FIRST INFORMATION REPORT

TAMIL NADU POLICE
INTEGRATED INVESTIGATION FORM-I

(Under Section 173 BNSS)
(பா.குபா.ச பிரிவு 173 இன் கீழ்)

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

C 8101932

1. District : மாவட்டம் Virudhunagar PS: காவல்நிலையம் Vigilance and Anti Corruption Year: ஆண்டு 2026 FIR No.: 01/2026 முத.அ. எண் Date: 17.02.2026 நாள்

2. (i) Act சட்டம்: IPC Sections பிரிவுகள்: u/s 120(b), 167, 467, 468, 471, 477(A), 409 r/w 34 and 109

(ii) Act சட்டம்: Sections பிரிவுகள்:

(iii) Act சட்டம்: Prevention of Corruption Act-1988 as amended in 2018 Sections பிரிவுகள்: 13(2), 13(1)(a) r/w 12

(iv) Other Acts & Sections பிற சட்டங்களும், பிரிவுகளும் :

3. (a) Occurrence of Offence Day : குற்ற நிகழ்வு நாள் Date from : நாள் முதல் Nov / 2022 Date to : நாள் வரை Nov / 2023

Time Period : நேர அளவு Time from : நேரம் முதல் - Time to : நேரம் வரை -

(b) Information Received at PS. Date : காவல் நிலையத்திற்கு தகவல் கிடைத்த நாள் 26.11.2024 Time : நேரம் -

(c) General Diary Reference : Entry No(s) பொது நாட்குறிப்பில் பதிவு விவரம் எண் 17.02.2026 Time : நேரம் 10.00 hrs

4. Type of Information : Written/ Oral : தகவலின் வகை : எழுத்து மூலம் / வாய் மொழியாக in typing (Computer)

5. Place of Occurrence (a) Direction and Distance from PS: குற்ற நிகழ்விடம் அ) காவல்நிலையத்திலிருந்து எவ்வளவு தூரமும், எத்திசையும் At Mamsapuram Town Panchayat, Virudhunagar 50 Kms West

Beat Number : முறைக் காவல் எண் (b) Address : முகவரி

(c) In case outside limit of this Police Station, then the Name of P.S : இக்காவல் நிலைய எல்லைக்கப்பால் நடந்து இருக்குமாயின், அந்நிலையில் அந்த கா.நி.பெயர் District : மாவட்டம்

6. Complainant /Informant (a) Name : குற்றமுறையீட்டாளர்/ தகவல் தந்தவர் பெயர் R.Boominathan (b) Father's/ Husband's Name : தந்தை / கணவர் பெயர் Ramamoorthy

(c) Date / Year of Birth : நாள் / பிறந்த ஆண்டு 02.07.1974 (d) Nationality : நாட்டினம் Indian (e) Passport No. : வெளிநாட்டு கடவுச்சீட்டு எண்

Date of Issue : வழங்கப்பட்ட நாள் Place of Issue : வழங்கப்பட்ட இடம்

(f) Occupation : தொழில் Inspector of Police (g) Address : முகவரி Vigilance and Anti-Corruption, Virudhunagar.

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.Tr.Manikandan, Formerly Executive Officer, **2.** Tr.Sathiyamoorthy, Electrician, **3.** Tr.Dhilipan, Junior Assistant, **4.** Tmt.Ushagracy, Formerly Executive Officer, **5.** Tr.Karthick, Health Worker, **6.**Tr.Pillaiyar, Formerly Junior Assistant, **7.**Tr.Murugesan, Electrical Assistant, Mamsapuram Town Panchayat, Virudhunagar and **8.**Tr.Veerandi, The Proprietor, V.M. Electrical Company, Mamsapuram, Virudhunagar**(Private Individual)**.

8. Reasons for delay in reporting by the complainant / Informant:
குற்றமுறையீட்டாளரால் / தகவல் கொடுப்பவரால் முறையிட்டதில் தகவல் கொடுப்பதில் தாமதம்

Conducted a Preliminary Enquiry. Hence delay.

GCP 240-34(Type-2) 90,000 Cps -21.3.16(HCL-12)

9. Particulars of properties stolen / involved (Attach separate sheet if necessary)
களவாடப்பட்ட / காவிற்குள்ளான சொத்துக்களின் விவரம் (தேவையெனில் தனித் தாளில் இணைக்கவும்)
Not arise

10. Total value of properties stolen / involved : Not arise
களவாடப்பட்ட / காவிற்குள்ளான சொத்துக்களின் மொத்த மதிப்பு

11. Inquest Report / Un-natural death Case No. if any: Not arise
பிண விசாரணை அறிக்கை / இயற்கைக்கு மாறான இறப்பு என் ஏதேனும் இருந்தால்

12. FIR Contents (Attach separate sheet, if required) :
முதல் தகவல் அறிக்கையின் சுருக்கம். (தேவையெனில் தனித்தாளில் இணைக்கவும்)

Submitted

On the basis of a complaint, received from one Tr.Raja from Srivilliputhur, Virudhunagar District, which contains various allegations of irregularities that taken place in the Mamsapuram Town Panchayat during the period between November 2022 to November 2023, a preliminary enquiry had been registered on 26.11.2024 by the V&AC, Virudhunagar Detachment and on the basis of the enquiry report, On 01.12.2025 I received and perused the DVAC proceedings dated 26.11.2025 along with the copy of approval U/s 17(A)(1) of the Prevention of Corruption Act 1988 as amended in 2018 in Letter No.7950/2024-1/C2 dated 17.09.2025 against the accused persons AO-1 Tr.Manikandan, AO-4 Tmt.Usha Gracy and in Letter No.55/2024/Ng2 dated 04.11.2025 against the accused persons AO-3 Tr.Dhilipan, AO-6 Tr.Pillaiyarand in Letter No.203/2024 dated 05.11.2025 against the accused persons AO-2 Tr.Sathya Moorthy, AO-5 Tr.Karthick, AO-7 Tr.Murugesan issued by the competent authorities duly Viz., the Director of Town Panchayat, Chennai, the District Collector, Virudhunagar and the Executive Officer, Mamsapuram Town Panchayat, Virudhunagar District and received the information

(Separate Sheet Attached)

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 Tr.K.Ramachandran Rank ADSP to take up the Investigation / Refused Investigation / transferred to PS. V&AC, Virudhunagar 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 எடுத்துகொள்ள 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.
முதல் 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

17.02.2026 at 10.30 hrs.

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 R.BALAMURUGANATHAN
Rank: நிலை INSPECTOR OF POLICE.

Virudhunagar Vigilance and Anti-Corruption Cr.No.01/2026 FIR Continuation:-

pertaining to the registration of FIR today 17.02.2026 at about 10.00 hours, as per the said memorandum dated 20.01.2026 received from the Directorate of Vigilance and Anti-Corruption, Chennai, I register a case in Virudhunagar V&AC Detachment in Cr.No.01/2026, u/s 120(b), 167, 467, 468, 471, 477A, 409 r/w 34 and 109 of IPC and u/s 13(2), 13(1)(a) r/w 12 of the Prevention of Corruption Act 1988 as amended in 2018 as follows;-

During the period from 01.11.2022 to 06.12.2022 the Accused Person AO-4 Tmt.Usha Gracy was working as the Executive Officer of Mamsapuram Town Panchayat, AO-5 Tr.Karthick, Health Worker who was in additional charge of Electrician and the AO-6 Tr.Pillaiyar, Junior Assistant who worked in the Mamsapuram Town Panchayat from 01.11.2022 to 06.12.2022, conspired with A8 Tr.Veerandi the owner of V.M. Electricals Company, to manipulate the funds of the Mamsapuram Town Panchayat and gain mutual benefit.

During the period from 01.11.2022 to 06.12.2022 in Mamsapuram Town Panchayat for the Water Supply maintenance work, purchase of accessories related work, the proposal letter for the above said service/purchase works have been obtained from one AO-5 Tr.Karthick who was working as Health worker, instead of obtaining it from concerned qualified Electrician and approval for the same has been given by the AO-4 Tmt.Usha Gracy, Executive Officer in violation of the rules of Mamsapuram Town Panchayat. After the approval by the AO-4 Tmt.Usha Gracy, Executive Officer it was shown that the repairing works as well as purchase of accessories have been made, to that effect the purchase receipts were prepared and the service/purchase of same works/accessories have been entered in the Maintenance work register as well as in the stock register by the said AO-5 Tr.Karthick, Health Worker but not actually done and supplied by the Town Panchayat contractor for the year A8 Tr.Veerandi, the owner of V.M Electricals, violating the rules of Mamsapuram Town Panchayat.

At the same time the waterline pipes, gate-valves, new motor spare parts, new motor and pumps which were not actually purchased but shown in the concerned registers as if they were purchased and entered in the stock register by AO-5 Tr.Karthick. And it is shown that after purchase as if they were used in the Town Panchayat and after wards entered in the old scrap register of Mamsapuram Town Panchayat by the AO-5

Tr.Karthick, Health Worker for which the AO-4Tmt.UshaGracy, Executive Officer given her approval.

Afterwards the AO-6 Tr.Pillaiyar, Junior Assistant of Mamsapuram Town Panchayat who prepared the demand drafts for the purchase Bill amount (21 receipts)totally for Rs.1,91,773/-, for which the AO-4 Tmt.Usha Gracy, Executive Officer given her approval violating the rules of Mamsapuram Town Panchayat and the AO-6Tr.Pillaiyar, Junior Assistant prepared crossed cheques for the amount in the name of V.M Electricals, entered the same in the cash register and the same was approved by the AO-4 Tmt.Usha Gracy, Executive Officer. And the crossed cheques for the amount of Rs.1,91,773/-prepared by the AO-6 Tr.Pillaiyar, Junior Assistant in the name of A8 Tr.Veerandi, Owner of V.M Electricals and credited to the UCO bank current account No.05450210000540 of A8 Tr.Veerandi as well as the UCO bank savings account No.05450110076910 of A8 Tr.Veerandi, the same was debited by A8 Tr.Veerandi and handed over to the AO-5 Tr.Karthick, Health Worker as per the request of the AO-4Tmt.Usha Gracy, Executive Officer.

And between 01.11.2022 and 06.12.2022 in Mamsapuram Town Panchayat for the purchase of street light accessories related work, the proposal letter for the above said purchase works have been obtained from the AO-7 Tr.Murugesan, Electrical Assistant who was working in Mamsapuram Town Panchayat and approval for the same has been given by the AO-4 Tmt.Usha Gracy, Executive Officer in violation of the rules of Mamsapuram Town Panchayat. After the approval by the AO-4 Tmt.Usha Gracy, Executive Officer it was shown that the purchase of accessories as if have been made, to that effect the purchase receipts(vouchers) were prepared and the said purchase of accessories have been entered in the in the stock register maintained by the said AO-7 Tr.Murugesan, Electrical Assistant but not actually supplied by the Town Panchayat contractor for the year 2022-2023A8Tr.Veerandi, the owner of V.M Electricals, by violating the rules of Mamsapuram Town Panchayat.

At the same time the street light accessories which were not actually purchased were shown in the concerned registers as if they were purchased and entered in the stock register by AO-7 Tr.Murugesan. And it is shown that after purchase as if they were used in the Town Panchayat and after wards entered in the old scrap register of Mamsapuram Town Panchayat by the AO-7 Tr.Murugesan, Electrical Assistant for which the AO-4 Tmt.Usha Gracy, Executive Officer given her approval.

Afterwards the AO-6 Tr.Pillaiyar, Junior Assistant of Mamsapuram Town Panchayat who prepared the pay to bearer cheques for the purchase Bill amount (3 receipts) totally for Rs.28,353/- for which the AO-4 Tmt.Usha Gracy, Executive Officer given her approval violating the rules of Mamsapuram Town Panchayat and the AO-6 Tr.Pillaiyar, Junior Assistant prepared the crossed cheques for the amount in the name of V.M Electricals, got approval from the owner of V.M Electricals Tr.Veerandi, then entered the same in the cash register and the same was approved by the AO-4 Tmt.Usha Gracy, Executive Officer. And the crossed cheques were prepared for the amount of Rs.28,353/- by the AO-6 Tr.Pillaiyar, Junior Assistant in the name of A8 Tr.Veerandi/owner of V.M Electricals and the said amount was credited to the UCO bank current account No.05450210000540 of A8 Tr.Veerandi as well as the UCO bank savings account No.05450110076910 of A8 Tr.Veerandi, the same was debited by A8 Tr.Veerandi and handed over in cash to the Town Panchayat worker as per the request of the AO-4 Tmt.Usha Gracy, Executive Officer.

And between 07.12.2022 and 30.11.2023 in Mamsapuram Town Panchayat for the Water Supply maintenance work, purchase of accessories related work, the proposal letter for the above said service/purchase works have been obtained from one AO-2 Tr.Sathyamoorthy, Electrician and approval for the same has been given by the AO-1 Tr.Manikandan, Executive Officer in violation of the rules of Mamsapuram Town Panchayat. After the approval given by the AO-1 Tr.Manikandan, Executive Officer, it was shown that the repairing works as well as purchase of accessories as if have been made, to that effect the purchase receipts were prepared and the service/purchase of same works/accessories have been entered in the Maintenance work register as well as in the stock register by the said AO-2 Tr.Sathyamoorthy, Electrician but the service works were not actually been done and accessories were not supplied by the Town Panchayat contractor for the year A8 Tr.Veerandi, the owner of V.M Electricals, by violating the rules of Mamsapuram Town Panchayat.

At the same time the waterline pipes, gate-valves, new motor spare parts, new motor and pumps which were not actually purchased but shown in the concerned registers as if they were purchased and entered in the stock register by AO-5 Tr.Karthick. And it is shown that after purchase as if they were used in the Town Panchayat and after wards entered in the old scrap register of Mamsapuram Town Panchayat by the AO-2

Tr.Sathyamoorthy, Electrician for which the AO-1 Tr.Manikandan, Executive Officer given his approval.

Afterwards the AO-3 Tr.Thileepan, Junior Assistant of Mamsapuram Town Panchayat who prepared the demand drafts for the purchase Bill amount (296 receipts) of Rs.29,10,232/- for which the AO-1 Tr.Manikandan, Executive Officer given his approval violating the rules of Mamsapuram Town Panchayat and the AO-3 Tr.Dhilipan, Junior Assistant prepared the crossed cheques for the amount of Rs.29,10,232/- in the name of V.M Electricals, entered the same in the cash register and the same was approved by the AO-1 Tr.Manikandan, Executive Officer. And the crossed cheques were prepared by the AO-3 Tr.Dhilipan, Junior Assistant, in the name of A8 Tr.Veerandi/owner of V.M Electricals for the above said amount and it was credited to the UCO bank current account No.05450210000540 of A8 Tr.Veerandias well as the UCO bank savings account No.05450110076910 of A8 Tr.Veerandi and the same was debited by A8 Tr.Veerandi and handed over to the AO-2 Tr.Sathyamoorthy, Electrician as per the request of the AO-1 Tr.Manikandan, Executive Officer.

And between 07.12.2022 and 30.11.2023 in Mamsapuram Town Panchayat, for the purchase of street light accessories related work, the proposal letter for the above said purchase works had been obtained from the AO-7 Tr.Murugesan, Electrical Assistant and approval for the same has been given by the AO-1 Tr.Manikandan, Executive Officer in violation of the rules of Mamsapuram Town Panchayat. After the approval given by the AO-1 Tr.Manikandan, Executive Officer, it was shown that purchase of accessories as if have been made, to that effect the purchase receipts were prepared and the purchase of accessories have been entered in the stock register by the said AO-7 Tr.Murugesan, Electrical Assistant, but not actually the accessories were supplied by the Town Panchayat contractor A8 Tr.Veerandi, the owner of V.M Electricals for the year 2022-2023 by violating the rules of Mamsapuram Town Panchayat.

At the same time the street light accessories which were not actually purchased but shown in the concerned registers as if they were purchased and entered in the stock register by the AO-7 Tr.Murugesan, Electrical Assistant. And it is shown that after purchase as if they were used in the TownPanchayat and after wards entered in the old scrap register of Mamsapuram Town Panchayat by the AO-7 Tr.Murugesan, Electrical Assistant for which the AO-1 Tr.Manikandan, Executive Officer given his approval.

Afterwards the AO-3 Tr.Dhilipan, Junior Assistant of Mamsapuram Town Panchayat who prepared the pay to bearer cheques for the purchase Bill amount (38 receipts) totally for Rs.3,68,386/-, for which the AO-1 Tr.Manikandan, Executive Officer given his approval violating the rules of Mamsapuram Town Panchayat and the AO-3 Tr.Dhilipan, Junior Assistant prepared the crossed cheques for the above said amount in the name of V.M Electricals, entered the same in the cash register and the same was approved by the AO-1 Tr.Manikandan, Executive Officer. And the crossed cheques were prepared by the AO-3 Tr.Dhilipan, Junior Assistant, in the name of A8 Tr.Veerandi/owner of V.M Electricals, for the amount of Rs.3,68,386/-, and were credited to the UCO bank current account No.05450210000540 ofA8Tr.Veerandias well as the UCO bank savings account No.05450110076910 of A8 Tr.Veerandi, the same was debited by A8Tr.Veerandi and handed over in cash to the Town Panchayat worker as per the request of the AO-1 Tr.Manikandan, Executive Officer.

Thus during the period from 01.11.2022 to 06.12.2023, AO-4 Tmt.Usha Gracy, who was Executive Officer, Mamsapuram Town Panchayat from 01.11.2022 to 06.12.2022 (at present Executive Officer, Anju Gramam Town Panchayat Office, Kanyakumari District), AO-5 Tr.Karthick, Health Worker, AO-6 Tr.Pillaiyar, Junior Assistant, Mamsapuram Town Panchayat, at Present: Junior Assistant, V.Pudupatti Town Panchayat Office, Virudhunagar District, AO-7 Tr.Murugesan, Electrical Assistant, Mamsapuram Town Panchayat, conspired with the owner of V.M. Electricals Company A8 Tr.Veerandi, with the malafide intention of misappropriating the funds of the Mamsapuram Town Panchayat and gaining mutual benefits, without availing any kind of maintenance/repairing services and without purchasing any accessories relating to the water supply system such as electrical motors/new motors as well as street light accessories, through 21 + 3 fake receipts in the name of the V.M. Electricals Company owner A8 Tr.Veerandi, prepared crossed cheques in the name of A8 Tr.Veerandi, presented the cheques and encashed the amount to a tune of (Rs.1,91,773 + Rs.28,353) totally Rs.2,20,126/- and thus misappropriated Rs.2,20,126/- totally for themselves and thereby causing financial loss to the Mamsapuram Town Panchayat.

Thus during the period from 07.12.2022 to 30.11.2023, AO-1 Tr.Manikandan, who was Executive Officer, Mamsapuram Town Panchyat from 07.12.2022 to 30.11.2023, (Presently Executive Officer, Peraiyur Town Panchayat Office, Madurai District), AO-2 Tr.Sathyamoorthy, Electrician, AO-3 Tr.Dhilipan, Junior Assistant, Mamsapuram Town

Panchayat, AO-7 Tr.Murugesan, Electrical Assistant Mamsapuram Town Panchayat, conspired with the owner of V.M. Electricals Company A8 Tr.Veerandi, with the malafide intention of misappropriating the funds of the Mamsapuram Town Panchayat and gaining mutual benefits, without availing any kind of maintenance / repairing services and without purchasing any accessories relating to the water supply system such as electrical motors/new motors as well as street light accessories, through 296 + 38 fake receipts in the name of the V.M. Electricals Company owner A8 Tr.Veerandi, prepared crossed cheques in the name of A8 Tr.Veerandi, presented the cheques and encashed the amount to a tune of (Rs.29,10,232/- + Rs.3,68,386/-) totally Rs.32,78,618/- and thus misappropriated Rs.32,78,618/- totally for themselves and thereby causing financial loss to the Mamsapuram Town Panchayat.

Hence the Accused officers AO-1 Tr.Manikandan, AO-2 Tr.Sathyamoorthy, AO-3 Tr.Dhilipan, AO-4 Tmt.Usha Gracy, AO-5 Tr.Karthick, AO-6 Tr.Pillaiyar, AO-7 Tr.Murugesan, are liable to be charged u/s 120(b), 167, 467, 468, 471, 477A, 409 r/w 34 of IPC and u/s 13(2), 13(1)(a) of the Prevention of Corruption Act 1988 as amended in 2018.

And the Owner of V.M Electricals A8 Tr.Veerandi being a private individual is liable to be charged u/s 120(b), 167, 467, 468, 471, 477A, 409 r/w 34 of IPC r/w 109 of IPC and u/s 13(2), 13(1)(a) r/w 12 of the Prevention of Corruption Act 1988 as amended in 2018.

Hence I am registering a case in Vigilance and Anti – Corruption, Virudhunagar Cr.No.01/2026 u/s 120(b), 167, 467, 468, 471, 477A, 409 r/w 34 of IPC and u/s 13(2), 13(1)(a) of the Prevention of Corruption Act 1988 as amended in 2018 against the Accused Officers AO-1 Tr.Manikandan, AO-2 Tr.Sathyamoorthy, AO-3 Tr.Dhilipan, AO-4 Tmt.Usha Gracy, AO-5 Tr.Karthick, AO-6 Tr.Pillaiyar and AO-7 Tr.Murugesan,

and u/s 120(b), 167, 467, 468, 471, 477A, 409 r/w 109 of IPC and u/s 13(2), 13(1)(a) r/w 12 of the Prevention of Corruption Act 1988 as amended in 2018 against the Owner of V.M Electricals A8 Tr.Veerandi being a Private Individual.

The original FIR is submitted to the Court of the Hon'ble Principal District and Sessions Judge / Special Judge for trial of Prevention of Corruption Act cases, Virudhunagar District at Srivilliputhur and copies submitted to the concerned officers.

