

## 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

C 8110259

1. District : Tiruvannamalai PS: V & AC Year: 2021 FIR No.: 01/2021 Date: 10.02.2021  
மாவட்டம் காவல்நிலையம் ஆண்டு மு.த.அ. எண் நாள்
2. (i) Act சட்டம்: IPC Sections பிரிவுகள்: 120(B), 167, 465, 466,  
(ii) Act சட்டம்: Sections பிரிவுகள்: 468, 471, 474, 477(A), 420  
(iii) Act சட்டம்: Prevention of Corruption Act Sections பிரிவுகள்: 409 IPC  
(iv) Other Acts & Sections பிற சட்டங்களும், பிரிவுகளும்: 1989 13(2) r/w. 13(1)(C)
3. (a) Occurrence of Offence Day : Date from : 24.10.2016 Date to : 21.02.2017  
குற்ற நிகழ்வு நாள் நாள் முதல் நாள் வரை  
Time Period : Time from : Time to :  
நேர அளவு நேரம் முதல் நேரம் வரை  
(b) Information Received at PS. Date : 10.02.2021 Time : 11.00 hrs  
காவல் நிலையத்திற்கு தகவல் கிடைத்த நாள் நேரம்  
(c) General Diary Reference : Entry No(s) Time :  
பொது நாட்குறிப்பில் பதிவு விவரம் எண் நேரம்
4. Type of Information : Written/ Oral : Written [typed]  
தகவலின் வகை : எழுத்து மூலம் / வாய் மொழியாக
5. Place of Occurrence (a) Direction and Distance from PS: Vengikkal village Panchayat,  
குற்ற நிகழ்விடம் (அ) காவல்நிலையத்திலிருந்து எவ்வளவு தூரமும், எத்திசையும் Tiruvannamalai Panchayat  
Beat Number : (b) Address : Union, Tiruvannamalai District.  
முறைக் காவல் எண் முகவரி north 3 kms.
- (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
6. Complainant / Informant (a) Name : G. MYTHILY (b) Father's/ Husband's Name : T. A. Gopinathan  
குற்றமுறையீட்டாளர்/ தகவல் தந்தவர் பெயர் தந்தை / கணவர் பெயர்  
(c) Date / Year of Birth : 9.5.1981 (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 V&AC முகவரி Tiruvannamalai District.
7. Details of Known/Suspected/Unknown accused with full particulars. (Attach separate sheet if necessary)  
தெரிந்த / ஐயப்பாட்டிற்குரிய / தெரியாத குற்றஞ்சாட்டப்பட்டவரின் முழுமையான விவரங்கள்  
(தேவையெனில் தனித்தாள் இணைக்கவும்)  
1. Mr. M. Sundara Moorthy, Formerly BDO (VP)/Special officer, Vengikkal Panchayat.  
2. Mr. N. Mohan Kumar, Formerly Zonal Deputy BDO, Tiruvannamalai Panchayat.  
3. Mr. J. Uma Pathy, Panchayat Secretary, Vengikkal vill. Panchayat, Union  
4. Mr. R. Pandurangan. No. 109/10, Narayanam koil St, Trm
8. Reasons for delay in reporting by the complainant / Informant :  
குற்றமுறையீட்டாளரால் / தகவல் கொடுப்பவரால் முறையிட்டதில் தகவல் கொடுப்பதில் தாமதம் (Private Individual)

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)

Separate sheet Enclosed

13. Action taken : Since the above report reveals commission of offence(s) u/s as mentioned at item No.2 registered the case and took up the investigation / directed P. R. Anand Rank Inspector to take up the Investigation / Refused Investigation / transferred to PS..... Prasad 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.

முதலி. 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 G. MYTHILY  
Rank: நிலை Inspector of Police No. எண் .....

on 10.02.2024 at 12.30 hrs

Vigilance and Anti-corruption  
Pirvannamalai.

Submitted,

A Detailed enquiry was conducted on a Vigilance Report against AO-1 Tr.M.Sundara Moorthy, formerly Block Development Officer (VP)/Special Officer, Vengikkal Panchayat, Tiruvannamalai., Accused Officer-2 Tr.N.Mohankumar, formerly Zonal Deputy Block Development Officer, Tiruvannamalai Panchayat Union. Accused Officer-3 Tr.J.Umapathy, Panchayat Secretary, Vengikkal Village Panchayat, Tiruvannamalai. Accused Officer-4 Tr.R.Pandurangan, No.109/10, Maariyamman Koil Street, Tiruvannamalai (Private Individual) with regard to the allegations committed (i) irregularities in maintenance of registers (ii) irregularities in purchase of materials (iii) prepared fake bills/receipts for the items not purchased and (iv) issued individual name cheque instead of their firm and knowingly misappropriated the Vengikkal Panchayat Fund amount of Rs.8,83,604/- during the period between 24.10.2016 and 21.02.2017 and the following facts are revealed.

The accused AO-1 Tr.M.Sundara Moorthy served as Block Development Officer (VP)/Special Officer from 01.11.2016 to 21.02.2017 and the accused AO-2 Tr.N.Mohankumar served as Zonal Deputy Block Development Officer from 01.09.2016 to 24.04.2017 and AO-3 Tr.J.Umapathy served as Panchayat Secretary from 01.03.2008 to 15.07.2017 are public servants within the ambit and preview of section 2 (c) Prevention of Corruption Act,1988. AO-4 Tr.R.Pandurangan, Private Individual.

Since the term of elected representatives in Rural Local Bodies expired on 24.10.2016, the Government have appointed Block Development Officer (Village Panchayats) as Special Officers for all panchayats in their respective Block to exercise the powers and discharge the functions of the Village Panchayats vide GO (Ms) No.124, Rural Development and Panchayat Raj (PR-1) Department, Dated 24.10.2016. As per GO, the works of Vengikkal Village Panchayat are to be completed under the supervision of the Block Development Officer (V.P.), Zonal Deputy Block Development Officer and executed by Vengikkal Panchayat Secretary.

Accordingly, Tiruvannamalai Village Panchayat Block Development Officer namely Accused Officer Tr.M.Sundara Moorthy (between 24.10.2016 and 21.02.2017) served as Special Officer of Vengikkal Village Panchayat.

Vengikkal Village Panchayat contains 12 wards, which is located in Tiruvannamalai Panchayat Union within the Jurisdiction of Tiruvannamalai District. The Village Panchayats have been given necessary delegation of powers to enable them to attend to repairs and maintenance of hand pumps, power pumps and street lights promptly. They can spend Rs.600 per hand pump per year and up to Rs.7,500 per power pump per year without reference to engineers for preparation of estimates or passing of bills. They can buy street light materials meeting the prescribed quality norms on their own. Whereas, Vengikkal Panchayat has 52 numbers of Hand Pumps, 36 numbers of Power pumps, 850 numbers of Tube lights, 52 number of Sodium Vapour lamps and 500 number of CFL lamps are being maintained on record.

In total 1 to 31 Registers / Forms are to be maintained under administrative procedure in each village panchayat office by the concerned village panchayat secretaries. Pertaining to the above allegations, the Panchayat office should have maintained Register No.13 – Payment Register, Register No.17 – Maintenance Register, Register No.18 – Stock Register, Register No.19 – Expenditure receipt Register, Register No.26 – Cash book for release of fund by State Finance Commission (SFC), Register No.31 – Preparation and Submission of Village Panchayat Budget. But the Vengikkal village panchayat secretary Accused Officer-3 Tr.J.Umapathy had not maintained any of these records periodically as well as Accused Officer-2 Tr.N.Mohan Kumar had failed to audit the registers during the allegation period.

During auditing the Vengikkal Panchayat expenditure bills/receipts and vouchers, panchayat proceedings and registers form-11 and 19 (cash book and Expenditure receipt Register) for maintenance and operation of (i) Hand pumps (ii) Power pumps and (iii) Street lights in respect of Vengikkal panchayat of the year 2016-2017, it revealed that, the Accused Officers-1 to 3 had acted against the

G.O.Ms.No.83, Rural Development and Panchayat Raj Department, Dated: 29.06.2006, of the permissible ceiling for expenditure to 52 number of hand pumps is Rs.31,200/-, but the Accused Officers-1 to 3 incurred expenditure to Rs.6,67,668/- and the excess expenditure is Rs.6,36,468/-. Further revealed that, the permissible ceiling for expenditure to 36 number of Power pumps is Rs.2,70,000/-, but the AOs-2 to 4 incurred expenditure to Rs.11,34,355/- and the excess expenditure is Rs.8,64,355/-.

Then, Accused Officers-1 to 3 had acted against the G.O.Ms.No.149, Rural Development (C-3) and Panchayat Raj Department, Dated: 16.07.1998, of the permissible ceiling for expenditure to 850 number of Tube lights, 52 number of Sodium Vapour lamps and for 500 number of CFL lamps is Rs.15,10,710/- for the year 2016-17. But the Accused Officers-1 to 3 incurred expenditure to Rs.21,07,757/- and the excess expenditure is Rs.5,97,047/-.

Only bills are kept in the file by the Accused Officers-1 to 3, regarding purchase of certain materials for the purpose of passing the money to Accused Officer-4, who received the cheques from the panchayat. It revealed from the above circumstances, that most of the transactions were found fake and misappropriations had taken place in this panchayat. The audit ratification also still kept pending for the financial year 2016-2017, since foul play is suspected in these above heads. The pecuniary gain enjoyed by Accused Officer-4, in connivance with Accused Officers-1 to 3 had caused the quantum of revenue loss to the Government.

During the period of Accused Officer -1 Tr.M.Sundara Moorthy, he issued 7 cheques for the expenditure of public health materials for amount Rs.5,61,892/-, 5 cheques for Pipeline works for amount Rs.8,09,508/-, 6 cheques for the maintenance of power pump/hand pump for amount Rs.5,77,645/-and 11 cheques issued for the purchase of street lights for amount Rs.9,09,691/-.

Of the total 29 cheques provided, 5 cheques at random was chosen, as per entries of cash book Vol II, 2 cheques had been claimed by Accused Officer-4 Tr.R.Pandurangan as individual cheque vide Cheque No. 461506 on 13.02.2017 for an

amount Rs.2,18,694/- for the expenditure of Pipe line maintenance works and cheque no.380992 on 13.02.2017 for amount Rs.1,53,350/- for the expenditure of power pump maintenance works. The pecuniary gain enjoyed by Accused Officer-4, in connivance with Accused Officers-1 to 3 had caused the quantum of revenue loss to the Government.

Accused Officer-1 had issued an individual cheque no.461501 in favor of Tr.Jothi for an amount Rs. 2,87,600/- (Voucher No.374) on 13.02.2017 for purchase of street lights by violating the G.O.Ms.No.149, Rural Development (C-3) and Panchayat Raj Department, Dated: 16.07.1998 for the expenditure of Street lights maintenance works.

2 cheques had been issued in the name of Tr.P.Amirtharaj vide cheque no. 341713 & cheque no.380954 for an amount Rs.1,44,460/- on 18.11.2016 and Rs.79,500/- on 19.12.2016 for the expenditure of power pump maintenance works from Amirtharaj Electricals & rewinding works. During the year 2016-2017, (Accused Officer-4) Tr.R.Pandurangan son Tr.P.Amirtharaj was studying twelveth standard. Since there is no shop under the name of Amirtharaj Electricals & rewinding works in the address of No.109/10, Maariyamman Koil Street, Tiruvannamalai, Tiruvannamalai District.


Further, a genuine expenditure bill/receipt should have included the VAT, TIN, and CST number, otherwise it will consider to be void. Accordingly, it revealed that the bill of Amirtharaj Electricals & rewinding works is a bogus bill, which is not registered under TNVAT Act 2006 and the returns could not be verified for the genuineness of the bill, as only registered dealers are filing returns in Commercial Taxes Department website. The pecuniary gain enjoyed by Accused Officer-4, in connivance with Accused Officer-1 to 3 had caused the quantum of revenue loss to the Government.

Accused Officers-1 to 3 colluded with Accused Officer -4 Tr.R.Pandurangan, a Private Individual have acted against the Tamil Nadu Village Panchayats, (Receipts and Expenditure and Maintenance of the Accounts of Village Panchayats) Rules 2000,

in the issuance of cheque in favor of individual name instead of their concerned firm while purchasing materials for Rural Development work. Thus the accused 1. Tr.M.Sundara Moorthy, formerly BDO, 2. Tr.N.Mohan Kumar, Deputy BDO, 3. Tr.J.Umapathy, Panchayat Secretary when serving in Vengikkal Village Panchayat, Tiruvannamalai and accused 4. Tr.R.Pandurangan have committed offence punishable u/s. 120(B), 167, 465, 466, 468, 471, 474, 477(A), 420, 409 IPC, 13(2) r/w 13(1)(c) of Prevention of Corruption Act 1988 ”.

Therefore I am registering a case in Tiruvannamalai Vigilance and Anti-Corruption Cr. No. 01/2021 U/s. 120(B), 167, 465, 466, 468, 471, 474, 477(A), 420, 409 IPC, 13(2) r/w 13(1) (c) of Prevention of Corruption Act 1988 on 10.02.2021 at 11.00 hrs against the above said accused for a thorough investigation of the matter.

The original FIR is submitted to the Hon'ble Chief Judicial Magistrate cum Special Judge, Tiruvannamalai and as per instructions. I am sending the copy of the FIR to Tr.R.Arul Prasad, Inspector of Police, Vigilance and Anti-Corruption, Tiruvannamalai for taking up investigation.

  
Inspector of Police,  
Vigilance and Anti-Corruption,  
Tiruvannamalai.

