

FIRST INFORMATION REPORT

முதல் தகவல் அறிக்கை  
(Under Section 154 Cr.P.C.)  
(சூ.ந.வி.தொ.பிரிவு 154 இன் கீழ்)

TAMIL NADU POLICE  
INTEGRATED INVESTIGATION FORM-I

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8097111

- District : சேலம் PS: ஊ.க.க.பாவு Year: 2018 FIR No: 5/20/2018 Date: 31.01.2018  
மாவட்டம் காவல்நிலையம் ஆண்டு முத.அ. எண் நாள்
- (i) Act சட்டம்: ஊழல் தடுப்பு சட்டம் 1988 Sections பிரிவுகள்: U/S. 13(2) & 13(1)(C) of 1988  
(ii) Act சட்டம்: இத்திய தண்டனை சட்டம். Sections பிரிவுகள்: 13(2) & 13(1)(C) of 1988  
(iii) Act சட்டம்: Sections பிரிவுகள்: 100(B), 167, 465, 467, 468, 471, 474, 477-A, 409, 400 IPC.  
(iv) Other Acts & Sections பிற சட்டங்களும், பிரிவுகளும் :
- (a) Occurrence of Offence Day : Date from : 2013 - Date to : 2014 -  
குற்ற நிகழ்வு நாள் நாள் முதல் 2013 நாள் வரை 2015  
Time Period : Time from : நேரம் முதல் நேரம் வரை  
(b) Information Received at PS. Date : 31.01.2018 Time : 14.00 hrs.  
காவல் நிலையத்திற்கு தகவல் கிடைத்த நாள் நேரம்  
(c) General Diary Reference : Entry No(s) Vol. I Time : 14.00 hrs.  
பொது நாட்குறிப்பில் பதிவு விவரம் எண் நேரம்
- Type of Information : Written/ Oral : Sub-metto.  
தகவலின் வகை : எழுத்து மூலம் / வாய் மொழியாக
- Place of Occurrence (a) Direction and Distance from PS: about 42 kms, west.  
குற்ற நிகழ்விடம் (அ) காவல்நிலையத்திலிருந்து எவ்வளவு தூரமும், எத்திசையும்  
Beat Number : (b) Address : Koonandiyur Panchayat office,  
முறைக் காவல் எண் முகவரி Koonandiyur village,  
Mecheri union, Mecheri (Tq), Salem (Dist)  
(c) In case outside limit of this Police Station, then the Name of P S District  
இக்காவல் நிலைய எல்லைக்கப்பால் நடந்து இருக்குமாயின், அந்நிலையில் அந்த கா.நி.பெயர் மாவட்டம்
- Complainant /Informant (a) Name : P. Thangamanni (b) Father's/ Husband's Name : D/o. K. Ponnusamy.  
குற்றமுறையிட்டாளர்/ தகவல் தந்தவர் பெயர் தந்தை / கணவர் பெயர்  
(c) Date / Year of Birth : (d) Nationality : Indian (e) Passport No. :  
நாள் / பிறந்த ஆண்டு நாட்டினம் வெளிநாட்டு கடவுச்சீட்டு எண்  
Date of Issue : Place of Issue :  
வழங்கப்பட்ட நாள் வழங்கப்பட்ட இடம்  
(f) Occupation : Inspector of Police (g) Address : vigilance and Anti-corruption,  
தொழில் முகவரி Salem.
- Details of Known/Suspected/Unknown accused with full particulars. (Attach separate sheet if necessary)  
தெரிந்த / ஐயப்பாட்டிற்குரிய / தெரியாத குற்றஞ்சாட்டப்பட்டவரின் முழுமையான விவரங்கள்  
(தேவையெனில் தனித்தாள் இணைக்கவும்) 1) A1, Tr. K.P. Govindan, Formerly president, Koonandiyur Village, Mecheri Union, Mecheri (Tq), 2) A2, Tr. A. Valluvan, Vice President, Koonandiyur Village, Mecheri Union, Mecheri (Tq), 3) A3, Tr. T. Mathiyar Formerly Dy. BDO (Audit) now retired, O/o the BDO, Mecheri Union & A4) A4, Tr. S. Ravi, Assistant Director, (Audit) Rural Development, Salem District.
- Reasons for delay in reporting by the complainant / Informant:  
குற்றமுறையிட்டாளரால் / தகவல் கொடுப்பவரால் முறையிட்டதில் தகவல் கொடுப்பதில் தாமதம்  
Due to Detailed Enquiry Conducted.

9. Particulars of properties stolen / involved (Attach separate sheet if necessary)  
களவாடப்பட்ட / களவிற்குள்ளான சொத்துக்களின் விவரம் (தேவையெனில் தனித் தாளில் இணைக்கவும்)
10. Total value of properties stolen / involved :  
களவாடப்பட்ட / களவிற்குள்ளான சொத்துக்களின் மொத்த மதிப்பு
11. Inquest Report / Un-natural death Case No. if any:  
பிண விசாரணை அறிக்கை / இயற்கைக்கு மாறான இறப்பு எண் ஏதேனும் இருந்தால்
12. FIR Contents (Attach separate sheet, if required) :  
முதல் தகவல் அறிக்கையின் சுருக்கம். (தேவையெனில் தனித்தாளில் இணைக்கவும்)

A. Separate enclosure is enclosed herewith.

13. Action taken : Since the above report reveals commission of offence(s) as mentioned in Item No.2 registered the case and took up the investigation / directed P. D. Thangarani Rank Inspector to take up the Investigation / Refused Investigation / transferred to PS.....on point of jurisdiction.

எடுக்கப்பட்ட நடவடிக்கை : மேலே குற்ற முறையீட்டில் உள்ளவை பிரிவு 2ல் கூறப்பட்ட சட்ட பிரிவுப்படியான குற்றமாக வழக்கு பதிவு செய்து புலனாய்வுக்கு எடுத்துக்கொள்ளப்பட்டது / பணிக்கப்படுதல் ..... பதவி ..... நிலை பணியாளரின் புலனாய்வுக்கு எடுத்துக்கொள்ள பணிக்கப்பட்டது / மறுக்கப்பட்டு எல்லையைக் கருதி புலனாய்வுக்கு ..... காவல் நிலையத்திற்கு மாற்றப்படுகிறது.

FIR read over to the Complainant / Informant, admitted to be correctly recorded and a copy given to the Complainant / Informant free of cost.

முதலு. குற்றமுறையீட்டாளருக்கு / தகவல் தந்தவருக்கு படித்துக்காட்டி, அது சரியாக எழுதப்பட்டு இருப்பதாக ஏற்றுக் கொள்ளப்பட்டு, அதன் படி நகல் ஒன்று இலவசமாக கொடுக்கப்பட்டது.

14. Signature / Thumb Impression of the Complainant / Informant  
குற்றமுறையீட்டாளர் / தகவல் கொடுப்பவரின் ஒப்பம் / பெருவிரல் இரேகைப் பதிவு

Signature of the Officer in-charge, Police Station  
காவல் நிலைய பொறுப்பு அலுவலரின் ஒப்பம்

15. Date & Time of despatch to the court:  
நீதிமன்றத்திற்கு அனுப்பப்பட்ட நாளும், நேரமும்

Name: பெயர் P. Thangarani  
Rank: நிலை Inspector of police, No. எண் Vigilance and Anti corruption,  
Salem.

**ATTACHMENT TO COLUMN No.12 OF FIRST INFORMATION REPORT IN VIGILANCE AND ANTI-CORRUPTION, SALEM DETACHMENT CRIME No.05/AC/2018.**

1. A Detailed Enquiry was taken up on the orders of the Director, V&AC, Chennai, for the allegation of Cheating and Misappropriation of government funds, during various financial years, while executing, the maintenance and repair works, in respect of water pipelines and Street lights in Koonandiyur Village Panchayat, Mettur-Taluk. During the course of Detailed Enquiry the following facts came to light.

2. Accused-1 (A-1) Tr.K.P.Govindan and Accused-2 (A-2) Tr.A.Vellaiyan were elected as Panchayat President and Vice president of Koonandiyur Village panchayat respectively on 25.10.2011 and completed their tenure on 25.10.2016. Accused-3 (A-3) Tr.T.Mathaiyan was working as Deputy BDO (Audit) in the O/o the BDO (BP), Mecheri union, Salem District during the period from 15.07.15 to 10.08.16 and he was retired from service on superannuation on 30.04.17. Accused-4 (A-4) Tr.S.Ravi was working as Assistant Director (Audit), Rural Development Department, Salem District during the period from 02.08.2012 to 23.09.2016 and also from 20.03.2017 to till date.

3. It is revealed that A-1 and A-2 colluded with each other, created false records, misappropriated a sum of Rs.6,93,341/- from Panchayat General Fund by obtaining bogus bills in the name of (1) M/s Raja Agencies, (2) M/s Karnika Electricals Mecheri, (3) M/s Krishna Electricals and (4) Amman Electricals Mecheri and created 17 false vouchers as if the maintenance and repair works, in respect of water pipelines and Street lights, were executed in their Panchayat Area by purchasing materials and paying wages for that works. But, neither such repair and maintenance works were actually executed nor materials purchased and wages paid to those persons. In total violation of the rules, they had also purposely issued bearer cheques to those persons, instead of A/c

P. C. *[Signature]*  
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payee cheques for the amounts quoted in the vouchers and encashed those cheques through them and taken away the amount. For this, the A-1 and A-2 used to pay 10% of the bill amount as commission to the said traders for the amounts quoted in the bogus bills and Rs.200/- per head to those individuals who are alleged to have attended work. After that, both the accused passed Resolution in the village panchayat council meetings and get approval from the village panchayat ward members who signed in the resolution without knowing or verifying whether the works were actually executed or not.

4. The Government of Tamil Nadu is allotting funds to every Village Panchayat in the State under state finance commission, funds provided based on the recommendations of the Central Finance Commissions, Assigned / shared revenues and State and Centrally sponsored schemes to meet out the administrative cost, expenditures towards maintenance and providing of basic amenities such as sanitation, water supply, road maintenance and lighting of streets etc.,

5. The funds under Account No.1 is being utilized to meet out the basic and essential needs of the Village Panchayats. The funds are being allotted every month to all Panchayats by the State Government from the State Finance Commission Grants, based on the population and extent of area of the particular village. The amount so allotted towards Account No.1 by State Government is credited to this Account through the District Collector concerned. Any amount from this Account shall be withdrawn jointly by President and Vice President of the Village Panchayat.

6. For the repairs and maintenance works to be carried out through the funds in Account No.1 to which the estimated cost is below Rs.5,000/-, a Resolution has to be passed in the Panchayat Council. After approval by Village Panchayat Council (VPC), the President will call for quotations from minimum 3 Traders for the materials to be purchased and make purchases from the lowest bidder. Proper entries should be made in the stock register (Form-18) for the materials so purchased. Similarly, he will call for quotations from the

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labourers and issue work order to the lowest bidder and completes the work. The president will pay the cost, for the materials purchased, to the trader through account payee cheque similarly he will pay the wages to the labourers through account payee cheque. The bills / invoices relating to the purchases made and the vouchers for the wages paid to the labourers in regard to the work executed should be maintained properly along with Form-19.

7. Once in a month, the Deputy BDO (Panchayat) will conduct inspection of the works executed, the purchases made and wages paid in that regard. The BDO (Village Panchayat) will conduct inspection once in a month. Similarly the Assistant Director (Panchayats) also conduct inspection often, Deputy BDO (Audit) will conduct Concurrent Audit in every quarter.

8. As per G.O. (Ms) No.286, Rural Development (CSS-1) Department, Dated 31.12.1998, if the estimated cost of any proposed work is above Rs.5,000/- that work should be executed only through tenders. But, the President has never called for tenders for the following works shown as executed by him of which the estimate cost is above Rs.5,000/-.

9. It was revealed that both A-1 and A-2 colluded with each other, misappropriated huge sums from Panchayat General Fund by obtaining bogus bills and creating false vouchers as if maintenance and repair works were done in respect of water pipelines and Street lights in their Panchayat Area and as if the materials were purchased and wages paid for that works, during the financial years 2013-14 and 2014-15 and deliberately violated the procedures stipulated in the G.O. (Ms) No.286, Rural Development (CSS-1)Department, Dated 31.12.1998.

10. It was further revealed that A-3 Tr.T.Mathaiyan formerly Deputy BDO, Audit (now retired) worked in the O/o the BDO, Mecheri had audited the accounts of Koonandiyur Village Panchayat, Panchayat's General fund (Account No.1), and raised objection for a sum of Rs.22,40,063/- during the relevant period 2014-15 and totally a sum of Rs.40,72,374/- were kept under

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audit objection for the period from 2012-13 to 2014-15 for not following the tender procedures by A-1 and not executed the work. Hence, A-4 Tr.S.Ravi, Assistant Director (Audit), had issued surcharge notice to the A-1 and A-2 for the recovery of the above said amount of Rs.40,72,374/- vide his proceeding in ROC No.1171/2016/A4, Dated 02.05.2016.

11. Accordingly, A-3 created forged Stock register with the help of one Tr.Muthusamy (private individual), with the connivance of A-1, A-2 and A-4, as if the materials were purchased, and works were executed during the above said period when there was no such materials were purchased and work was not at all done. Then, A-3 himself prepared reply for his audit objection for a sum of Rs.25,55,511/- as if the work was done and sent the same to A-4 Tr.S.Ravi for dropping of further action. Based on his reply, A-4 Tr.S.Ravi dropped further action for misappropriated amount of Rs.25,55,511/- vide his proceeding in ROC No.1171/2016/A4, Dated 23.09.2016 instead of recovery from A-1 and A-2 by accepting the pecuniary advantage.

12. It was revealed that, in respect of Voucher No.44/2013-14 dated 15.10.2013, the A-1 created forged quotations in the name of 1) Sri Amman Electricals and Hardwares, 2) New Swamy Ayyappa Electricals, and 3) Bharani Electricals and Hardwares, Mecheri without any date, signature of the proprietor and to whom issued, prepared comparative statement, selected Sri Amman Electricals and Hardwares, Mecheri as they quoted lowest price. Subsequently, A-1 obtained forged cash bill / voucher from the above said Sri Amman Electricals and Hardwares as if the water pipeline materials were purchased on various dates for a sum of Rs.58,975/- and both A-1 and A-2 signed in the cheque encashed it and misappropriated the entire amount.

13. In respect of voucher Nos.51/2013-14 dated 22.10.2013, (2) 93/2013-14 dated 02.01.2014 and (3) 94/2013-14 dated 04.01.2014, the A-1 obtained quotations from 1) Raja Agency, and created forged quotations in the name of 2) Sri Krishna Electricals, and 3) Mani Electricals, Macheri without any date,

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prepared comparative statement with the help of one Tr.Muthusamy (private individual), selected Raja Agency, Mecheri as they quoted lowest price instead of following the tender procedures. Subsequently, A-1 obtained forged cash bill / voucher from the above said Raja Agency, as if the water pipeline and electrical materials were purchased for a sum of Rs.35,300/-, Rs.37,000/- and Rs.34,700/- respectively and both A-1 and A-2 signed in the cheque encashed it and misappropriated the entire amount.

14. In respect of voucher No.119/2013-14 dated 03.02.2014, the A-1 created forged quotations in the name of 1) Sri Krishna Electricals, 2) Sri Murugappa Electricals, and 3) Ramu Lighting Center, Salem without any date, prepared comparative statement, selected Sri Krishna Electricals, Salem as if they quoted lowest price for the supply of electrical fittings instead of following the tender procedures. Subsequently, A-1 obtained forged cash bill / voucher from the above said Sri Krishna Electricals, as if the electrical fittings were purchased for a sum of Rs.53,090/-. Both A-1 and A-2 signed in the cheque encashed it and misappropriated the entire amount. Totally a sum of Rs.2,19,065/- was misappropriated by A-1 and A-2 for the above said five vouchers. Further, A-1 to A-4 committed similar type of forgery in the remaining vouchers also.

15. It is further revealed that, no such materials received in the panchayat office either for the above said purchase bills or for all the other bills and hence no entries were made in the stock register. Further, the A-1 gave the forged cash bills / vouchers to Panchayat Secretary and instructed to prepare expenditure vouchers. When he refused to prepare expenditure voucher on the forged cash bills, A-1 used to threaten him to prepare the same on each bill and hence, the Panchayat Secretary prepared the expenditure vouchers. Based on the expenditure vouchers, A-1 and A-2 signed the cheques, encashed the same and misappropriated the entire amount.

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16. It is further revealed that already a proceeding under section 205 of Panchayat Act 1994 was initiated against A-1 Tr.P.Govindan, the President of Koonandiyur in the year 2012-13 by the then District Collector of Salem vide Proceedings No.2777/2012/A.5, Dt.16.07.2012 for the allegations of misappropriation of Panchayat General Funds. In the said proceedings, the allegation of misappropriation against Tr.P.Govindan was proved and action taken to recover the misappropriated amount. Accordingly, A-1 Tr.P.Govindan had repaid a sum of Rs.3,50,000/-. During the proceedings period from 16.7.2012 to 30.8.2013 an order was issued barring A-1 and A-2 from operating the panchayat accounts and the same was vested with the BDO (VP) Mecheri. After recovery of the misappropriated amount from A-1 Tr.P.Govindan, the account operation powers was again ordered to be vested with the A-1 and A-2. Subsequently, the A-1 and A-2 have again started similar malpractices and continued till their tenure.

17. It is likely that in all the 17 instances similar offences have been committed by A-1 to A-4 in collusion with each other. Apart from the 17 instances, several other instances are also likely to come to light during the whole of relevant period 2012-13 to 2014-15. Relevant Records have been fabricated as if the maintenance and repair works, in respect of water pipelines and Street lights, were executed in their Panchayat Area and materials were purchased and wages paid for that works, when no such repair and maintenance works were actually executed, materials purchased and wages paid to the labourers under Panchayat fund account No.1. The officials, A-1 Tr.K.P.Govindan, A-2 Tr.A.Vellaiyan, A-3 Tr.T.Mathaiyan and A-4 Tr.S.Ravi have committed malpractices such as, framing of incorrect documents, for the purpose of defrauding the Govt and misappropriation of Government funds.

18. The Detailed Enquiry revealed that the A-1 to A-4, hatched criminal conspiracy and fabricated false records, used the fabricated records as

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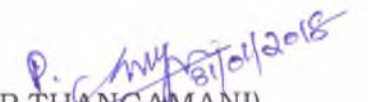


genuine, falsified the accounts in governmental records, in order to misappropriate Panchayat fund account No.1.

19. The above facts clearly discloses that there are prima facie materials available for commission of cognizable offences punishable u/s 120-(B), 167, 465, 467, 468, 471, 474, 477-A, 409, 420 IPC and 13(2) r/w 13(1) (c) & 13(1) (d) of the Prevention of Corruption Act, 1988.

20. Hence, based upon the outcome of the detailed enquiry, I am registering a case in Salem V& AC Cr.No.05/AC/2018 u/s 120-(B), 167, 465, 467, 468, 471, 474, 477-A, 409, 420 IPC and 13(2) r/w 13(1) (c) & 13(1) (d) of the prevention of Corruption Act, 1988 on 31.01.2018 at 14.00 hrs.

21. Original FIR is submitted to the Honb'le Special Judge, Special Court for trail of cases under Prevention of Corruption Act, Salem and a copy of FIR is submitted to the Director, Vigilance and Anti-Corruption, Chennai.

  
(P. THANGAMANI)  
Inspector of Police,  
V&AC., Salem-4.