 14 th finance | 20,900 | 20,900 | 0 | 0 | 20,900 |
| Total | | 55,534 | 55,534 | 0 | 0 | 55,534 |
| CBF | Group 1 & 2 | 9,882 | 8,185 | 1,697 | 0 | 8,185 |
| | 14 th finance | 10,450 | 10,450 | 0 | 0 | 10,450 |
| Total | | 20,332 | 18,635 | 1,697 | 0 | 18,635 |
| Grand Total | | 4,28,945 | 3,24,250 | 1,04,695 | 0 | 3,24,250 |



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 | 2,02,606 | 2,02,606 | 0 | 2,02,606 | 0 |
| | 14 th finance | 8,899 | 8,899 | 0 | 8,899 | 0 |
| Total | | 2,11,505 | 2,11,505 | 0 | 2,11,505 | 0 |
| G.S.T | Group 1 & 2 | 76,397 | 76,397 | 0 | 76,397 | 0 |
| | 14 th finance | 15,950 | 15,950 | 0 | 15,950 | 0 |
| Total | | 92,347 | 92,347 | 0 | 92,347 | 0 |
| Income Tax | Group 1 & 2 | 73,632 | 73,632 | 0 | 73,632 | 0 |
| | 14 th finance | 15,950 | 15,950 | 0 | 15,950 | 0 |
| Total | | 89,582 | 89,582 | 0 | 89,582 | 0 |
| Labour Welfare Board Fee | Group 1 & 2 | 73,623 | 73,623 | 0 | 73,623 | 0 |
| | 14 th finance | 15,950 | 15,950 | 0 | 15,950 | 0 |
| Total | | 89,582 | 89,582 | 0 | 89,582 | 0 |
| CBF | Group 1 & 2 | 37,191 | 37,191 | 0 | 37,191 | 0 |
| | 14 th finance | 7,977 | 7,977 | 0 | - 7,977 | 0 |
| Total | | 45,168 | 45,168 | 0 | 45,168 | 0 |
| Grand Total | | 5,28,184 | 5,28,184 | 0 | 5,28,184 | 0 |

At the end of 31/03/2017, totally an amount of Rs.3,80,393/- was not remitted to the concerned Heads of Account of Government. At the end of 31/03/2018, totally an amount of Rs.3,24,250/- 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

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Contractor's Benevolent Funds to the concerned Heads of 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 Mugaluru Panchayath had not followed the above instructions.

36) The Mugaluru 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,

N. Sumantha

(xvi) Register of newly created properties.

37) Apart from the above Registers Mugaluru 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.

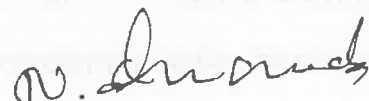
(iii) Ledger Accounts in Form No. 52 as per Rule 107 of Karnataka Panchayath Raj (Grama Panchayath Budgeting and Accounts) Rules, 2006

38) In the preparation of financial statements for the year 2017-18, the Grama Panchayath, Mugaluru 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.

39) 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 Mugaluru 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, Mugaluru Panchayath. Due to their lapses in properly supervising the accounts and administration of Grama Panchayaths, the irregularities/misappropriation stated supra at Mugaluru Grama

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Panchayath had crept in. Therefore, they are also responsible for the irregularities/ misappropriation, stated supra.

40) The respondents while submitting their comments have stated that the budgets of the Mugaluru Gram Panchayath were prepared every year as per rules and audits of Mugaluru 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 to hold that the respondents have committed misconduct.

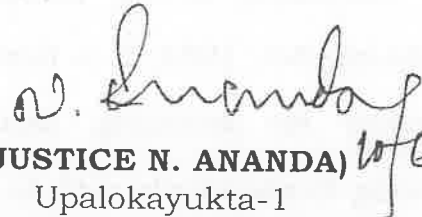
41) Therefore, acting under section 12(3) of the Karnataka Lokayukta Act, 1984, it is hereby recommended to the Competent Authority for initiating Disciplinary proceedings against the following Respondents and to entrust the same to this Authority under Rule 14A of the Karnataka Civil Services (Classification,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

- 1) **Respondent No.1** Sri Subramanya, the then Panchayath Development officer, Mugaluru Grama Panchayath, Anekal Taluk (for the period from 01/01/2016 to 18/08/2016) – Presently working at Handenahalli Grama Panchayath, Anekal Taluk.
- 2) **Respondent No.2** Sri Mahesh C.N, Panchayath Development officer, Mugaluru Grama Panchayath, Anekal Taluk (for the period from 18/8/2016 to 16/11/2018 and 7/1/2019 till date).
- 3) **Respondent No.3** 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.

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- 4) **Respondent No.4** 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.
- 5) **Respondent No.5** Sri K.C. Devaraj Gowda, Taluk Executive Officer, Taluk Panchayath, Anekal Taluk, Anekal (from 24/7/2019 till date).
- 42) 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) w/g

Upalokayukta-1
State of Karnataka, Bengaluru.