Purusha is free from karma. No vibration of any kind takes place in him. Prakriti is the doer of all karma, while Purusha is merely the witness to it. But for the presence of the Purusha, no action is possible for the Prakriti. So say the scriptures.

- Sri Ramakrishna

The Three Gunas give Impetus to Karma — 18-40 ज्ञानं ज्ञेषं परिज्ञाता त्रिविधा कर्मचोदना । फरणं कर्म फर्तेति त्रिविधः कर्मसंग्रहः ॥ १८ ज्ञानम् (ज्ञान्यम्) हेयम् परिन्ज्ञाता न्निन्विधा कर्म-चीदना । करणण कर्म युर्जी इति व्यविधः वर्म-सम्प्रदृष्टः ॥

jñānam jñeyam parijñātā trividhā karmacodanā | karaṇam karma karte 'ti trividhah karmasamgrahah||

ज्ञानम् jñānam knowledge ज्ञेयम् jñeyam the knowable परिज्ञाता parijñātā the knower त्रिविधा trividhā threefold कमेंचोदना karmacodanā impulse to action करणम् karanam the organ कर्म karma the action कर्ता kartā the agent द्वेत iti thus त्रिविध: trividhalt threefold कर्मसंग्रह: karma samarahah the basis of action

Knowledge, the object of knowledge and the knower form the threefold incitement to action; and the instrument, the object and the agent are the threefold constituents of action.

Knowledge mentioned herein refers to the knowledge obtained through the senses. The object of knowledge is that which is perceived by the senses and interpreted by the intellect. The knower is the Jivatman burdened with and impeded by all of his inclinations and dispositions. These three put together form the tripution the triad of knowledge.