

KARNATAKA LOKAYUKTA

No.COMPT/UPLOK/BCD/95/2020 /ARLO-1 Multi Storied Buildings,
Dr.B.R.Ambedkar Veedhi,
Bengaluru 560 001.

Dated: 29/06/2020

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

Sub:- Proceedings against;

- (1) Sri Jayaramu.N, the then Panchayath Development Officer, Mantapa Grama Panchayath, Anekal Taluk, Bengaluru Urban District – Presently working at Satanuru Grama Panchayath, Anekal Taluk, Bengaluru Urban District.
- (2) Sri Bhaskar, the then Panchayath Development Officer, Mantapa Grama Panchayath, Anekal Taluk, Bengaluru Urban District – Presently working at Agara Grama Panchayath, Bengaluru South Taluk.
- (3) Sri Kantharaju.E, the then Panchayath Development Officer, Mantapa Grama Panchayath, Anekal Taluk, Bengaluru Urban District – Presently working at Neriga Grama Panchayath, Anekal Taluk, Bengaluru Urban District.
- (4) Sri Prakash, the then Panchayath Development Officer, Mantapa Grama Panchayath, Anekal Taluk, Bengaluru Urban District – Presently working at Taluk Panchayath, Anekal Taluk.
- (5) Sri Narendra Babu, Panchayath Development Officer, Mantapa Grama Panchayath, Anekal Taluk, Bengaluru Urban District
- (6) Sri Nomesh Kumar, the then Executive Officer, Taluk Panchayath, Anekal Taluk, Anekal – Presently working as Deputy Secretary, Zilla Panchayath, Chikkaballapur
- (7) Sri T.K. Ramesh, the then Taluk Executive Officer, Taluk Panchayath, Anekal Taluk, Anekal – Presently working as Deputy Secretary, Zilla Panchayath, Tumakuru

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

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

2) On 27/12/2019, Upalokayukta-1 visited the office of the Executive Officer, Taluk Panchayath, Anekal Taluk, Anekal. The Accounts officer and the Manager of Taluk Panchayath, Anekal were directed to produce the periodical returns of expenditure in relation to each of the Panchayaths within the limits of Taluk Panchayath, Anekal. The details of expenditure was not furnished by the Panchayaths. Further, at the time of spot inspection by Upalokayukta-1 to the office of the Executive Officer, Taluk Panchayath, Anekal, the audit reports for the years i.e., 2016-17, 2017-18 and 2018-19 of Mantapa 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 Jayaramu.N, the then Panchayath Development Officer, Mantapa Grama Panchayath, Anekal Taluk, Bengaluru Urban District (for the period from 19/09/2015 to 03/01/2017) - Presently working at Satanuru Grama Panchayath, Anekal Taluk, Bengaluru Urban District.

(2) Sri Bhaskar, the then Panchayath Development Officer, Mantapa Grama Panchayath, Anekal Taluk, Bengaluru Urban District (for the period from 02/03/2017 to 28/07/2017) - Presently working at Agara Grama Panchayath, Bengaluru South Taluk.



- (3) Sri Kantharaju.E, the then Panchayath Development Officer, Mantapa Grama Panchayath, Anekal Taluk, Bengaluru Urban District (for the period from 14/08/2017 to 16/02/2019) – Presently working at Neriga Grama Panchayath, Anekal Taluk, Bengaluru Urban District.
- (4) Sri Prakash, the then Panchayath Development Officer, Mantapa Grama Panchayath, Anekal Taluk, Bengaluru Urban District (for the period from 20/03/2019 to 12/06/2019) – Presently working at Taluk Panchayath, Anekal Taluk.
- (5) Sri Narendra Babu, Panchayath Development Officer, Mantapa Grama Panchayath, Anekal Taluk, Bengaluru Urban District (for the period from 13/06/2019 to 07/09/2019 and 30/10/2019 to till date).
- (6) Sri Nomesh Kumar, the then Executive Officer, Taluk Panchayath, Anekal Taluk, Anekal (for the period from 1/1/2016 to 18/5/2017) – Presently working as Deputy Secretary, Zilla Panchayath, Chikkaballapur
- (7) Sri T.K. Ramesh, the then Taluk Executive Officer, Taluk Panchayath, Anekal Taluk, Anekal (for the period from 19/5/2017 to 19/7/2019) – Presently working as Deputy Secretary, Zilla Panchayath, Tumakuru
- (8) Sri K.C. Devaraje Gowda, Taluk Executive Officer, Taluk Panchayath, Anekal Taluk, Anekal (from 24/7/2019 till date).

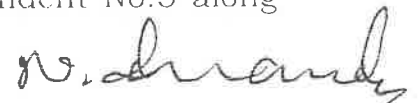
3) Respondent No.1 Sri Jayaramu.N has not submitted his comments to the observation note. Respondent No.2 has submitted comments dated 12/02/2020. Respondent No. 3 has submitted comments dated 12/02/2020. Respondent No. 4 has submitted comments dated nil. The Respondent No. 2, 3 and 4 have stated in their comments that the present Panchayath Development Officer i.e., Respondent No.5 Sri Narendra Babu has submitted the copies of budget estimates and also audit report of Mantapa Grama Panchayath to this office. Respondent No.5 has submitted

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comments dated 11/2/2020, 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. Further, he has stated that the audit of the Mantapa Grama Panchayath was conducted for the years 2016-17 to 2018-19 and copies of the same are enclosed.

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

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



with comments are perused. The Respondent No.5 while submitting comments has stated that he has produced budget estimates for the years 2016-17 to 2019-20. But he has not enclosed the budget estimates for the year 2019-20.

BUDGET PROVISIONS

6) As per the Budget estimates for the years 2016-17, 2017-18 and 2018-19, the following income & Expenditure were estimated for the Mantapa Grama Panchayath. In the copy of the Budget Estimates for the year 2016-17, the Format-I is shown completely blank. Therefore, the figures of the estimates as stated in Format-II & III are taken for consideration for the year 2016-17.

REVENUE INCOME

Sl. No.	Details	2016-17	2017-18	2018-19
1	Opening Revenue balance	30,41,516	4,94,875	7,56,371
2	Rates and Taxes	80,28,054	65,22,680	1,21,67,486
3	Revenue from the Panchayath Properties	7,700	4,06,201	2,69,800
4	Revenue from Grama Panchayath Authorities	35,25,538	35,09,740	77,50,053
5	Grants, Donation, Subscriptions	10,00,000	23,00,000	9,00,000
6	Other Incomes	-	-	1,00,000
	Total Revenue Income	1,56,02,808	1,32,33,496	2,19,43,710

REVENUE EXPENDITURE

Sl. No.	Details	2016-17	2017-18	2018-19
1	General Administration i) Grama Panchayath (Elected Body) ii) Office	5,47,553 26,68,000	6,70,418 27,83,197	6,96,970 40,30,000
2	Development Expenditure			
	1) Drinking Water	20,50,000	16,40,322	35,77,366
	2) Rural Sanitation	7,30,000	7,05,946	22,00,000
	3) General Health & Family Welfare	60,000	46,400	1,60,000
	4) Roads, Bridges & other connecting medias	1,00,000	1,93,258	20,00,000
	5) Buildings	50,000	-	50,000
	6) Electrification and	5,50,000	13,06,735	17,50,000

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	Electricity supply			
	7) Social Services	10,000	5,52,792	16,00,000
	8) Motivation Services	6,41,518	-	-
	Total Expenditure	74,07,071	44,45,453	1,13,37,366
	Transfer from General fund	-	18,97,274	54,79,035
	Other Revenue Expenditure	-	-	-
	Total Revenue Expenditure	1,06,22,624	97,96,342	2,15,43,371
	Closing balance	49,80,184	34,37,154	4,00,339

CAPITAL INCOME

Sl. No.	Details	2016-17	2017-18	2018-19
1	Opening balance	-	15,22,838	40,25,000
2	Grants, Subscription, donation.	-	-	1,25,000
3	Central and Central sponsored & State and State Sponsored Schemes (Special Rural Development Programmes)	36,93,160	45,78,376	66,35,660
	Total Capital Income	36,93,160	61,01,214	1,06,60,660

CAPITAL EXPENDITURE

Sl. No.	Details	2016-17	2017-18	2018-19
1	Development Expenditure			
	1) Drinking Water	6,00,000	-	3,00,000
	2) Rural sanitation	-	-	2,00,000
	3) Roads, Bridges & other connecting medias	30,00,000	20,00,000	29,00,000
	4) Buildings	5,50,000	-	-
	5) Social Services	-	-	1,00,000
	6) Motivation services	-	-	-
	Total Expenditure	41,50,000	20,00,000	35,00,000
2	Specific Project Expenditure			
	Central and Central sponsored & State and State Sponsored Schemes (Special	34,93,160	59,78,376	68,32,714

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	Rural Development Programmes)			
3	Procurement of properties	-	75,000	82,500
3	Repayment of loan	-	-	-
	Total Capital Expenditure	34,93,160	80,53,376	1,04,15,214
	Closing Balance	-	19,52,162	2,45,446

INCOME FROM DEPOSITS, ADVANCES & INVESTMENTS

Sl. No.	Details	2016-17	2017-18	2018-19
1	Opening balance	-	5,900	-
2	Receipt	-	-	-
	Total Income	-	5,900	-
3	Expenditure	-	-	-
	Total Final Balance of the Panchayath	18,96,253	14,90,892	6,45,785

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

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

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

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

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

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



10) The Respondent No.1 Sri Jayaramu.N, was working as Panchayath Development Officer of Mantapa Grama Panchayath from 19/09/2015 to 03/01/2017; Respondent No.2 Bhaskar was working as Panchayath Development Officer of Mantapa Grama Panchayath from 02/03/2017 to 28/07/2017; Respondent No.3 Sri Kantharaju.E was working as Panchayath Development Officer of Mantapa Grama Panchayath from 14/08/2017 to 16/02/2019. The above mentioned three Panchayath Development Officers have prepared and submitted the Budget estimates for the years 2016-17, 2017-18 and 2018-19 & are responsible for the aforesaid irregularities in the preparation of budget of the relevant years. It is seen from copies of Budget estimates that Respondent No.6 Sri N. Nomesh Kumar, the then Executive Officer of Taluk Panchayath had approved the budget estimates for the years 2016-17 and 2017-18; Respondent No.7 Sri T.K. Ramesh, the then Executive Officer had approved the budget estimates for the year 2018-19. 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

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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 Mantapa 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 Mantapa Panchayath. Therefore, the Respondents 1, 2, 3, 4 and 5 who were the Panchayath Development Officers are responsible for the same. The Respondents No. 6, 7 and 8 being Taluk Executive Officers of Taluk Panchayath, Anekal had not supervised the administration and accounts of the Panchayath and are also responsible for the above lapse.

NON-MAINTENANCE OF REGISTERS/RECORDS IN THE PANCHAYATH

12) The Grama Panchayath, Mantapa 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, Mantapa had not maintained the following registers.

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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 Mantapa 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 Mantapa Grama Panchayath has spent a sum of Rs.1,45,000/- towards welfare of Schedule Caste and Scheduled Tribes under 25% scheme. During the year 2016-17, the opening balance is shown as Rs.8,97,089 and a sum of Rs. 4,92,931/- is shown to have reserved for the year 2016-17, totalling to a sum of Rs.13,90,020/- for the welfare of SC/ST under 25% grant scheme. Out of the above amount, a sum of Rs.1,45,000/- was spent showing the balance as Rs.12,45,020/- as on 31/03/2017. In relation to the amount towards the welfare of physically challenged persons (3%) the opening balance is shown as Rs.3,56,056/- and a sum of Rs.59,152/- is shown to have reserved for the year 2016-17, totalling to a sum of Rs.4,15,208/-. No amount was spent towards the welfare of physically challenged persons showing the balance as Rs.4,15,208/- as on 31/03/2017. Respondent No.1 Sri Jayaramu.N and Respondent No.2 Sri Bhaskar are responsible for

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not utilising the full amount for the welfare of SC/ST under 25% grant scheme and for the welfare of physically challenged persons (3%) during the year 2016-17.

16) During the year 2017-18, the Mantapa Grama Panchayath has spent a sum of Rs.5,25,000/- towards welfare of Schedule Caste and Scheduled Tribes under 25% scheme. During the year 2017-18, the opening balance is shown as Rs.2,45,020/- and a sum of Rs.5,42,224/- is shown to have reserved for the year 2017-18, total amounting to Rs.7,87,244/- for the welfare of SC/ST under 25% grant scheme. Out of the above amount, a sum of Rs.5,25,000/- was spent showing the balance as Rs.2,62,244/- as on 31/03/2018. In relation to the amount towards the welfare of physically challenged persons (3%) there was opening balance of Rs.4,15,208/- and Rs. 65,067/- was reserved for the year 2017-18, total amounting to Rs.4,80,275/- for the welfare of physically challenged persons for the year 2017-18. An amount of Rs.65,000/- was spent towards the welfare of physically challenged persons showing the balance of Rs.4,15,275/- as on 31/03/2018 was not spent during the year as per rules. Respondent No.2 Sri Bhaskar and Respondent No.3 Sri Kantharaju.E are responsible for not utilising the full amount for the welfare of SC/ST under 25% grant scheme and for the welfare of physically challenged persons (3%) during the year 2017-18.

17) During the year 2018-19, the Mantapa Grama Panchayath has spent a sum of Rs.10,78,000/- towards welfare of Schedule Caste and Scheduled Tribes under 25% scheme. During the year 2018-19, the opening balance is shown as Rs.2,62,244/- and a

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sum of Rs.10,78,000/- is shown to have reserved for the year 2018-19, totalling to a sum of Rs.13,40,244/- for the welfare of SC/ST under 25% grant scheme. Out of the above amount, a sum of Rs.10,78,000/- was spent, showing the balance as Rs.2,62,244/- as on 31/03/2019. In relation to the amount towards the welfare of physically challenged persons (3%) there was opening balance of Rs.4,15,275/- and Rs. 1,15,050/- was reserved for the year, totalling to Rs.5,30,325/-. Out of the above amount, a sum of Rs. 1,15,050/- was spent towards the welfare of physically challenged persons showing the balance of Rs.4,15,275/- as on 31/03/2019 was not spent during the year as per rules. Respondent No.3 Sri Kantharaju.E and Respondent No.4 Sri Prakash are responsible for not utilising the full amount for the welfare of SC/ST under 25% grant scheme and welfare of physically challenged persons (3%) during the year 2018-19.

RECEIPT BOOKS

18) The Mantapa 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	17	07	08
2	Receipt of Receipt Books	10	20	15
3	Total	27	27	23
4	No. of receipt books utilised for the year	20	19	14
5	Balance of receipt books at the end of the year	07	08	09

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

19) The Mantapa 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 Mantapa 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	1,11,55,416	73,97,980	1,85,53,396	63,07,628	1,22,45,768
2	Water Tax	16,14,976	3,60,291	19,75,267	3,19,946	16,55,321
3	Licence	-	2,86,137	2,86,137	2,86,137	-
4	Light Tax	2,19,547	2,98,727	5,18,274	3,83,902	1,34,372
5	Others	-	28,00,000	28,00,000	28,00,000	-
	Total	1,29,89,939	1,11,43,135	2,41,33,074	1,00,97,613	1,40,35,461

2017-18

Sl. No	Details of tax	Opening balance	Demand	Total	Collection	Closing balance
1	House Tax	1,22,45,768	81,37,778	2,03,83,546	69,38,391	1,34,45,155
2	Water Tax	16,55,321	3,96,320	20,51,641	3,51,940	16,99,701
3	Licence	-	3,14,750	3,14,750	3,14,750	-
4	Light Tax	1,34,372	3,28,599	4,62,971	4,22,292	40,679
5	Others	-	8,46,881	8,46,881	8,46,881	-
	Total	1,29,89,939	1,00,24,328	2,40,59,789	1,64,92,254	1,51,85,535

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2018-19

Sl. No	Details of tax	Opening balance	Demand	Total	Collection	Closing balance
1	House Tax	1,34,45,155	1,52,72,706	2,87,17,861	95,56,920	1,91,60,941
2	Water Tax	16,99,701	3,64,454	20,64,155	2,88,960	17,75,195
3	Licence	-	11,54,534	11,54,534	11,54,534	-
4	Light Tax	40,679	35,400	76,079	32,630	43,449
5	Others	-	-	-	-	-
	Total	1,51,85,535	1,68,27,094	3,20,12,629	1,10,33,044	2,09,79,585

21) As per the above statements, huge amount in a sum of Rs.2,09,79,585/- 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 Jayaramu.N; Respondent No.2 Sri Bhaskar; Respondent No.3 Sri Kantharaju.E; Respondent No.4 Sri Prakash and Respondent No.5 Sri Narendra Babu, 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 Mantapa 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 Cheque/DD is not maintained and temporary receipts as per Form-3A were not issued. The information was not provided regarding the inclusion of all buildings and sites to which the tax had to be levied and collected. In relation to receipt of taxes by Cheque/DD, the amounts were directly credited to the Panchayath Fund without issuing the temporary receipts in Form No.3A. Further, the amount received was belatedly credited to the

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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	7,06,078	70,608	6,35,470	45,74,690	52,10,160	-	52,10,160
2.	Educational cess	4,70,719	47,072	4,23,647	30,49,790	34,37,437	-	34,37,437
3.	Library cess	2,82,431	28,243	2,54,188	18,27,970	20,82,158	-	20,82,158
4.	Beggars cess	1,41,216	14,122	1,27,094	6,92,928	8,20,022	-	8,20,022
	Total	16,00,444	1,60,045	14,40,399	60,28,378	1,15,49,777	-	1,15,49,777

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	7,76,686	77,669	6,99,017	52,10,160	59,09,177	76,470	5,83,279
2.	Educational cess	5,17,790	51,779	4,66,011	34,37,437	39,03,448	1,17,647	3,78,580
3.	Library cess	3,10,674	31,067	2,79,607	20,82,158	23,61,765	70,588	2,29,110
4.	Beggars cess	1,55,337	15,534	1,39,803	8,20,022	9,59,825	-	95,982
	Total	17,60,487	1,76,049	15,84,438	1,15,49,777	1,31,34,215	2,64,705	12,86,951

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	10,69,804	1,06,980	9,62,824	58,32,707	67,95,531	-	67,95,531
2.	Educational cess	7,13,202	71,320	6,41,882	37,85,801	44,27,683	-	44,27,683
3.	Library cess	4,27,922	42,792	3,85,130	22,91,177	26,76,307	-	26,76,307
4.	Beggars cess	2,13,961	21,396	1,92,565	9,59,825	11,52,390	-	11,52,390
	Total	24,24,889	2,42,488	21,82,401	1,28,69,510	1,50,51,911	-	1,50,51,911

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

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amount to be credited to different heads of account of Government, as per the above statements was Rs.1,50,51,911/-. 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.1,50,51,911/- amounts to misdirection of funds and loss to the State Exchequer. The respondent Nos.1, 2, 3, 4 and 5 are responsible for the same.

NON-PRODUCTION OF MUTATION REGISTERS

26) The Grama Panchayath, Mantapa 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.

NON-SUBMISSION OF ANNUAL STATEMENT OF STAFF DETAILS

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

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Panchayath Budgeting and Accounting Rules) 2006. The Respondents No.1, 2, 3, 4 and 5 are responsible for the above irregularities.

REGARDING EXPENDITURE OF PANCHAYATHS

28) In relation to payment of expenditures the Grama Panchayath, Mantapa 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 Mantapa 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 Mantapa Gram Panchayath had not followed the above instructions.
- (iii) During the Audit for the year 2016-17, it is noticed that, the materials worth exceeding Rs.1.00 lakh were purchased by calling quotations and bills were split in order to circumvent calling for tenders as per

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Karnataka Transparency in Public Procurement Act, 1999 and Rules, 2000. The Respondent No.1 Sri Jayaramu is responsible for this illegality. The following are the purchases made without calling tenders:-

Sl.No.	Date	Cheque No.	Amount	Details
1.	12/12/2016	092188	50,950	Repairs to Pump and Motor
2.	20/12/2016	2092217	26,000	Drinking Water supply
3.	21/12/2016	2092214	9,600	Drinking Water supply
4.	21/12/2016	2092215	19,200	Drinking Water Supply
5.	21/12/2016	2092208	25,200	Drinking Water Supply
6.	21/12/2016	2092211	33,600	Drinking Water Supply
7.	21/12/2016	2092208	25,200	Drinking Water Supply
8.	21/12/2016	2092209	13,200	Drinking Water Supply
9.	09/12/2016	092364	8,750	Drinking Water supply
10.	12/12/2016	092189	48,850	Drinking Water supply
11.	11/12/2016	092176	91,645	Drinking Water supply
12.	09/12/2016	092192	8,001	Drinking Water supply

(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.

(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

V. Srinivas

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.

NON-DEDUCTION OF INCOME TAX

30) As per the audit report for the year 2016-17, in relation to payment of certain bills of purchases, as per the provisions of Income Tax, income tax was not deducted. The details of bills in which Income Tax was not deducted are as follows:-

Sl.No.	Date	Cheque No.	Amount	Income Tax Amount
1.	09/12/2016	92173	40075	802
2.	09/12/2016	92367	82678	1654
3.	11/12/2016	92187	49500	990
4.	12/12/2016	92190	66781	1336
5.	09/12/2016	92171	45180	904

Respondent No.1 Sri Jayaramu.N is responsible for this illegality.

31) In the Audit Report for the year 2016-17, it is noticed that a bill, amounting to Rs. 68,413/- was paid by cheque number 92366 dated 09/12/2016. In the quotation relating to this purchase, the supplier had not mentioned the VAT amount. After accepting the said quotation while paying the bill, the amount of Rs.8,663/-, towards VAT is paid in excess of the amount mentioned in the quotation, which is the loss caused to the Panchayath.

Sl. No.	Date	Cheque No.	Bill Amount	VAT Amount
1.	09/12/2016	92366	68413	8663

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5/22/2017	2092432	213404	6/12/2017	2092447	32800	6/28/2017	2092229	9430
5/22/2017	2092430	21400	6/13/2017	2092438	3000	6/28/2017	2092251	33200
5/22/2017	2092428	22000	6/13/2017	2092439	4000	6/28/2017	2092248	9118
5/22/2017	2092426	22050	6/13/2017	2092454	79200		TOTAL	3112601
5/22/2017	2092429	9600	6/13/2017	2092459	95051			
5/22/2017	2092427	57333	6/13/2017	2092235	25004			
5/22/2017	2092424	8850	6/13/2017	2092233	9917			
5/22/2017	2092425	8850	6/13/2017	2092462	58818			
5/22/2017	2092423	10100	6/13/2017	2092234	10665			
5/22/2017	2092170	11110	6/13/2017	2092221	36925			

INCIDENT OF MISAPPROPRIATION

33) As per the Audit report for the year 2017-18, during the year totally a sum of Rs.30,36,559/- towards tax and others was collected through receipts. Out of this amount, a sum of Rs. 22,58,369/- was remitted to Panchayath fund and the remaining amount of Rs.8,77,418/- was not remitted. Similarly, during the year 2017-18, totally a sum of Rs.1,16,96,477/- towards tax and others was collected through receipts. Out of this amount, a sum of Rs. 1,12,90,481/- was remitted to the Bank and the remaining amount of Rs.4,05,996/- was not remitted, totally an amount of Rs.12,83,414/- was not remitted. For the query raised by the audit party, Audit query No.03/2017-18 dt. 28/12/2018, the details for having remitted the said amount of Rs.12,83,414/- was not made available. Since the amount was not remitted, there is misappropriation of Rs.12,83,414/- to the Panchayath. Respondent No. 2 Sri Bhaskar and Respondent No.3 Sri Kantharaju.E are responsible for this misappropriation.

As per Rule 25 and 26 of the Karnataka Panchayath Raj (Grama Panchayath Budgeting and accounts) Rules 2006, the Respondent No.2 and 3 have not taken action in relation to receipts of amount. Further, the Respondent No.2 and 3 have not informed the Competent Authority regarding misappropriation of amount as per Rule 111 of Karnataka Panchayath Raj (Gram

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Panchayath Budgeting and accounts) Rules, 2006. The conduct of Respondent No.2 and 3 amounts to negligence, delay tactics and failure to stop the loss to the Panchayath.

REGARDING SCHEMES OF GOVERNMENT

34) In the Audit report for the year 2016-17, the Mantapa Panchayath has not utilised a sum of Rs.32,94,887/- under 14th Finance Scheme; Rs.7,496/- under complete cleanliness movement; which results in failure of objects of the scheme. It is also noticed during the audit that the grants of 14th finance scheme was not utilised as per the guidelines of the scheme, and instead it has been diverted to other purposes, thereby the objects of the scheme is frustrated.

35) In the Audit report for the year 2018-19, the Mantapa Panchayath has not utilised a sum of Rs.2,63,654/- under ESCROW and Rs.64,58,200/- under 14th Finance Scheme; which results in failure of objects of the scheme. It is also noticed during the audit that the grants of 14th finance scheme was not utilised as per the guidelines of the scheme, thereby the objects of the scheme is frustrated.

36) In the Audit report for the year 2016-17 and 2017-18, it is stated that the Mantapa 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

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Stock Register of works and maintenance of machineries were not maintained.

REGARDING MEASUREMENT BOOKS

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

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

38) 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	1,68,725	2,63,739	1,38,336	32,328
Deductions for 2016-17	750	33,750	21,553	1,997
Total	1,69,475	2,97,489	1,59,889	34,325
Remitted to Govt. during 2016-17	-	-	-	-
Balance to be remitted as on 31/3/2017	1,69,475	2,97,489	1,59,889	34,325

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2017-18

Details	Royalty	Sales Tax	Income Tax	Labour Welfare fund
Opening balance on 1/4/2017	1,69,475	2,97,489	1,59,889	34,325
Deductions for 2017-18	32,074	46,491	68,640	62,978
Total	2,01,549	3,43,980	2,28,529	97,303
Remitted to Govt. during 2017-18	48,473	45,493	1,10,032	97,303
Balance to be remitted as on 31/3/2018	1,53,076	2,98,487	1,18,497	-

2018-19

Details	Royalty	Sales Tax	Income Tax	Labour Welfare fund
Opening balance on 1/4/2018	1,53,076	2,98,487	1,18,497	-
Deductions for 2018-19	-	-	-	-
Total	1,53,076	2,98,487	1,18,497	-
Remitted to Govt. during 2018-19	-	-	-	-
Balance to be remitted as on 31/3/2019	1,53,076	2,98,487	1,18,497	-

As on 31/03/2019 a sum of Rs.1,53,076/- towards Royalty; Rs.2,98,487/- towards sales tax, Rs.1,18,497/- towards Income Tax are due to be remitted to the concerned heads of the Government. Non-remittance/Short Remittance of above Royalty, Sales Tax and Income Tax, Funds to the concerned Heads of Department of Government amount to misdirection of funds and loss to the State Exchequer.

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

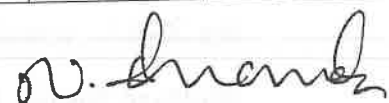
2016-17

Taxes	Schemes	Amount to be deducted during 2016-17	Amount deducted during the year 2016-17	Amount short deducted /left out	Amount remitted to Treasury	Amount short remitted to treasury.
Royalty	Group 1	-	-	-	-	-
	14 th finance	750	750	-	-	750
Total		750	750	-	-	750
Sales Tax	Group 1	7,986	7,986	-	-	7,986
	14 th finance	28,491	25,764	2,727	-	25,764
Total		36,477	33,750	2,727	-	33,750
Income Tax	Group 1	3,993	3,993	-	-	3,993
	14 th finance	17,560	17,310	250	-	17,310
Total		21,553	21,553	250	-	21,553
Labour Welfare Board Fee	Group 1	1,997	1,997	-	-	1,997
	14 th finance	9,569	-	9,569	-	-
Total		11,566	1,997	9,569	-	1,997
Grand Total		70,346	58,050	12,546	-	58,050

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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 short remitted to treasury.
Royalty	Group 1	-	-	-	-	-
	14 th finance	32,074	32,074	-	28,065	4,009
Total		32,074	32,074	-	28,065	4,009
Sales Tax	Group 1	-	-	-	-	-
	14 th finance	46,491	46,491	-	45,493	998
Total		46,491	46,491	-	45,493	998
Income Tax	Group 1	-	-	-	-	-
	14 th finance	68,640	68,640	-	73,639	-
Total		68,640	68,640	-	73,639	-
Labour Welfare Board Fee	Group 1	-	-	-	-	-
	14 th finance	50,652	50,652	-	50,652	-
Total		50,652	50,652	-	50,652	-
CBF	14 th finance	5070	-	5070	-	-
Total		5070	-	5070	-	-
Grand Total		2,02,927	1,97,857	5070	1,97,849	5007



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	Royalty, Sales Tax, Income Tax and Labour Welfare Board Fee details are not available				
	14 th finance					
Total						
Sales Tax	Group 1					
	14 th finance					
Total						
Income Tax	Group 1					
	14 th finance					
Total						
Labour Welfare Board Fee	Group 1					
	14 th finance					
Total						
CBF	14 th finance					
Total						
Grand Total						

As per the above statements, in relation to the year 2016-17 an amount of Rs.2,727/- was not deducted towards Sales Tax; Rs.250/- towards Income Tax and Rs.9,569/- towards Labour Welfare Board Fee from the Contractor/Supplier Bills and a sum of Rs.58,050/- deducted towards Royalty, Sales Tax, Income Tax and Labour Welfare fund was not remitted to the concerned Heads of Account of Government.

In relation to the year 2017-18, an amount of Rs.5,070/- was not deducted towards Contractors Benevolent Fund from the Contractor/Supplier Bills and a sum of Rs.5,007/- deducted

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towards Royalty, Sales Tax, Income Tax, Labour Welfare Board Fee and Contractors Benevolent Fund was not remitted to the concerned Heads of Account of Government.

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.

40) From the Audit reports for the years 2016-17, 2017-18 and 2018-19, it is noticed that 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 Mantapa Panchayath had not followed the above instructions.

41) The Mantapa 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.

42) Apart from the above Registers Mantapa 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

43) In the preparation of financial statements for the year 2017-18 and 2018-19 the Grama Panchayath, Mantapa 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.

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- (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.

44) 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 Mantapa 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.Devarajgowda	24/7/2019 till date

V. Srinivas

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

45) The respondents while submitting their comments have stated that the budgets of the Mantapa Gram Panchayath were prepared every year as per rules and audits of Mantapa Gram Panchayath was conducted. They have not explained the irregularities/loss to the State exchequer stated supra. Their comments cannot be accepted. In view of the above discussions, the respondents have prima facie committed misconduct.

46) 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.

- i) **Respondent No.1** Sri Jayaramu.N, the then Panchayath Development Officer, Mantapa Grama Panchayath, Anekal Taluk, Bengaluru Urban District (for the period from 19/09/2015 to 03/01/2017) – Presently working at Satanuru Grama Panchayath, Anekal Taluk, Bengaluru Urban District.


Dr. S. S. S. S.

- ii) **Respondent No.2** Sri Bhaskar, the then Panchayath Development Officer, Mantapa Grama Panchayath, Anekal Taluk, Bengaluru Urban District (for the period from 02/03/2017 to 28/07/2017) – Presently working at Agara Grama Panchayath, Bengaluru South Taluk.
- iii) **Respondent No.3** Sri Kantharaju.E, the then Panchayath Development Officer, Mantapa Grama Panchayath, Anekal Taluk, Bengaluru Urban District (for the period from 14/08/2017 to 16/02/2019) – Presently working at Neriga Grama Panchayath, Anekal Taluk, Bengaluru Urban District.
- iv) **Respondent No.4** Sri Prakash, the then Panchayath Development Officer, Mantapa Grama Panchayath, Anekal Taluk, Bengaluru Urban District (for the period from 20/03/2019 to 12/06/2019) – Presently working at Taluk Panchayath, Anekal Taluk.
- v) **Respondent No.5** Sri Narendra Babu, Panchayath Development Officer, Mantapa Grama Panchayath, Anekal Taluk, Bengaluru Urban District (for the period from 13/06/2019 to 07/09/2019 and 30/10/2019 to till date).
- vi) **Respondent No.6** Sri Nomesk Kumar, the then Executive Officer, Taluk Panchayath, Anekal Taluk, Anekal (for the period from 1/1/2016 to 18/5/2017) – Presently working as Deputy Secretary, Zilla Panchayath, Chikkaballapur.
- vii) **Respondent No.7** Sri T.K. Ramesh, the then Taluk Executive Officer, Taluk Panchayath, Anekal Taluk, Anekal (for the period from 19/5/2017 to 19/7/2019) – Presently working as Deputy Secretary, Zilla Panchayath, Tumakuru.
- viii) **Respondent No.8** Sri K.C. Devaraj Gowda, Taluk Executive Officer, Taluk Panchayath, Anekal Taluk, Anekal (from 24/7/2019 till date).

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

Connected records are enclosed.


(JUSTICE N. ANANDA)
Upalokayukta-1 29/6,
State of Karnataka, Bengaluru.