

**KARNATAKA LOKAYUKTA**

NO:UPLOK-2/DE/416/2016/ARE-9

M.S.Building,  
Dr. B.R. Ambedkar Veedhi,  
Bengaluru - 560 001.  
Date:29.6.2020

**:: ENQUIRY REPORT ::**

**:: Present ::**

**( Lokappa N.R )**

**Additional Registrar of Enquiries-9  
Karnataka Lokayukta,  
Bengaluru**

Sub: Departmental Enquiry against Sri. Gangadhar,  
the then Secretary (presently panchayath  
Development officer, Muddenahalli grama  
panchayath, Chikballapur Taluk and District -  
reg.

Ref: 1. G.O.No. Gra AaPa 528 GraPamKaa 2016 dated:  
14.9.2016

2. Nomination Order No: UPLOK-2/DE/416/2016/ARE-9  
Bangalore dated: 28.9.2016 of Hon'ble Upalokayukta-2

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This Departmental Enquiry is initiated against Sri.  
Gangadhar, the then Secretary (presently panchayath  
Development officer, Muddenahalli grama panchayath,  
Chikballapur Taluk and District (hereinafter referred to as  
the Delinquent Government Official for short "DGO").

2. In view of the Government Order cited above at  
reference No.1, Hon'ble Upalokayukta vide order dated  
28.9.2016 cited above at reference No.2 has nominated

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Additional Registrar of Enquiries-9 to frame the charges and to conduct the enquiry against the aforesaid DGO.

3. Additional Registrar of Enquiries-9 has prepared Articles of charges, statement of imputations of misconduct, list of witnesses proposed to be examined in support of the charges and list of documents proposed to be relied on in support of the charges.

4. The copies of the same were issued to the DGO calling upon him to appear before the Enquiry Officer and to submit written statement of defence.

5. The Article of charges framed by the ARE-9 against the DGO is as under :

**ANNEXURE-I**  
**CHARGE**

That you-DGO- being the Secretary of the Gram Panchayath during 2006-07 to 2008-09, alone is responsible for the irregularities and violation of finance code and Karnataka Panchayath Raj Act Rules, 2006 (Presently working as PDO of Gram Panchayath, Muddenahalli).

And thereby you-DGO have failed to maintain absolute devotion to duty, the act of which was un-becoming of Government Servant and thereby committed mis-conduct as enumerated U/R 3 (1) (i) to (iii) of Karnataka Civil Service (conduct) Rules 1966.

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**6. ANNEXURE NO.II****STATEMENT OF IMPUTATIONS OF MISCONDUCT**

Sri.Ananda Reddy R/o Kalwara Grama and post Chikballapura taluk and district (herein referred to as the complainant for short) has filed this complaint alleging misappropriation of funds and dereliction of duty while discharging duty in Muddenahalli Gram Panchayath. He has alleged that you-DGO have committed misappropriation of funds in purchasing of bulbs and wires for the use of Gram Panchayath from different shops. He has furnished details of 20 items of such bills.

After perusal of the complaint, same was referred to Technical Audit Cell, Karnataka Lokayukta, Bengaluru for investigation and report. The Asst.Controller-2, Technical Audit Cell, Karnataka Lokayukta, Bengaluru has filed detailed report on 28.05.2015 with documents collected during the course of investigation. During the course of investigation, you-DGO were ascertained as Sri.Gangadhar, the then Secretary of Muddenahalli Gram Panchayath.

The said report of investigation reveals that the allegations are established only against you-DGO.

During the course of further investigation, the comments of you-DGO were called as you are the only person indicted in the investigation report. You-DGO have filed your comments on 7.8.2015 contending that you have not committed any

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irregularities in purchasing of wires to Grama Panchayath. You-DGO have made purchases of articles strictly following the procedure in vogue and considering that 17 villages are covered under Grama Panchayath and in all, there are 21 bore wells in the limits of Gram Panchayath.

On careful perusal of report of TAC, it reveals that during investigation, various documents like bills, vouchers, internal audit report have been considered by the team of Technical Audit Cell, Karnataka Lokayukta, Bengaluru and findings of the said investigation report reveals that:

- a) You-DGO being Secretary of the Gram Panchayath during 2006-07 to 2008-09, alone is responsible for the irregularities and violation of finance code and Karnataka Panchayath Raj (Gram Panchayath Budget and accounts) Rules 2006 and presently working as the PDO of Gram Panchayath Muddenahalli.

I have carefully perused the complaint allegations, report of TAC and also the documents collected during the course of investigation. There are prima facie materials to show that you-DGO while working as Secretary of Gram Panchayath, Muddenahalli is responsible for irregularities committed in purchase of articles etc.,

Hence, the DGOs have failed to maintain absolute integrity, devotion to duty and have acted in a manner which is unbecoming of a Government/Public Servant for which they have made themselves liable for departmental action.

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Since said facts supported by the materials on record prima facie show that you-DGO being Public/Government servant, have committed misconduct as per Rule 3(1)(i) to (iii) of KCS(Conduct) Rules, 1966 and under Rule 14(A) of Karnataka Civil Services(Classification, Control and Appeal) Rules 1957. Hence, the charge.

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**7.** The DGO has appeared on 18.5.2017 before this enquiry authority in pursuance to the service of the Article of charges.

**8.** Plea of the DGO has been recorded and he has pleaded not guilty and claimed for holding enquiry.

**9.** The DGO has submitted written statement, stating that the report dtd: 28.5.2015 submitted by the assistant controller -2 TAC, Karnataka Lokayukta, Bengaluru is not correct. Further submitted that he has maintained all the receipts and vouchers in accordance with Karnataka panchayath raj (grama panchayath) budgeting and accounting) rules 2006. Further submitted that the Investigating officer without verifying the provision of KTPP Act 1999-2000 submitted the report against him. Further submitted that against the rules of Karnataka panchayath raj Act 1993 enquiry initiated on the DGO. Hence pray for drop the charges leveled against him.

**10.** The disciplinary authority has examined the complainant Sri. Ananda Reddy R/o Kaiawara Grama and Post, Chikkaballapura Taluk and District as Pw.1, Sri. Rudramurthy, S/o Shivarajendra B.R., Retired Deputy

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Controller of Accounts, State Accounts department, OOD in Karnataka Lokayukta, Bengaluru is the Investigating officer in this case and he is examined as PW-2 and **Ex.P-1 to ExP-8** are got marked. DGO Sri. Gangadhar, the then Secretary, presently panchayath Development officer, Muddenahalli grama panchayath, Chikballapur Taluk and District has examined himself as DW-1 and has got marked **Ex.D-1** document.

**11.** The second oral statement of DGO has been recorded. The DGO has submitted written arguments. Heard the submissions of the disciplinary authority and DGO both the side. I answer the above charge in **AFFIRMATIVE** for the following;

### **REASONS**

**12.** It is the prime duty of the disciplinary authority to prove the charges that are leveled against the DGOs.

**13.** The disciplinary authority has examined the complainant Sri. Ananda Reddy R/o Kaiawara Grama and Post, Chikkaballapura Taluk and District as Pw.1. PW-1 has deposed in his evidence that in the year 2006-07 to 2008-09 the DGO was working as a secretary of Muddenahalli grama panchayath, Chikballapur Taluk and District. Further deposed that in the year 2010 he had obtained the documents in Muddenahalli grama panchayath in respect of purchase of electric bulbs and cables etc., Thereafter he had found that the DGO obtained the quotation from different electrical shops without date and signature and passed the

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bill. Further he had found that there was no signature of the owner of the shop on the said quotations. Further he has deposed that Muddenahalli grama panchayath allotted the tender to Sri. Ganesha Electricals and Lakshminarayana electrical to purchase the electrical things prior to calling for the quotation. Further he deposed that the electrical shops mentioned in the rate list were not at all in existence. He had informed the same to the higher officer but, they had not taken any action. Thereafter he had filed the complaint before the Karnataka Lokayukta office as per Ex.P-1.

**14.** Sri. Rudramurthy, S/o Shivarajendra B.R., Retired Deputy Controller of Accounts, State Accounts department, OOD in Karnataka Lokayukta, Bengaluru is the Investigating officer in this case and he is examined as PW-2. PW-2 has deposed in his evidence that he was working as Assistant Controller in TAC Karnataka Lokayukta Bengaluru from March 2014 to June 2016. Further he deposed that he had received the compt/ UPLOK/BD /684/2010/ARLO-1 file from Sri. Jayaramaiah, Accounts Superintendent on 27.3.2014 for investigation and to submit the report. Further he deposed that the complainant alleged in his complaint that the concerned grama panchayath officers purchased the electrical cables and bulbs in the year 2006-07 - 2008-09 by violating the rules and caused loss to the state exchequer.

**15.** PW-2 further deposed that after verifying the documents he had found that the DGO had not obtained administrative approval to the rate list and also not produced the action plan and the resolution passed by the grama

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panchayath in respect of purchase of electrical goods. Further, he deposed that on verifying the audit report for the year 2006-07 to 2009-10 he had found that the DGO had not furnished the income and expenditure statement before the audit office for verification of the income and expenditure incurred by the grama panchayath. Further he deposed that DGO had not maintained the records in respect of purchasing of electrical goods and also in respect of drinking water supply scheme, as per the Karnataka panchyath Raj (GRAMA PANCHAYATH) budgeting and accounting) rules 2006. Further he deposed that the DGO as a secretary of the said grama panchayath without following the guidelines prescribed in the above said rules, has purchased the electrical goods, etc.,

**16.** DGO Sri. B.Gangadhar, the then Secretary (presently panchayath Development officer, Muddenahalli grama panchayath, Chikballapur Taluk and District has got examined himself as DW-1. DW-1 has deposed in his evidence that he was working as secretary of Muddenahalli grama panchayath, Chikballapur Taluk and District during the year 2006-07 to 2008-09. Further he deposed that the PW-2 Investigating officer without verifying the provision of the Karnataka panchyath Raj (GRAMA PANCHAYATH) Budgeting and Accounting) Rules 2006 and KTPP Act 1999 filed the false report against him. Further he deposed that initiation of the departmental enquiry against him is against the provision of law.

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**17.** Ex.P1 – is the detailed complaint submitted by PW-1 in Karnataka Lokayukta office. Ex.P2 and 3 is the complaint in form no. 1 and 2 submitted by PW-1 in Karnataka Lokayukta office. Ex.P-4 are the documents submitted by PW-1 in Karnataka Lokayukta office along with complaint. Ex.P-5 is the investigation report submitted by PW-2. Ex.P-6 is the extract of guidelines pertaining to purchases. Ex.P-7 is the audit report copy. Ex.P-8 are the copies of bills, vouchers, material storage Register.

**18.** Ex.D-1 are the documents related to the period 1.4.1991 to 1.4.2020 pertaining to the said grama panchayath.

**19.** Perused the evidence of Pw-1, PW-2, and DW-1, along with document produced by both the sides, and Article of charge. PW-1 complainant has produced Ex.P -4 documents (103 sheets), which includes the quotations and bills in respect of purchasing of electrical goods by the Muddenahalli grama panchayath. On perusing the said bills and quotations, in some of the quotations there is no date and signature of owner of the electrical shops viz., Ganesh electrical and Suraj electrical and hardware, Venu electrical, lakshminarayana electrical and nanjundeshwara electrical from which the purchases were said to have been made.

**20.** Ex.p-5 is the report dtd: 28.5.2015 submitted by PW-2. In the said report PW-2 stated in para 4.1.2, 4.1.3, 4.1.7, which reads as follows;

4.1.2. ಗ್ರಾಮ ಪಂಚಾಯತಿ ಮುದ್ದೇನಹಳ್ಳಿಯ ಪಂಚಾಯತಿಯ ಅಭಿವೃದ್ಧಿ ಅಧಿಕಾರಿಗಳು ಸಲ್ಲಿಸಲಾದ ದಾಖಲಾತಿಗಳು ಹಾಗೂ ಸ್ಥಳೀಯ ಲೆಕ್ಕ ಪರಿಶೋಧನಾ ವರ್ತುಲದ

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ಆಡೀಟ್ ವರದಿಯನ್ನು ಪರಿಶೀಲಿಸಿದಾಗ ಗ್ರಾಮಪಂಚಾಯತಿಯ ಕುಡಿಯುವ ನೀರು ನಿರ್ವಹಣೆಗಾಗಿ 2006-07ರಿಂದ 2008-09 ರ ಅವಧಿಯಲ್ಲಿ ವಿದ್ಯುತ್ ಸಾಮಗ್ರಿ ಹಾಗೂ ನೀರು ಸರಬರಾಜು ಉಪಕರಣಗಳನ್ನು ಕೆಳಕಂಡಂತೆ ಖರೀದಿಸಿರುವುದು ಕಂಡುಬಂದಿರುತ್ತದೆ.

ಅವಧಿ	ದೂರುದಾರರು ತಿಳಿಸಿರುವ ಖರೀದಿಯ ಮೊತ್ತ	ಒಟ್ಟಾರೆ ಖರೀದಿ (ಆಡೀಟ್ ವರದಿಯಂತೆ)
2006-07	ರೂ. 62,031-00	4,04,938-00
2007-08	ರೂ. 22,426-00	3,32,299-00
2008-09	ರೂ. 62,107-00	4,90,120-00

ಸದರಿ ಖರೀದಿಗಳಿಗೆ ಸಂಬಂಧಪಟ್ಟಂತೆ, ಡಿಸಿ ಬಿಲ್ಲು ರಿಜಿಸ್ಟರ್, ದಾಸ್ತಾನು ವಿತರಣಾ ವಹಿ, ನಗದು ಪುಸ್ತಕ ಹಾಗೂ ಬ್ಯಾಂಕ್ ಪಾಸ್ ಪುಸ್ತಕಗಳಲ್ಲಿ ಖರೀದಿ ವಿವರಗಳು ಲಭ್ಯವಿರುತ್ತವೆಯಾದರೂ ಖರೀದಿಸಿರುವ ವಿದ್ಯುತ್ ಉಪಕರಣಗಳನ್ನು ಕುರಿತು ವಾರ್ಷಿಕ ಕ್ರಿಯಾ ಯೋಜನೆಯಾಗಲೀ, ಖರೀದಿ ಸಂಬಂಧ ಕರೆಯಲಾದ ಟೆಂಡರ್/ಕೊಟೇಷನ್‌ಗಳ ಪ್ರತ್ಯೇಕ ಕಡತಗಳಾಗಲೀ, ಕೊಟೇಷನ್‌ಗಳಲ್ಲಿ ಖರೀದಿಸಿದ ಉಪಕರಣಗಳ ಬಗ್ಗೆ ತುಲನಾತ್ಮಕ ಪಟ್ಟಿ ತಯಾರಿಸಿರುವುದಾಗಲೀ ಕಂಡುಬರುವುದಿಲ್ಲ.

4.1.3. ದೂರುದಾರರು ತಿಳಿಸಿರುವಂತೆ ಸದರಿ ಖರೀದಿಗಳಲ್ಲಿ ಕಂಡುಬರುವ ದರಪಟ್ಟಿಗಳಲ್ಲಿ ದರಪಟ್ಟಿ ಸಲ್ಲಿಸಿದ ಮಾಲೀಕರ/ವ್ಯವಸ್ಥಾಪಕರ ಸಹಿಗಳು ಇರುವುದಿಲ್ಲ. ದರಪಟ್ಟಿಗಳನ್ನು ಖರೀದಿ ದಿನ ಅಥವಾ ಖರೀದಿ ನಂತರ ಪಡೆದಿರುವಂತಹ ಪ್ರಕರಣಗಳು ಕಂಡುಬರುತ್ತವೆ. ದರಪಟ್ಟಿಯಲ್ಲಿ ದಿನಾಂಕಗಳು ಇರುವುದಿಲ್ಲ. ಒಂದೇ ದರಪಟ್ಟಿ ಪಡೆದು ಖರೀದಿಸಿರುವಂತಹ ಪ್ರಕರಣಗಳು ಸಹ ಕಂಡುಬರುತ್ತವೆ. ಈ ಅಂಶಗಳನ್ನು ಪರಿಶೀಲಿಸಿದಾಗ ಗ್ರಾಮ ಪಂಚಾಯತಿಯ ಕಾರ್ಯದರ್ಶಿಯವರು ಗ್ರಾಮ ಪಂಚಾಯತಿಯ ಕುಡಿಯುವ ನೀರು ನಿರ್ವಹಣೆ ಮತ್ತು ವಿದ್ಯುತ್ ಸಂಪರ್ಕಗಳ ವೆಚ್ಚಗಳಿಗೆ ಸಂಬಂಧಪಟ್ಟಂತೆ ಕರ್ನಾಟಕ ಪಂಚಾಯತ್ ರಾಜ್ (ಗ್ರಾಮ ಪಂಚಾಯತಿ ಆಯವ್ಯಯ ಮತ್ತು ಲೆಕ್ಕಪತ್ರಗಳು) ನಿಯಮಗಳು 2006ರ ಅಧ್ಯಾಯ-9ರ ನಿಯಮ-72ರನ್ವಯ ಯಾವುದೇ ಕ್ರಿಯಾಯೋಜನೆ, ಆಯವ್ಯಯ ಹಂಚಿಕೆ, ಗ್ರಾಮ ಪಂಚಾಯತಿಯ ಠರಾವು, ಸಂಬಂಧಪಟ್ಟ ಪ್ರಾಧಿಕಾರಗಳಿಂದ ಪಡೆದ ಆಡಳಿತಾತ್ಮಕ ಮಂಜೂರಾತಿ ಪಡೆದಿರುವುದಾಗಲೀ, ಸ್ಪರ್ಧಾತ್ಮಕ ದರದಲ್ಲಿ ನಿಗದಿತ ಕಾರ್ಯವಿಧಾನಗಳಂತೆ ಎಲ್ಲಾ ನಿಯಮಗಳನ್ನು ಪಾಲಿಸಿ ಸಾಮಗ್ರಿಗಳನ್ನು ಖರೀದಿಸಿರುವುದಾಗಲೀ ಕಂಡುಬರುವುದಿಲ್ಲ. ಮುಂದುವರೆದು, ಅಧ್ಯಾಯ-6 ರಲ್ಲಿನ ನಿಯಮ-42 ರಿಂದ 46 ರಲ್ಲಿನ ಸೂಚನೆಗಳಂತೆ ಗ್ರಾಮ ಪಂಚಾಯತಿ ವೆಚ್ಚಗಳ ಸಾಮಾನ್ಯ ಕಾರ್ಯವಿಧಾನವನ್ನು ಅನುಸರಿಸಿ ಪಾವತಿ ಬಿಲ್ಲುಗಳನ್ನು ಹಾಗೂ ಫೋಚರ್‌ಗಳನ್ನು ತಯಾರಿಸಿರುವುದಿಲ್ಲ. ಅಲ್ಲದೇ ಸಾಮಗ್ರಿಗಳನ್ನು ಖರೀದಿಸಿ

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ಸ್ವೀಕರಿಸಿರುವ ಬಗ್ಗೆ ಹಣ ಪಾವತಿಸುವಾಗ ಖರೀದಿಸಿದ ಸಾಮಗ್ರಿಗಳನ್ನು ಸುಸ್ಥಿತಿಯಲ್ಲಿ ಪಡೆದ ಬಗ್ಗೆ ಗುಣಮಟ್ಟ ಪ್ರಮಾಣ ಪತ್ರ ಹಾಗೂ ಅವುಗಳನ್ನು ಕಾಮಗಾರಿಗಳಿಗೆ ಉಪಯೋಗಿಸಿದ ಅಥವಾ ದಾಸ್ತಾನು ತೆಗೆದುಕೊಂಡಿರುವ ಪ್ರಮಾಣ ಪತ್ರಗಳನ್ನು ಬಿಲ್ಲುಗಳ ಮೇಲೆ ಕಾರ್ಯದರ್ಶಿಯವರ ದೃಢೀಕರಣದೊಂದಿಗೆ ದಾಖಲಿಸಿರುವುದಿಲ್ಲ. ಆಯವ್ಯಯದ ತಃಖ್ತೆಗಳನ್ನು ತಯಾರಿಸಿ ಅನುಮೋದಿತಗೊಂಡ ದಾಖಲೆಗಳನ್ನು ಲೆಕ್ಕ ಪರಿಶೋಧನೆಗೆ ಹಾಜರುಪಡಿಸದಿರುವ ಬಗ್ಗೆ ಹಾಗೂ ವರ್ಗೀಕೃತ ಜಮಾ ಖರ್ಚಿನ ವಿವರದ ಪಟ್ಟಿಯನ್ನು ತಪಾಸಣೆಯ ಗಮನಕ್ಕೆ ತರದಿರುವ ಬಗ್ಗೆ ಲೆಕ್ಕ ಪರಿಶೋಧನಾ ವರದಿಯ ಕಂಡಿಕೆ-5 ಮತ್ತು 7 ರಲ್ಲಿ ದಾಖಲಿಸಿರುವುದು ಕಂಡುಬರುತ್ತದೆ.

4.1.7. ಆದಕಾರಣ ಮೇಲ್ಕಂಡ ಖರೀದಿಯಲ್ಲಿನ ಎಲ್ಲಾ ನ್ಯೂನತೆಗಳಿಗೆ ಸಂಬಂಧಪಟ್ಟಂತೆ ಶ್ರೀ.ಗಂಗಾಧರಯ್ಯ, ಗ್ರಾಮ ಪಂಚಾಯಿತಿ ಕಾರ್ಯದರ್ಶಿಯವರು, ಎಲ್ಲಾ ಲೆಕ್ಕಪತ್ರಗಳನ್ನು ಹಾಗೂ ಆರ್ಥಿಕ ವ್ಯವಹಾರಗಳನ್ನು ಜವಾಬ್ದಾರಿಯುತವಾಗಿ ನಿರ್ವಹಿಸುವಲ್ಲಿ ಹಾಗೂ ಕರ್ನಾಟಕ ಆರ್ಥಿಕ ಸಂಹಿತೆ ಅನುಚ್ಛೇದ-14(ಎ), 15(1) ಮತ್ತು (2) ಹಾಗೂ 16 ರಲ್ಲಿನ ಮಾರ್ಗಸೂಚಿಗಳನ್ನು ಪಾಲಿಸುವಲ್ಲಿ ವಿಫಲರಾಗಿ ಕರ್ತವ್ಯಲೋಪವೆಸಗಿರುತ್ತಾರೆ.

**21. Further PW-2 has given his opinion in para no.**

5.00 in respect of DGO as follows;

5.00 ತನಿಖಾ ಫಲಿತಾಂಶ:

ದೂರುದಾರರಾದ ಶ್ರೀ. ಕೆ.ಎಂ. ಆನಂದರೆಡ್ಡಿ ರವರು ತಮ್ಮ ದೂರಿನಲ್ಲಿ ಎದುರುದಾರರಾದ ಮುದ್ದೇನಹಳ್ಳಿ ಗ್ರಾಮ ಪಂಚಾಯಿತಿಯ ಕಾರ್ಯದರ್ಶಿ, ಅಧ್ಯಕ್ಷರು ಮತ್ತು ಇಂಜಿನಿಯರ್ ಮತ್ತು ಕಾರ್ಯನಿರ್ವಾಹಕ ಅಧಿಕಾರಿಗಳು, ಚಿಕ್ಕಬಳ್ಳಾಪುರ ತಾಲ್ಲೂಕು ಪಂಚಾಯಿತಿ ಇವರ ಒಂದು ಸಲ್ಲಿಸಿರುವ ದೂರಿಗೆ ಸಂಬಂಧಪಟ್ಟಂತೆ, ಗ್ರಾಮ ಪಂಚಾಯಿತಿಯ ಪಿಡ್ಯುತ್ ಸಾಮಗ್ರಿ ಮತ್ತು ಕುಡಿಯುವ ನೀರು ಸಾಮಗ್ರಿಗಳ ಖರೀದಿಯಲ್ಲಿ ಎಸಗಿದ್ದಾರೆನ್ನಲಾದ ಅನ್ವಯವಹಾರಗಳಿಗೆ ಸಂಬಂಧಪಟ್ಟಂತೆ ಗ್ರಾಮ ಪಂಚಾಯಿತಿ ಕಾರ್ಯದರ್ಶಿಯವರು, ಕರ್ನಾಟಕ ಪಂಚಾಯತ್ ರಾಜ್ (ಗ್ರಾಮ ಕರ್ನಾಟಕ ಪಂಚಾಯತ್ ರಾಜ್ (ಗ್ರಾಮ ಪಂಚಾಯಿತಿ ಆಯವ್ಯಯ ಮತ್ತು ಲೆಕ್ಕಪತ್ರಗಳು) ನಿಯಮಗಳು 2006ರ ಅಧ್ಯಾಯ-6, 8 ಮತ್ತು 9 ರಲ್ಲಿನ ನಿಯಮಗಳನ್ನು ಹಾಗೂ ಕರ್ನಾಟಕ ಆರ್ಥಿಕ ಸಂಹಿತೆಯ ಅನುಚ್ಛೇದ-14(ಎ), 15(1) ಮತ್ತು (2) ಹಾಗೂ 16 ರ ಮಾರ್ಗಸೂಚಿಗಳನ್ನು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು ಖರೀದಿ ಪ್ರಕ್ರಿಯೆ ನಡೆಸದೆ ಕರ್ತವ್ಯಲೋಪವೆಸಗಿರುವುದು ಕಂಡುಬರುತ್ತದೆ. ಈ ಕರ್ತವ್ಯಲೋಪಕ್ಕೆ ಶ್ರೀ. ಗಂಗಾಧರಯ್ಯ, ಕಾರ್ಯದರ್ಶಿಯವರು ಕಾರಣರಾಗಿರುತ್ತಾರೆ. ಇವರು ಹಾಲಿ ಸದರಿ ಗ್ರಾಮ ಪಂಚಾಯಿತಿಯಲ್ಲೇ ಪಂಚಾಯಿತಿ ಅಭಿವೃದ್ಧಿ ಅಧಿಕಾರಿಯಾಗಿ ಕಾರ್ಯನಿರ್ವಹಿಸಿರುತ್ತಾರೆ, ಇವರ ವಯೋನಿವೃತ್ತಿ ದಿನಾಂಕ:31-10-2025 ಗಳಾಗಿರುತ್ತವೆ.

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**22. Karnataka Financial Code Articles No.14 to 16 reads as follows;**

**“EXPENDITURE**

**14.** No Government servant may incur any item of expenditure from public funds **unless** the following two conditions are both satisfied :

(a) The expenditure must have been sanctioned by a general or special order of the authorities competent to sanction such expenditure ; and

(b) Sufficient funds must have been provided for the expenditure in Appropriation Acts for the current financial year or by a re-appropriation of funds sanctioned by the authority competent to sanction such a re-appropriation.

14-A. In the event of the orders communicating the allotment of funds for each year not being received before the commencement of the financial year, Drawing Officers may authorise expenditure in anticipation of funds on pay and other charges on the basis of that incurred in the last month of the preceding year.

**CANONS OF FINANCIAL PROPRIETY**

**15.** Further, every Government servant who incurs or authorises the incurring of expenditure of public money shall see that it does not contravene the following principles which are termed as the canons of financial propriety and which shall be observed by all Government servants vested with powers of sanctioning expenditure :-

(1) Every Government servant should exercise the same vigilance in respect of expenditure incurred from



*Government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.*

*(2) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.*

*(3) Government revenues should not be utilised for the benefit of a particular person or section of the community unless*

*:-*

*(i) a claim for the amount could be enforced in a court of law, or*

*(ii) the expenditure is in pursuance of a recognised policy or custom.*

*(4) No authority should sanction any expenditure which is likely to involve at a later date expenditure beyond its own powers of sanction:*

*(5) The amount of allowances, such as travelling allowances, granted to meet expenditure of a particular type, should be so regulated that the allowances are not on the whole sources of profit to the recipients.*

*The Accountant General will bring to the notice of Government in the Finance Department breach of any of these canons.*

*It must be remembered that a Government servant has to satisfy not only himself but also the Audit Officer that there has been no breach of any one of these canons.*

**16.** *It is the duty of every Government servant not merely to observe complete integrity in financial matters, but also to be constantly watchful to see that the best possible value is obtained for all public funds spent by him or under his control*

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and to guard scrupulously against every kind of wasteful expenditure from public funds.

**RESPONSIBILITY OF TREASURY OFFICERS  
REGARDING PAYMENTS”**

**23.** PW-2 in support of his report produced the Ex.P-6 (Page no. 173 to 190) copy of the **Karnataka panchyath raj (GRAMA PANCHAYATH) budgeting and accounting) rules 2006 (Rules: 41 to Rule 106).**

Rule: 46, 47 and 72 which reads as follows;

**46. Preparation of vouchers** – *The following instructions shall be followed in the preparation of vouchers-*

1. *Voucher shall indicate full particulars regarding the nature of claim, amount claimed, period to which the claim relates if it arises periodically, orders sanctioning the charge and the detailed classification of the charges.*
2. *It shall bear or have attached to it an acknowledgement of payment signed by the person for whom or on whose behalf the claim is put forth.*
3. *Dates of payment shall invariably be noted by the payees in their acknowledgement. If for any reason, such as illiteracy of the payee or presentation of a receipt in anticipation of payment, it is not possible for the payee to note the date of payment, the date of actual payment shall be noted by the Secretary under his initials.*
4. *In the case of payments made by remittance through the Post Office, the Postal Money Order receipts shall be filed with the*

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*voucher. In the case of payment for articles received by Value Payable Post, the value payable cover together with the invoice or bill showing the details of the items paid for shall be enclosed to the voucher.*

*In the case of payments for supplies received or other purchases made, certificate shall be recorded under the signature of the Secretary on the bills to the effect that the materials were received in good condition (Quality Certificate) and that they are taken to the stock account (Quantity Certificate). The page number of the stock register in which entries pertaining to such materials are made shall also be recorded on the bills.*

**47. Passing of Bills** - *Bills and relative vouchers prepared in the manner indicated in the foregoing rule, shall be examined by the Secretary who shall after satisfying himself that the claim is admissible, the authority good, the signature true and in order, signs the bill and submit to it Adhyaksha for his signature. The Adhyaksha shall sign the bill after ensuring that the claim is in order.*

**72. Procedure for execution of Development work-**  
*When a grama panchayath passes a resolution to take up any development work, the secretary of the grama panchayath before the commencement of the work shall ensure the following. -*

- 1. Sufficient budget allocation is available for the work in the approved annual budget.*

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2. *Estimate is prepared keeping in view the schedule of rate of the public works department.*
3. *Technical sanction (Rule 77) and administrative sanction (Rule 80) are obtained from the competent authorities.*
4. *Relevant procedure or rules are followed in awarding the work on competitive rate and as per prescribed procedures.*

**24.** Further PW-2 produced Ex.p-7 copy of the audit report for the year 2007-08 in respect of Muddenahalli grama panchayath (page no. 191- 294). In the said audit report, part-IV sub para 5 and 7 disclose that the DGO had neither furnished the income and expenditure statement in respect of 2007-08 as per rules nor proper documents in this respect. Further he stated in the audit report that the DGO had not maintained the records as per the Karnataka Panchyath Raj (GRAMA PANCHAYATH) Budgeting and Accounting) Rules 2006. Ex.P-8 is the document submitted by the Panchayath development officer Muddenahalli grama panchayath (page no. 295- 585). The said document includes quotation and bills in respect of purchase of electrical goods and drinking water supply materials. On perusing the said bills and quotations, in some of the quotation and bills, date and signature of the owner of the electrical shops were not mentioned. Further the DGO had not produced the copy of the resolution passed by the grama panchayath regarding purchase of the said electrical goods. PW-2 has not stated in his evidence that DGO caused loss to the state exchequer in

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the purchases made. He has only deposed that DGO committed irregularities and violated rules while purchasing the electrical goods. In the audit report also nothing is stated regarding misappropriation of amount by the DGO during his period.

**25.** Considering the above said documents with the report submitted by the PW-2 with relevant provision of law, it is clear that the DGO has violated Financial Code and Karnataka PanchyathRraj (GRAMA PANCHAYATH) Budgeting and Accounting) Rules 2006 and committed irregularities at the time of purchasing the electrical goods as stated above. There is no material evidence from the side of the DGO to disbelieve the report submitted by the PW-2 i.e., Ex.P-5 and material placed by the disciplinary authority. Thereby the disciplinary authority has succeeded to prove the charge leveled against the DGO.

**26.** In the above said facts and circumstances, I hold that the charge leveled against the DGO is proved. Hence, report is submitted to Hon'ble Upalokayukta for further action.

*Joon* 29/08/2020

(Lokappa N.R)

Additional Registrar Enquiries-9  
Karnataka Lokayukta,  
Bengaluru.

**i) List of witnesses examined on behalf of Disciplinary Authority.**

Pw.1	Sri. Ananda Reddy R/o Kaiawara Grama and Post, Chikkaballapura Taluk and District original
PW-2	Sri. Rudramurthy, S/o Shivarajendra B.R., Retired Deputy Controller of Accounts, State Accounts department, OOD in Karnataka Lokayukta, Bengaluru original

**ii) List of Documents marked on behalf of Disciplinary Authority.**

Ex.P1	Ex.P1 – is the detailed complaint submitted by PW-1 in Karnataka Lokayukta office.
Ex.P 2 & 3	Ex.P2 and 3 is the complaint in form no. 1 and 2 submitted by PW-1 in Karnataka Lokayukta office.
Ex.P- 4	Ex.P-4 are the documents submitted by PW-1 in Karnataka Lokayukta office along with complaint.
Ex.P5	Ex.P-5 is the investigation report submitted by PW-2.
Ex.P6	Ex.P-6 is the extract of guidelines pertaining to purchases.
Ex.P7	Ex.P-7 is the audit report copy.
Ex.P-8	Ex.P-8 are the copies of bills, vouchers, material storage Register.

**iii) List of witnesses examined on behalf of DGO.**

DW-1	DGO Sri. Gangadhar, the then Secretary (presently panchayath Development officer, Muddenahalli grama panchayath, Chikballapur Taluk and District original
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**iv) List of documents marked on behalf of DGO**

Ex.D-1	Ex.D-1 are the documents related to the period from 1.4.1991 to 1.4.2020 pertaining to the said grama panchayath.
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*J. N. R.*  
29/06/2020

(Lokappa N.R)

Additional Registrar Enquiries-9  
Karnataka Lokayukta,  
Bengaluru.



**KARNATAKA LOKAYUKTA**

No.Uplok-2/DE/416/2016/ARE-9

Multi-storeyed Building,  
Dr.B.R. AmbedkarVeedhi,  
Bengaluru, dt.10.07.2020.**RECOMMENDATION**

Sub: Departmental inquiry against Sri. Gangadhar, the then Secretary (presently Panchayath Development Officer), Muddenahalli Grama Panchayath, Chikkaballapur Taluk and District-reg.

Ref: 1. G.O.No.ಗ್ರಾಅಪ/528/ಗ್ರಾಪಂಕಾ/2016, ಬೆಂಗಳೂರು, dated 14.9.2016.

2. Nomination Order No: UPLOK-2/DE/416/2016  
Bengaluru, dated 28.9.2016.

3. Report of ARE-9, KLA, Bengaluru, dated 29.6.2020.

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The Government by its order dated 14.9.2016 initiated the disciplinary proceedings against Sri. Gangadhar, the then Secretary (presently Panchayath Development Officer), Muddenahalli Grama Panchayath, Chikkaballapur Taluk and District [hereinafter referred to as Delinquent Government Official, for short as 'DGO'] and entrusted the departmental inquiry to this Institution.

2. This Institution by Nomination Order No: UPLOK-2/DE/416/2016 dated 28.9.2016 nominated Additional Registrar of Enquiries-9, Karnataka Lokayukta, Bengaluru, as the Inquiry Officer to frame

charges and to conduct departmental inquiry against DGO for the alleged charge of misconduct, said to have been committed by him.

3. The DGO - Sri. Gangadhar, the then Secretary (presently Panchayath Development Officer), Muddenahalli Grama Panchayath, Chikkaballapur Taluk and District, was tried for the following charge:-

“That you-DGO- being the Secretary of the Gram Panchayath during 2006-07 to 2008-09, alone is responsible for the irregularities and violation of finance code and Karnataka Panchayath Raj Act Rules, 2006 (Presently working as PDO of Gram Panchayath, Muddenahalli).

And thereby you-DGO have failed to maintain absolute devotion to duty, the act of which was un-becoming of Government Servant and thereby committed mis-conduct as enumerated U/R 3 (1) (i) to (iii) of Karnataka Civil Service (conduct) Rules 1966”.

4. The Inquiry Officer (Additional Registrar of Enquiries-9) on proper appreciation of oral and documentary evidence has held that, the charge framed against the DGO - Sri. Gangadhar, the then Secretary (presently Panchayath Development Officer), Muddenahalli Grama Panchayath, Chikkaballapur Taluk and District, is proved.

5. On re-consideration of report of inquiry and all other materials on record, I do not find any reason to interfere with the findings recorded


by the Inquiry Officer. Therefore, it is hereby recommended to the Government to accept the report of Inquiry Officer.

6. As per the First Oral Statement of DGO furnished by the Inquiry Officer, the DGO - Sri. Gangadhar, the then Secretary (presently Panchayath Development Officer), Muddenahalli Grama Panchayath, Chikkaballapur Taluk and District, is due for retirement on 14.10.2025.

7. Having regard to the nature of charge 'proved' against DGO - Sri. Gangadhar, the then Secretary (presently Panchayath Development Officer), Muddenahalli Grama Panchayath, Chikkaballapur Taluk and District and considering the totality of circumstances, it is hereby recommended to the Government to impose penalty of withholding two annual increments payable to DGO Sri. Vijayakumar, with cumulative effect.

8. Action taken in the matter shall be intimated to this Authority.

Connected records are enclosed herewith.

 10-7-20

**(JUSTICE B.S.PATIL)**

Upalokayukta,  
State of Karnataka.

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