FIRST INFORMATION REPORT
முதல் தகவல் அறிக்கை
(Under Section 173 BNSS)

TAMIL NADU POLICE
INTEGRATED INVESTIGATION FORM-I

C 8364159

1. District : Namakkal மாவட்டம் PS: VBAC., Namakkal காவல்நிலையம் Year: 2026 ஆண்டு FIR No.: 11/AC/2026 முத.அ. எண் Date: நாள் 16-10-2026

2. (i) Act சட்டம்: INDIAN PENAL CODE, Sections பிரிவுகள்: 120B, 167, 409, 465, 467,
(ii) Act சட்டம்: The Prevention of Corruption (Amendment) Act, 2018, Sections பிரிவுகள்: 468, 471, 477A IPC and 13(1)(a) r/w. 13(2) r/w 109 IPC
(iii) Act சட்டம்: Sections பிரிவுகள்: and 12 r/w 13(1)(a) r/w. 13(2) of P.C.(Amendment) Act, 2018.
(iv) Other Acts & Sections பிற சட்டங்களும், பிரிவுகளும் :

3. (a) Occurrence of Offence Day : குற்ற நிகழ்வு நாள் 01-04-2023 Date from : நாள் முதல் 31.03.2024 Date to : நாள் வரை
Time Period நேர அளவு February-2023 Time from : நேரம் முதல் March-2023 Time to : நேரம் வரை
(b) Information Received at PS. Date : காவல் நிலையத்திற்கு தகவல் கிடைத்த நாள் 16.10.2026 Time : நேரம் 16-00 Hrs.
(c) General Diary Reference : Entry No(s) பொது நாட்குறிப்பில் பதிவு விவரம் எண் 16.10.2026 Volume-III Time : நேரம் 11.00 Hrs.

4. Type of Information : Written/ Oral / Electronic form : BY WRITTEN
தகவலின் வகை : எழுத்து மூலம் / வாய் மொழியாக / மின்னணு வடிவம்

5. Place of Occurrence (a) Direction and Distance from PS: At about 20 kms NORTH WEST,
குற்ற நிகழ்விடம் (அ) காவல்நிலையத்திலிருந்து எவ்வளவு தூரமும், எத்திசையில் Thabhabhiripuram Village
Beat Number : முறைக் காவல் எண் (b) Address : Panchayat, Puduchabram Union, Namakkal District. முகவரி

(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 : M. SUBASHINI குற்றமுறையீட்டாளர்/ தகவல் தந்தவர் பெயர் (b) Father's/ Husband's Name : V. Murugesan, தந்தை / கணவர் பெயர்
(c) Date / Year of Birth : 1988 நாள் / பிறந்த ஆண்டு (d) Nationality : INDIAN நாட்டினம் (e) Passport No. : — வெளிநாட்டு கடவுச்சீட்டு எண்
Date of Issue : வழங்கப்பட்ட நாள் Place of Issue : — வழங்கப்பட்ட இடம்
(f) Occupation : DSP தொழில் (g) Address : Vigilance and Anti-Corruption, Namakkal Detachment. முகவரி

7. Details of Known/Suspected/Unknown accused with full particulars. (Attach separate sheet if necessary)
தெரிந்த / ஐயப்பாட்டிற்குறிய / தெரியாத குற்றஞ்சாட்டப்பட்டவரின் முழுமையான விவரங்கள்
(தேவையெனில் தனித்தாள் இணைக்கவும்)
A-1 Tr. C. Subramaniyan (Age-54) S/o. Chinnappan, formerly Panchayat President, Thabhasiripuram Village Panchayat, Puduchabram Panchayat Union, Namakkal District and 8 others and others (Separate Sheet enclosed)

8. Reasons for delay in reporting by the complainant / Informant:
குற்றமுறையீட்டாளரால் / தகவல் கொடுப்பவரால் முறையிட்டதில் தகவல் கொடுப்பதில் தாமதம்
An Detailed Enquiry in DE 32/2025/RDP/NK was conducted in order to ascertain whether any cognizable offence is made out against the accused officers. Hence, the delay caused.

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)

Submitted

Separate sheets 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 S.MURUGAN Rank Inspector of Police to take up the Investigation / Refused Investigation / transferred to PS. V.S.P., Salem .....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.
மு.த.அ. குற்றமுறையீட்டாளருக்கு / தகவல் தந்தவருக்கு படித்துக்காட்டி, அது சரியாக எழுதப்பட்டு இருப்பதாக ஏற்றுக் கொள்ளப்பட்டு, அதன் படி நகல் ஒன்று இலவசமாக கொடுக்கப்பட்டது.

16/10/26.

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

16/10/26.

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
16.10.2026 at 13.00 Hrs.

Name: பெயர் M. SUBASHINI
Rank: நிலை Deputy Supdt. of Police, Vigilance and Anti-corruption Namakkal Detachment.
No. எண்

Continuation of FIR for Sl. No.7 of Namakkal Vigilance and Anti-Corruption, Crime No. 11/AC/2026, u/s. 120B, 167, 409, 465, 467, 468, 471, 477A IPC and section 13(1)(a) r/w 13(2) of the Prevention of Corruption (Amendment) Act 2018 r/w 109 IPC and section 12 r/w 13(1)(a) r/w 13(2) of the Prevention of Corruption (Amendment) Act 2018.

Accused Officers

A-1 Tr.C.Subramaniyan (Age-54), S/o. Chinnappan, formerly Panchayat President, Thathathiripuram Village Panchayat, Puduchatram Panchayat Union, Namakkal District. (Now Private Individual)
A-2 Tmt.E.Malliga (Age-45), W/o. Elangovan, formerly Panchayat Vice-President, Thathathiripuram Village Panchayat, Puduchatram Panchayat Union, Namakkal District. (Now Private Individual)
A-3 Tr.P.Kulandhaivelu (Age-43), S/o. Periyasami, Panchayat Secretary, Thathathiripuram Village Panchayat, Puduchatram Panchayat Union, Namakkal District.
A-4 Tr.N.Selvakumar (Age-46), S/o. Natesan, Panchayat Secretary, formerly Thathathiripuram Village Panchayat, Now Sellappampatti Village Panchayat, Puduchatram Panchayat Union, Namakkal District.
A-5 Tr.G.Elangovan (Age-46), S/o. Govindasamy, Door No.1/131, North Street, Thathathiripuram Village, Namakkal District. **(Private Individual)**
A-6 Tr.C.Raja (Age-38), S/o. Chinraj, Door No.1/185, North Street, Thathathiripuram Village, Namakkal Taluk & District. **(Private Individual)**
A-7 Tr.C.Sudhakar (Age-35), S/o. Chinraj, Door No.1/186, North Street, Thathathiripuram Village, Namakkal Taluk, Namakkal District. **(Private Individual)**
A-8 Tr.V.Nagarajan (Age-43), S/o. Vijayan, Proprietors of Vijayan Traders, Vijayan Hardwares and VN Associates, Door No.6/128, Uduppam Road, Puthansanthai, Namakkal Taluk, Namakkal District. **(Private Individual)**
A-9 Prabhu @ Tr.K.Padmanaban (Age-57), S/o. Kannaiyan, Proprietor of Prabhu Electricals and Hardwares, Door No.79F Madhakovil Street, Ganesapuram, Namakkal Town, Namakkal District. **(Private Individual)** and Others.

Continuation of F.I.R. for Serial No. 12 of Namakkal Vigilance and Anti-Corruption, Crime No. 11/AC/2026, u/s. 120B, 167, 409, 465, 467, 468, 471, 477A IPC and section 13(1)(a) r/w 13(2) of the Prevention of Corruption (Amendment) Act 2018 r/w 109 IPC and section 12 r/w 13(1)(a) r/w 13(2) of the Prevention of Corruption (Amendment) Act 2018.

The 1st accused Tr.C.Subramaniyan was elected as a Ward Member of Thathathiripuram Village Panchayat during the local body election held in the year 2019. He assumed charge of Panchayat President of Thathathiripuram Panchayat as per the Resolution passed on 06.01.2020 and he continued up to 05.01.2025. He is responsible for the assets of the Panchayat and further he has been given joint responsibility along with Tmt.E.Malliga (A-2), Vice-President of the Panchayat to sign and issued the cheques and passed the amount through PFMS and TNPASS methods.

The 2nd accused Tmt.E.Malliga was elected as a Ward Member of Thathathiripuram Village Panchayat during the local body election held in the year 2019. She assumed charge of Panchayat Vice-President of Thathathiripuram Panchayat as per the resolution passed on 06.01.2020 and she continued up to 05.01.2025. She is also joint responsible for the assets of the Panchayat and further she has been given joint responsibility along with Tr.C.Subramaniyan (A-1), President of the Panchayat to sign and issued the cheques and passed the amount through PFMS and TNPASS methods.

The 3rd accused Tr.P.Kulandhaivelu was working as Panchayat Secretary Thathathiripuram village, Puduchatram Panchayat Union, Namakkal District from 04.10.2023 to 04.05.2024.

The 4th accused Tr.N.Selvakumar was working as Panchayat Secretary Thathathiripuram Village Panchayat, Puduchatram Panchayat Union, Namakkal District from 01.02.2023 to 03.10.2023. Now he working at Sellappampatti Village Panchayat.

The accused A-1 to A-4 are public servants as defined u/s 2(c) of the Prevention of corruption Act, 1988.

The 5th accused Tr.G.Elangovan is the husband of A-2 Tmt.G.Malliga-Vice President, He is residing at Door No.1/131, North Street, Thathathiripuram Village, Namakkal District.

The 6th accused Tr.C.Raja is residing at Door No.1/185, North Street, Thathathiripuram Village, Namakkal District. He is a Mason and doing building works in the area.

The 7th accused Tr.C.Sudhakar is a Contractor and he residing at Door No.1/186, North Street, Thathathiripuram Village, Namakkal District. The accused A-6 and A-7 are Brothers and they are close neighbours of accused-5 Tr.G.Elangovan.

The 8th accused Tr.V.Nagarajan is one of the Proprietors of Vijayan Traders, Vijayan Hardwares and Proprietor of V.N. Associates situated at Door No.6/128, Uduppam Road, Puthansanthai, Namakkal District.

The 9th accused Tr.Prabhu @ Padmanaban is Proprietor of Prabhu Electricals & Hardwares located at Door No.79F Madhakovil Street, Ganesapuram, Namakkal Town, Namakkal District. The above mentioned accused-5 to 9 are Private Individuals.

The Thathathiripuram Village Panchayat comes under the jurisdiction of Puduchatram Panchayat Union, Namakkal District. Generally, the Panchayat President / Executive Authority of the Village Panchayat has the responsibility to collect taxes, protecting the Government properties, granting land and building approvals to private individuals after following the prescribed norms, maintaining street lights, drainage and water supply implementing various projects and maintaining the same, monitoring the budget of the Panchayat, convening council meetings, submitting the Panchayat accounts for audit and distribution of salaries to the staffs of the Panchayat.

The Panchayat Secretary have responsible for collection of taxes, maintenance of Panchayat records, maintenance of water supply, street lights and Panchayat roads and he should assist the Panchayat President and Vice-President of Panchayat in implementing all schemes. The Panchayat Secretary is also responsible for maintenance of Voucher/Receipt Books, Property Stock Register, Cash book, Minutes Book and all the Panchayat records and sending all reports to the Block Development Officer and Assistant Director of Panchayats. The Panchayat Secretary has to guide the Panchayat President in all the works.

Totally, 13 heads of accounts are being maintained in every Panchayat. Account No.1 head relates to General Expenses of the Panchayat. Accounts are being maintained jointly in the name of Panchayat President and Vice-President. The maintenance work of Pipelines, Street lights, Sanitation of Toilets and others comes under the head of Account No.1. For purchase of materials, firstly 3 quotations are to be obtained from approved firms and supply orders to be placed to the lowest quotation firm. Comparative statement has to be drawn. All the purchased materials should be entered in the Property Stock Registers No.16, 17 and 18 of the Panchayat, meant for it soon after they are purchased.

As per the Government Order vide in G.O.(Ms.) No.286 of the Rural Development (CSS-1) Department, dated: 31.12.1998, in which Powers of the President are given. The President of the Village Panchayat may prepare estimates with the help of Panchayat Secretary during exigencies and get the approval of the Village Panchayat and execute works, up to a limit of Rs.2,000/- at a time and not exceeding Rs.5,000/- in a year in respect of works executed out of Village Panchayat Fund only.

After completion of the work, the details and Vouchers should be placed before the Village Panchayat in its next meeting. They execute the work by engaging private electricians and plumbers. If there is any emergency in supplying water or cleaning, they will execute the work before passing resolution and then the expenses made will be placed in the Panchayat meeting and approve them. The amount spent for the above work will be given in their individual / firm's bank account by PFMS/TNPASS method in online. As per the G.O.(Ms.) No.113 of Rural Development and Panchayat Raj (PR-I), Department, dated: 18.06.2018, the Public Fund Monitoring System (PFMS) was used for the transaction of funds in the Village Panchayat through e-service in online mode from 18.06.2018 to 03.10.2023 for the alternate way of issuing of cheques to the beneficiary/contractor/firms. Further, on 04.10.2023 towards the Tamil Nadu Panchayat Accounts Simplified System (TNPASS) is using for the transaction of funds in the Village Panchayat through e-service in online mode. The Voucher payments are to be sanctioned through online by the Panchayat President, Vice-President and Panchayat Secretary of the Panchayat concerned.

According to the Government Order in G.O.(Ms.) No.43 of Rural Development (C-4) Department, dated: 21.02.2000; all the payments out of the Village Panchayat fund against bills presented to the Village Panchayat shall be made only after the bills are passed by the Executive Authority or by any person authorized by Government in respect of any particular scheme or fund. Payments shall be made only by PFMS/TNPASS method online in favour of the parties as per the procedure laid down by the Government from time to time.

The Panchayat Secretary has to obtain printed cash bills from those who have carried out the work, if not, sub-vouchers have to be prepared and it has to be attached to the concerned Vouchers. The Vouchers have to be placed before the Panchayat President for obtaining his approval. After obtaining approval from the Panchayat President in the Voucher, sanctioned bill amount to be transferred in PFMS/TNPASS methods through online to the concerned individuals/firms bank accounts. Appropriate entries should be made in the Cash Book of the Panchayat by the Panchayat Secretary.

It is alleged that during the year 2023-2024, A-1 to A-9 entered into a criminal conspiracy with the dishonest intention to defraud the fund of the Thathathiripuram Village Panchayat. In pursuance of the criminal conspiracy, a total sum of Rs.10,02,104/- was dishonestly/fraudulently misappropriated. In this regard, a Detailed Enquiry was taken up against them, and it disclosed the following information.

Allegation – I

During the period between 01.04.2023 and 31.03.2024, the accused officers, namely, Tr. C. Subramaniyan (A-1), Panchayat President, Tmt. E. Malliga (A-2), Vice-President, Tr. P. Kulandhaivelu (A-3), Panchayat Secretary, and Tr.N.Selvakumar (A-4), Panchayat Secretary of Thathathiripuram Village Panchayat, Namakkal District, while functioning in their respective offices, entered into a criminal conspiracy with the dishonest intention of defrauding the funds of Thathathiripuram Village Panchayat. In pursuance of the said criminal conspiracy, they colluded with private individuals/other accused, namely, Tr. G. Elangovan (A-5) and Tr. C. Raja (A-6), and created 34 false vouchers of Thathathiripuram Panchayat in the name of accused Tr. C. Raja (A-6), falsely representing that the vouchers pertained to the

execution of pipeline damage repair works, drainage clearance works, and public sanitation works, without actually executing any such work at various places within the Thathathiripuram Panchayat area. On the basis of the said false vouchers, they claimed a total sum of Rs.1,90,300/- towards labour charges for pipeline damage repair works, drainage clearance works, and public sanitation works from the Panchayat funds. In this regard, each of the said vouchers was accompanied by three quotations in the name of accused Tr. C. Raja (A-6), along with two fictitious/forged names. Further, accused A-1 to A-5 created Panchayat Cash Receipts in the name of accused Tr. C. Raja (A-6), which were signed by A-6 and annexed to the aforesaid vouchers for the purpose of issuing the wage amounts through the Public Financial Management System (PFMS) and Tamil Nadu Panchayat Accounts Simplified System (TNPASS).

Further, accused A-1 to A-4 generated the PFMS-generated printed Payment Advice Slips and submitted the same to Canara Bank, Thathathiripuram Branch, for transferring the amounts from Account No. 1554101003998 of Thathathiripuram Village Panchayat to A-6, Tr. C. Raja. The concerned Bank Manager transferred the said amounts through the online Electronic Clearance System to Savings Bank Account No. 3644101000376 of accused A-6, Tr. C. Raja, maintained at Canara Bank, Elur Branch. Thereafter, accused A-6, Tr. C. Raja, withdrew the said amounts in cash through the bank ATM and handed over the same to accused A-1 to A-4 and A-5. The accused persons thereafter misappropriated/swindled the said amount and thereby obtained pecuniary advantage for themselves, causing corresponding loss to the Government exchequer.

Voucher Details w.r.t Pipeline and Drainage Works of Tr. C. Raja (A-6)

Sl. No.	Voucher No. & Date	Type of Work, Place of Work & Head of expense	Cash Receipt received and wage amount passed name	Sanctioned amount sent through online in PFMS / TNPASS in Rs.	Total Amount Passed and amount credited into the whom bank account / date	Misappro - priated amount / Loss to the Govt. in Rs.
1.	Voucher No.1, date: 12.04.2023 for Rs.4,900/-	Pipeline work at Near OHT North of Thaththathiri-puram Village pipeline	C.Raja	4,900	Canara Bank, Elur Branch A/c No. 3644101000376	4,900

2.	Voucher No.2, date: 12.04.2023 for Rs.5,000/-	Pipeline work at Near OHT of Arasi Nagar pipeline	C.Raja	5,000	of A-6 Tr.C.Raja on 12.04.2023 for total Rs.15,000/-	5,000
3.	Voucher No.3, date: 12.04.2023 for Rs.5,100/-	Drainage work at Canara Bank to VRP drainage line	C.Raja	5,100		5,100
4.	Voucher No.21, date: 04.05.2023 for Rs.5,000/-	Pipeline work at Near OHT Unjapalayam pipeline	C.Raja	5,000	Canara Bank, Elur Branch A/c No. 3644101000376 of A-6 Tr.C.Raja on 04.05.2023 for total Rs.15,000/-	5,000
5.	Voucher No.22, date: 04.05.2023 for Rs.4,500/-	Drainage work at OHT Semmankulam pudur drainage line	C.Raja	4,500		4,500
6.	Voucher No.23, date: 04.05.2023 for Rs.5,500/-	Pipeline work at Near OHT, Ayyar Salai pipeline.	C.Raja	5,500		5,500
7.	Voucher No.32, date: 18.05.2023 for Rs.5,000/-	Pipeline work at Olapalayam OHT to Street pipeline	C.Raja	5,000	Canara Bank, Elur Branch A/c No. 3644101000376 of A-6 Tr.C.Raja on 18.05.2023 for total Rs.15,000/-	5,000
8.	Voucher No.33, date: 18.05.2023 for Rs.5,000/-	Drainage work at Ayyar Salai drainage line	C.Raja	5,000		5,000
9.	Voucher No.34, date: 18.05.2023 for Rs.5,000/-	Pipeline work at Maakkalpudur OHT to Street pipeline	C.Raja	5,000		5,000
10.	Voucher No.42, date: 22.05.2023 for Rs.6,300/-	Drainage work at North Street Main Road drainage line	C.Raja	6,300	Canara Bank, Elur Branch A/c No. 3644101000376 of A-6 Tr.C.Raja on 22.05.2023 for total Rs.15,000/-	6,300
11.	Voucher No.43, date: 22.05.2023 for Rs.4,600/-	Pipeline work at Olapalayam OHT to Street pipeline	C.Raja	4,600		4,600
12.	Voucher No.44, date: 22.05.2023 for Rs.4,100/-	Pipeline work at Semmankulam pudur, OHT to Street pipeline	C.Raja	4,100		4,100
13.	Voucher No.52, date: 30.05.2023 for Rs.5,800/-	Pipeline work at Thanathampatti OHT to Street pipeline	C.Raja	5,800	Canara Bank, Elur Branch A/c No. 3644101000376 of A-6 Tr.C.Raja on 30.05.2023	5,800
14.	Voucher No.53, date: 30.05.2023	Drainage work at North Street, Thaththathri-	C.Raja	4,700		4,700

	for Rs.4,700/-	puram drainage line			for total Rs.15,000/-	
15.	Voucher No.54, date: 30.05.2023 for Rs.4,500/-	Pipeline work at Unjapalayam OHT to Street pipe line	C.Raja	4,500		4,500
16.	Voucher No.99, date: 10.08.2023 for Rs.5,000/-	Pipeline work at Semmankulam pudur OHT to Street pipeline	C.Raja	5,000	Canara Bank, Elur Branch A/c No. 3644101000376 of A-6 Tr.C.Raja on 10.08.2023 for toal Rs.15,000/-	5,000
17.	Voucher No.100, date: 10.08.2023 for Rs.5,000/-	Pipeline work at Oonjapalayam OHT to Street pipeline	C.Raja	5,000		5,000
18.	Voucher No.101, date: 10.08.2023 for Rs.5,000/-	Drainage work at Thaththathiri-puram Canara Bank to VRP drainage line	C.Raja	5,000		5,000
19.	Voucher No.106, date: 23.08.2023 for Rs.4,700/-	Pipeline work at Thaththathiri-puram, Arasi Nagar OHT to Street pipeline	C.Raja	4,700	Canara Bank, Elur Branch A/c No. 3644101000376 of A-6 Tr.C.Raja on 23.08.2023 for total Rs.9,500/-	4,700
20.	Voucher No.107, date: 23.08.2023 for Rs.4,800/-	Pipeline work at Thaththathiri-puram Ayyar Salai Colony OHT to Street pipeline	C.Raja	4,800		4,800
21.	Voucher No.115, date: 05.09.2023 for Rs.4,800/-	Pipeline work at Olapalayam OHT to Street pipeline	C.Raja	4,800	Canara Bank, Elur Branch A/c No. 3644101000376 of A-6 Tr.C.Raja on 12.04.2023 for total Rs.15,000/-	4,800
22.	Voucher No.116, date: 05.09.2023 for Rs.5,000/-	Pipeline work at Oonjapalayam Colony OHT to Street pipeline	C.Raja	5,000		5,000
23.	Voucher No.18, date: 18.10.2023 for Rs.5,000/-	Pipeline work at Olapalayam OHT to Street pipeline	C.Raja	5,000	Canara Bank, Elur Branch A/c No. 3644101000376 of A-6 Tr.C.Raja on 18.10.2023 for total Rs.15,000/-	5,000
24.	Voucher No.19, date: 18.10.2023 for Rs.5,000/-	Drainage cleaning work at Saravanan House to Canara Bank drainage line	C.Raja	5,000		5,000
25.	Voucher	Drainage	C.Raja	5,000		5,000

	No.20, date: 18.10.2023 for Rs.5,000/-	cleaning work at Ayyar Salai Colony drainage line				
26.	Voucher No.32, date: 07.11.2023 for Rs.10,000/-	Drainage cleaning work at Thaththathiri-puram Bus Stop to VRP house drainage line	C.Raja	10,000	Canara Bank, Elur Branch A/c No. 3644101000376 of A-6 Tr.C.Raja on 07.11.2023 for total Rs.20,000/-	10,000
27.	Voucher No.33, date: 07.11.2023 for Rs.10,000/-	Drainage cleaning work at Thaththathiri-puram Balu Shop to VRP house drainage line	C.Raja	10,000		10,000
28.	Voucher No.38, date: 09.11.2023 for Rs.8,000/-	Pipeline work at Near OHT Thanathampatti pipeline	C.Raja	8,000	Canara Bank, Elur Branch A/c No. 3644101000376 of A-6 Tr.C.Raja on 09.11.2023 for total Rs.15,000/-	8,000
29.	Voucher No.39, date: 09.11.2023 for Rs.7,000/-	Pipeline work at Near OHT Oonjapalayam pipeline.	C.Raja	7,000		7,000
30.	Voucher No.56, date: 06.12.2023 for Rs.9,000/-	Drainage cleaning work at Canara Bank to VRP House drainage line.	C.Raja	9,000	Canara Bank, Elur Branch A/c No. 3644101000376 of A-6 Tr.C.Raja on 06.12.2023 for Rs.9,000/-	9,000
31.	Voucher No.71, date: 10.01.2024 for Rs.6,000/-	Drainage cleaning work at Puthansanthai Road drainage line	C.Raja	6,000	Canara Bank, Elur Branch A/c No. 3644101000376 of A-6 Tr.C.Raja on 10.01.2024 for Rs.6,000/-	6,000
32.	Voucher No.97, date: 05.02.2024 for Rs.5,000/-	Drainage cleaning work at Ayyar Salai Colony, Sadayappan House to Puthansanthai Road drainage line.	C.Raja	5,000	Canara Bank, Elur Branch A/c No. 3644101000376 of A-6 Tr.C.Raja on 17.02.2024 for total Rs.10,000/-	5,000
33.	Voucher No.98, date:	Drainage cleaning work	C.Raja	5,000		5,000

	17.02.2024 for Rs.5,000/-	at Ayyar Salai Colony, Vinayagar Kovil to Kuppan House drainage line				
34.	Voucher No.105, date: 09.03.2024 for Rs.6,000/-	Pipeline work at North Street pipeline of Thaththathiri-puram	C.Raja	6,000	Canara Bank, Elur Branch A/c No. 3644101000376 of A-6 Tr.C.Raja on 09.03.2024 for Rs.6,000/-	6,000
	Total amount passed towards Pipeline and Drainage works and total Loss to the Government Exchequer Rs.					**1,90,300**

Thereby, the accused A-1 to A-4 have committed the offence u/s. 120B, 167, 409, 465, 467, 468, 471, 477A IPC and section 13(1)(a) r/w 13(2) of the Prevention of Corruption Act, 1988 as amended by the Prevention of Corruption (Amendment) Act, 2018. The accused A-5 and A-6 have committed the offence u/s. 120B, 167, 409, 465, 467, 468, 471, 477A IPC r/w 109 IPC and section 12 r/w 13(1)(a) r/w 13(2) of the Prevention of Corruption Act, 1988 as amended by the Prevention of Corruption (Amendment) Act, 2018.

Allegation - II

During the period between 01.04.2023 and 31.03.2024, the accused officers, namely, Tr. C. Subramaniyan (A-1), Panchayat President, Tmt. E. Malliga (A-2), Vice-President, Tr. P. Kulandhaivelu (A-3), Panchayat Secretary, and Tr. N. Selvakumar (A-4), Panchayat Secretary of Thathathiripuram Village Panchayat, Namakkal District, while functioning in their respective offices, entered into a criminal conspiracy with the dishonest intention of defrauding the funds of Thathathiripuram Village Panchayat. In pursuance of the said criminal conspiracy, they colluded with private individuals/other accused, namely, Tr. G. Elangovan (A-5) and Tr. C. Sudhakar (A-7), and created 20 false vouchers of Thathathiripuram Panchayat in the name of Tr. C. Sudhakar (A-7), falsely representing that the same were in respect of the execution of pipeline damage repair works, drainage clearance works, and public sanitation works, without actually executing any such work at various places within the Thathathiripuram Panchayat area. On the basis of the said false vouchers, they claimed a total sum of Rs.1,12,900/- towards labour charges for pipeline damage

repair works, drainage clearance works, and public sanitation works from the Panchayat funds. In this regard, each of the said vouchers was accompanied by three quotations in the name of accused Tr. C. Sudhakar (A-7), along with two fictitious/forged names. Further, accused A-1 to A-5 created Panchayat Cash Receipts in the name of accused Tr. C. Sudhakar (A-7) and annexed the same to the aforesaid vouchers for the purpose of issuing the wage amounts through the online Public Financial Management System (PFMS) and Tamil Nadu Panchayat Accounts Simplified System (TNPASS).

Further, accused A-1 to A-4 generated the PFMS-generated printed Payment Advice Slips and submitted the same to Canara Bank, Thathathiripuram Branch, for transferring the amounts from Account No. 1554101003998 of Thathathiripuram Village Panchayat to accused A-7, Tr. C. Sudhakar. The concerned Bank Manager thereafter transferred the said amounts through the online Electronic Clearance System to Savings Bank Account No. 3644101002374 of accused A-7, Tr. C. Sudhakar, maintained at Canara Bank, Elur Branch. Further, from 13.04.2023 onwards, accused A-7, Tr. C. Sudhakar, transferred the said amounts through online transactions to the Google Pay UPI mobile number of accused A-5, Tr. G. Elangovan, and also withdrew certain amounts in cash through the bank ATM and handed over the same to accused A-5. Thus, accused A-1 to A-5 dishonestly swindled/misappropriated the said amount and thereby obtained pecuniary advantage, causing corresponding loss to the Panchayat funds.

Voucher Details w.r.t Pipeline and Drainage Works of Tr. C. Sudhakar (A-7)

Sl. No.	Voucher No., Date & Amount	Type of Work, Place of Work & Head of expense	Cash Receipt / Tax Invoice Attached Name	PFMS / TNPASS Sanctioned Amount in Rs.	Total Amount Passed and amount credited into the whom bank account / date	Misappro-priated amount / Loss to the Govt. in Rs.
1.	Voucher No.8, dated: 12.04.2023 for Rs.4,800/-	Pipeline work at near OHT, Sevagoundam -palayam village pipeline.	Sudhakar	4,800	Canara Bank, Elur Branch A/c. No. 3644101002374 of A-7 Tr.C.Sudhakar on 12.04.2023 for total Rs.15,000/-	4,800
2.	Voucher No.9, dated: 12.04.2023	Drainage cleaning work at Semmankulam-	Sudhakar	5,200		5,200

	for Rs.5,200/-	pudur street drainage line				
3.	Voucher No.10, dated: 12.04.2023 for Rs.5,000/-	Pipeline repair work at Olapalayam village street pipeline	Sudhakar	5,000		5,000
4.	Voucher No.16, dated: 04.05.2023 for Rs.6,000/-	Pipeline work at Near OHT, Arasi Nagar Thaththathri-puram pipeline.	Sudhakar	6,000	Canara Bank, Elur Branch A/c. No. 3644101002374 of A-7 Tr.C.Sudhakar on 04.05.2023 for total Rs.15,000/-	6,000
5.	Voucher No.17, dated: 04.05.2023 for Rs.5,000/-	Drainage cleaning work at Ayyar Salai Colony, Puthansanthai Road to Sadayappan House drainage line	Sudhakar	5,000		5,000
6.	Voucher No.18, dated: 04.05.2023 for Rs.4,000/-	Pipeline work at large OHT at Thaththathiri-puram pipeline.	Sudhakar	4,000		4,000
7.	Voucher No.35, dated: 18.05.2023 for Rs.6,000/-	Pipeline work at East Street Thaththathri-puram pipeline.	Sudhakar	6,000	Canara Bank, Elur Branch A/c. No. 3644101002374 of A-7 Tr.C.Sudhakar on 18.05.2023 for total Rs.15,000/-	6,000
8.	Voucher No.36, dated: 18.05.2023 for Rs.4,000/-	Drainage cleaning work at Semmankula mpudur street drainage line.	Sudhakar	4,000		4,000
9.	Voucher No.37, dated: 18.05.2023 for Rs.5,000/-	Pipeline work at near OHT Thanatham-patti Colony pipeline.	Sudhakar	5,000		5,000
10.	Voucher No.97, dated: 10.08.2023	Pipeline work at OHT to Street pipeline of Thanatham-	Sudhakar	4,300	Canara Bank, Elur Branch A/c. No.	4,300

	for Rs.4,300/-	patti.			3644101002374 of A-7	
11.	Voucher No.98, dated: 10.08.2023 for Rs.4,700/-	Drainage cleaning work at Thaththathiri-puram, Ayyar Salai Colony drainage line.	Sudhakar	4,700	Tr.C.Sudhakar on 10.08.2023 for total Rs.9,000/-	4,700
12.	Voucher No.15, dated: 18.10.2023 for Rs.5,000/-	Drainage cleaning work at Sevagoundam-palayam village drainage line	C.Sudhakar	5,000	Canara Bank, Elur Branch A/c. No. 3644101002374 of A-7 Tr.C.Sudhakar on 18.10.2023 for total Rs.15,000/- through TNPASS method.	5,000
13.	Voucher No.16, dated: 18.10.2023 for Rs.5,000/-	Pipeline work at Semman-kulampudur OHT to street pipeline	C.Sudhakar	5,000		5,000
14.	Voucher No.17, dated: 18.10.2023 for Rs.5,000/-	Pipeline work at Thaththathiri-puram, West Street pipeline.	C.Sudhakar	5,000		5,000
15.	Voucher No.30, dated: 07.11.2023 for Rs.10,000/-	Pipeline work at Thaththathiri-puram North Street pipeline.	C.Sudhakar	10,000	Canara Bank, Elur Branch A/c. No. 3644101002374 of A-7 Tr.C.Sudhakar on 07.11.2023 for total Rs.20,000/- through TNPASS method.	10,000
16.	Voucher No.31, dated: 07.11.2023 for Rs.10,000/-	Pipeline work at Near OHT at North Street pipeline of Thaththathiri-puram	C.Sudhakar	10,000		10,000
17.	Voucher No.53, dated: 06.12.2023 for Rs.9,000/-	Drainage work at Thaththathiri-puram Bus Stop to VRP house drainage line.	C.Sudhakar	9,000	Canara Bank, Elur Branch A/c. No. 3644101002374 of A-7 Tr.C.Sudhakar on 06.12.2023 for Rs.9,000/- through TNPASS method.	9,000
18.	Voucher	Pipeline work	C.Sudhakar	5,100	Canara Bank,	5,100

	No.89, dated: 05.02.2024, for **Rs.5,000/-**	at Thaththathiri-puram North Street Arasi Nagar Street pipeline.			Elur Branch A/c. No. 3644101002374 of A-7 Tr.C.Sudhakar on 05.02.2024 for Rs.5,100/- through TNPASS method.	
19.	Voucher No.91, dated: 05.02.2024 for **Rs.4,000/-**	Pipeline work at Near OHT, Olapalayam	C.Sudhakar	4,900	Canara Bank, Elur Branch A/c. No. 3644101002374 of A-7 Tr.C.Sudhakar on 05.02.2024 for Rs.4,900/- through TNPASS method.	4,900
20.	Voucher No.95, dated: 13.02.2024 for Rs.4,900/-	Drainage work at Subramani House to VRP House	C.Sudhakar	4,900	Canara Bank, Elur Branch A/c. No. 3644101002374 of A-7 Tr.C.Sudhakar on 13.02.2024 for Rs.4,900/- through TNPASS method.	4,900
Total expenditure towards Drainage maintenance and total Loss to the Government Exchequer Rs.						**112,900**

Thereby, the accused A-1 to A-4 have committed the offence u/s. 120B, 167, 409, 465, 467, 468, 471, 477A IPC and section 13(1)(a) r/w 13(2) of the Prevention of Corruption Act, 1988 as amended by the Prevention of Corruption (Amendment) Act, 2018. The accused A-5 and A-7 have committed the offence u/s. 120B, 167, 409, 465, 467, 468, 471, 477A IPC r/w 109 IPC and section 12 r/w 13(1)(a) r/w 13(2) of the Prevention of Corruption Act, 1988 as amended by the Prevention of Corruption (Amendment) Act, 2018.

Allegation - III

During the period between February-2023 and March-2024, the accused officers, namely, Tr. C. Subramaniyan (A-1), Panchayat President, Tmt. E. Malliga (A-2), Vice-President, Tr. P. Kulandhaivelu (A-3), Panchayat Secretary, and Tr. N. Selvakumar (A-4), Panchayat Secretary of Thathathiripuram Village Panchayat, Namakkal District, while functioning in their respective offices, entered into a criminal conspiracy with the dishonest intention of defrauding the funds of Thathathiripuram Village Panchayat. In pursuance of the said criminal conspiracy, they colluded with private individuals/other accused, namely, Tr. G. Elangovan (A-5), Tr. V. Nagarajan (A-8), and Tr. Prabhu @ Tr. K. Padmanaban (A-9), and created following 30 false vouchers of Thathathiripuram Panchayat in the names of the following firms, namely: (1) Vijayan Traders, Uduppam Road, Pudhansandai, (2) Prabhu Electricals and Hardwares, 14, Sivagnanam Street, Ganeshapuram, Namakkal, (3) Sri Valliamman Traders, 1/157, Puthuchathram Main Road, Thathathiripuram (Agaram), (4) Sri Ram Veera Agency, Sakthi Nagar, Andagalore Gate, Rasipuram, (5) Sri Murugan Electricals, Pudhuchathiram, (6) Kathir Enterprises, No.34/36-2, Veppampatti, Namakkal, (7) M.S. Mani Enterprises, No.3/22, Sendamangalam Road, Veesanam, Namakkal, (8) Annai Agencies, 4/30/14, Mahatma Gandhi Nagar, Chinnamuthalaipatti, Namakkal and (9) Bharani Electricals, Namakkal, falsely representing that the said pipeline accessories, street light materials, and general health materials had been purchased from the aforesaid firms and that the same were utilized in the course of execution of works at various places within the Thathathiripuram Panchayat area, without actually purchasing the said accessories and materials from the said firms and without executing any such work. On the basis of the said false vouchers, they claimed an amount of Rs.5,32,059/- towards the purchase of pipeline accessories, Rs.1,51,345/- towards the purchase of streetlight accessories, and Rs.15,500/- towards the purchase of materials for general health products from the Panchayat funds, totaling Rs.6,98,904/-, thereby causing loss to the Panchayat funds.

Voucher Details w.r.t. Purchase of Pipeline Accessories

Sl. No.	Voucher No., date and amount.	Type of Work & Place of Work	Cash / Credit Bill Receipt / Quotations Attached firms name	Total Amount Passed and amount credited into the whom bank account / date	Misappro-priated amount / Loss to the Govt. in Rs.
1)	Voucher No.40, date: 22.05.2023 for Rs.24,900/-	Purchase of Pipeline Accessories to Thathathiri-puram Panchayat	Vijayan Traders, Uduppam Road, Puthansanthai Date: 15.05.2023 Quotations: 1) Vijayan Traders, Uduppam Road, Puthansanthai. 2) Vijayan Hardwares, Puthansanthai. 3) VN Associates Puthansanthai.	Tamilnadu Mercantile Bank Ltd., Kalangani Branch A/c. No. 331700050900007 of Vijayan Traders (Tr.V.Nagarajan - A-8) on 22.05.2023 for total Rs.50,000/- through PFMS	24,900
2)	Voucher No.41, date: 22.05.2023 for Rs.25,100/-	Purchase of Pipeline Accessories to Sevagounda mpalayam Colony	Vijayan Traders, Uduppam Road, Puthansanthai, Date: 26.04.2023		25,100
3)	Voucher No.67, date: 07.06.2023 for Rs.25,000/-	Purchase of Pipeline Accessories to Thathathiri-puram Panchayat all small villages	Vijayan Traders, Uduppam Road, Puthansanthai, Date: Nil	Tamilnadu Mercantile Bank Ltd., Kalangani Branch A/c. No. 331700050900007 of Vijayan Traders on 07.06.2023 for Rs.25,000/- through PFMS	25,000
4)	Voucher No.68, date: 07.06.2023 for Rs.35,000/-	Purchase of Pipeline Accessories to Semman-kulamputhur, Near OHT & Street Pipeline	Vijayan Traders, Uduppam Road, Puthansanthai, Date: Nil	Tamilnadu Mercantile Bank Ltd., Kalangani Branch A/c. No. 331700050900007 of Vijayan Traders on 07.06.2023 for total Rs.50,000/- through PFMS	35,000
5)	Voucher No.69, date: 07.06.2023 for Rs.15,000/-	Purchase of Pipeline Accessories to Olapalayam, OHT to Street Pipeline	Vijayan Traders, Uduppam Road, Puthansanthai, date: Nil		15,000

6)	Voucher No.77, date: 02.08.2023 for Rs.18,150/-	Purchase of Pipeline Accessories to Thathathiri-puram village	Vijayan Traders, Uduppam Road, Puthansanthai, Date: Nil	Tamilnadu Mercantile Bank Ltd., Kalangani Branch A/c. No. 331700050900007 of Vijayan Traders on 02.08.2023 for total Rs.49,950/- through PFMS	18,510
7)	Voucher No.79, date: 02.08.2023 for Rs.21,600/-	Purchase of Pipeline maintenance spares purchase to Oonja-palayam and Thanatham-patti villages	Vijayan Traders, Uduppam Road, Puthansanthai, Date: Nil		21,600
8)	Voucher No.105, date: 23.08.2023 for Rs.20,000/-	Purchase of Pipeline Accessories to near Kotthapalli at Thanatham-patti Village	Vijayan Traders. Uduppam Road, Puthansanthai, Cash Bill and Quotations not attached.	Tamilnadu Mercantile Bank Ltd., Kalangani Branch A/c. No. 331700050900007 of Vijayan Traders on 23.08.2023 for Rs.20,000/- through PFMS	20,000
9)	Voucher No.46, date: 22.05.2023 for Rs.11,520/-	Purchase of Pipeline Accessories to Ayyar salai near OHT and Street Pipeline.	Prabhu Electricals and Hardwares, 14, Sivagnanam Street, Ganeshapuram, Namakkal, Date: 11.04.2023 Quotations: 1) Prabhu Electricals and Hardwares, Namakkal. 2) Sri Krishna Electricals, Namakkal. 3) Thirumurugan Trading Company, Namakkal.	Canara Bank, Namakkal Branch A/c. No. 4038201000378 of Prabhu Electricals and Hardwares on 22.05.2023 for total Rs.23,000/- through PFMS. (Tr.Prabhu @ Tr.K.Padmanaban - A9)	11,520
10)	Voucher No.47, date: 22.05.2023 for Rs.11,480/-	Purchase of Pipeline Accessories to Maakkal-pudur village OHT to Street Pipeline	Prabhu Electricals and Hardwares, 14, Sivagnanam Street, Ganeshapuram, Namakkal, Date: 11.04.2023		11,480

11)	Voucher No.117, date: 05.09.2023 for Rs.10,344/-	Purchase of Pipeline Accessories to Thathathiri-puram Panchayat	Prabhu Electricals and Hardwares, 14, Sivagnanam Street, Ganeshapuram, Namakkal, Date: 14.07.2023	Canara Bank, Namakkal Branch A/c. No. 4038201000378 of Prabhu Electricals and Hardwares on 05.09.2023 for total Rs.19,600/- through PFMS. (Tr.Prabhu @ Tr.K.Padmanaban - A9)	10,344
12)	Voucher No.118, date: 05.09.2023 for Rs.9,256/-	Purchase of Pipeline Accessories to Sevagounda mpalayam village	Prabhu Electricals and Hardwares, 14, Sivagnanam Street, Ganeshapuram, Namakkal, Date: 17.07.2023		9,256
13)	Voucher No.5, date: 17.10.2023 for Rs.24,670/-	Purchase of Pipeline Accessories to all the Villages of Thathathirip uram Panchayat	Prabhu Electricals and Hardwares, 14, Sivagnanam Street, Ganeshapuram, Namakkal, Date: 19.02.2024	Canara Bank, Namakkal Branch A/c. No. 4038201000378 of Prabhu Electricals and Hardwares on 17.10.2023 for Rs.24,676/- through PFMS. (Tr.Prabhu @ Tr.K.Padmanaban - A9)	24,676
14)	Voucher No.48, date: 22.05.2023 for Rs.20,000/-	Purchase of Street Light Accessories to Thathathiri-puram village	Sri Valliamman Traders, 1/157, Puthuchathram Main Road, Thaththathiri-puram, (Agaram), Namakkal, Date: Nil Quotations: 1) Sri Valliamman Traders, Thaththathiri-puram. 2) Vijayan Hardwares, Puthansanthai. 3) VN Associates Puthansanthai.	Canara Bank, Thathathiripuram Branch A/c. No. 120000186716 of Sri Valliamman Traders on 22.05.2023 for total Rs.50,000/- through PFMS method. (Proprietor Tmt.U.Pushpalatha)	20,000
15)	Voucher No.49, date: 22.05.2023 for Rs.20,000/-	Purchase of Pipeline Accessories to all small villages of Thathathiri-puram	Sri Valliamman Traders, 1/157, Puthuchathram Main Road, Thathathiripuram, (Agaram), Namakkal, Date: Nil		20,000

16)	Voucher No.50, date: 22.05.2023 for Rs.10,000/-	Purchase of Pipeline Accessories to Thanatham-patti OHT to Street Pipeline repair works.	Sri Valliamman Traders, 1/157, Puthuchathram Main Road, Thaththathiri-puram, (Agaram), Namakkal, Date: Nil		10,000
17)	Voucher No.66, date: 07.06.2023 for Rs.25,000/-	Purchase of Pipeline Accessories to Thathathiri-puram village	Sri Valliamman Traders, 1/157, Thaththathiri-puram, Agaram, Namakkal, Date: Nil	Canara Bank, Thathathiripuram Branch A/c. No. 120000186716 of Sri Valliamman Traders on 07.06.2023 for Rs.25,000/- through PFMS method. (Proprietor Tmt.U.Pushpalatha)	25,000
18)	Voucher No.82, date: 02.08.2023 for Rs.20,000/-	Purchase of Pipeline maintenance spares purchase to Makkalpudur Village	Sri Valliamman Traders, 1/157, Thaththathiri-puram, Agaram, Namakkal, Date: Nil	Canara Bank, Thathathiripuram Branch A/c. No. 120000186716 of Sri Valliamman Traders on 02.08.2023 for total Rs.49,900/- through PFMS method. (Proprietor Tmt.U.Pushpalatha)	20,000
19)	Voucher No.83, date: 02.08.2023 for Rs.15,000/-	Purchase of Pipeline maintenance spares purchase to Sevagounda mpalayam village	Sri Valliamman Traders, 1/157, Thaththathiri-puram, Agaram, Namakkal, Date: Nil		15,000
20)	Voucher No.84, date: 02.08.2023 for Rs.14,900/-	Purchase of Pipeline maintenance spares purchase to all Villages	Sri Valliamman Traders, Thathathiripuram, Agaram, Cash Bill and Quotations Not attached.		14,900
21)	Voucher No.110, date: 23.08.2023 for Rs.18,500/-	Purchase of Pipeline Accessories to Oonjapalaya m village	Sri Valliamman Traders, Thathathiripuram, Agaram, Cash Bill and Quotations Not attached.	Canara Bank, Thathathiripuram Branch A/c. No. 120000186716 of Sri Valliamman Traders on 23.08.2023 for total Rs.40,000/- through PFMS method. (Proprietor Tmt.U.Pushpalatha)	18,500
22)	Voucher No.111,	Purchase of Pipeline	Sri Valliamman Traders,		21,500

	date: 23.08.2023 for Rs.21,500/-	Accessories to Thanatham-patti village	Thathathiripuram, Agaram, Cash Bill and Quotations Not attached.		
23)	Voucher No.40, date: 10.11.2023 for Rs.20,000/-	Purchase of Pipeline Accessories to North Street, Thathathiri-puram village	Sri Valliamman Traders, 1/157, Thathathiripuram, Agaram, Namakkal, Date: Nil	Canara Bank, Thathathiripuram Branch A/c. No. 120000186716 of Sri Valliamman Traders on 10.11.2023 for Rs.20,000/- through PFMS method. (Proprietor Tmt.U.Pushpalatha)	20,000
24)	Voucher No.57, date: 09.12.2023 for Rs.20,000/-	Purchase of Pipeline Accessories to Sevagovund ampalayam, Street Pipeline	Sri Valliamman Traders, 1/157, Thathathiripuram, Agaram, Namakkal, Date: Nil	Canara Bank, Thathathiripuram Branch A/c. No. 120000186716 of Sri Valliamman Traders on 09.12.2023 for Rs.20,000/- through TNPASS method. (Proprietor Tmt.U.Pushpalatha)	20,000
25)	Voucher No.75, date: 10.01.2024 for Rs. 19,996.29/-	Purchase of Pipeline Accessories to Thathathiri-puram and Olapalayam	Sri Valliamman Traders, Thathathiripuram, Agaram, Cash Bill and Quotations Not attached.	Canara Bank, Thathathiripuram Branch A/c. No. 120000186716 of Sri Valliamman Traders on 10.01.2024 for Rs.19,996.28/- through TNPASS method. (Proprietor Tmt.U.Pushpalatha)	19,996
26)	Voucher No.110, date: 13.03.2024 for Rs.20,001/-	Purchase of Pipeline Accessories to Thathathiri-puram North Street	Sri Valliamman Traders, 1/157, Thathathiripuram, Agaram, Namakkal, Date: Nil	Canara Bank, Thathathiripuram Branch A/c. No. 120000186716 of Sri Valliamman Traders on 13.03.2024 for Rs.20,000/- through TNPASS method. (Proprietor Tmt.U.Pushpalatha)	20,001
27)	Voucher No.55, date: 06.12.2023	Purchase of Pipeline Accessories	Sri Ram Veera Agency, 5/286-A Sakthi Nagar,	Indian Bank, Rasipuram Branch A/c. No.	25,666

	for Rs.25,666/-	to Thanatham-patti OHT	Andagalore Gate Date: 16.04.2024. Quotations: 1) Sri Ram Veera Agency, Andagalore Gate Rasipuram. 2) Shri Balamurukan Electricals & Pipes, Paramathi.	7082990852 of Sri Ram Veera Agency on 06.12.2023 for Rs.25,666/- through TNPASS method. (Proprietor Tr.Ram Veera)	
28)	Voucher No.62, date: 16.12.2023 for Rs.9,110/-	Purchase of Pipeline Accessories to Near OHT, Thathathiri-puram village	Sri Murugan Electricals, Pudhuchatram.	Indian Bank, Rasipuram Branch A/c. No. 7658867850 of Sri Murugan Electricals, Pudhuchatram on 16.12.2023 for Rs.9,110/- through TNPASS method. (Proprietor Sri Murugan Electricals)	9,110
	Total amount claimed under purchase of Pipeline Accessories Rs.				532,059

Voucher Details w.r.t. Purchase of Street Light accessories

29.	Voucher No.59, date: 30.05.2023 for Rs.28,320/-	Purchase of New Street Light to Thathathiri-puram village	Annai Agencies, 4/30/14, Mahatma Gandhi Nagar, Chinnamuthalai-patti, Namakkal, Date: 25.04.2023.	South Indian Bank, Namakkal Branch A/c. No. xxxxxxxx0398 of Annai Agencies, Chinnamuthalai-patti on 31.05.2023 for Rs.28,320/- through PMFS method vide payment advice No. C052345029498 (Proprietor Annai Agencies).	28,320
30.	Voucher No.60, date: 30.05.2023 for Rs.20,886/-	Purchase of Street Light & Wire to Thathathiri-puram village	Kathir Enterprises, No.34/36-2, Veppampatti, Namakkal. Date: Nil Quotations 1) Kathir Enterprises,	Indian Overseas Bank A/c. No. xxxxxxxx1330 of Kathir Enterprises, Veppampatti on 31.05.2023 for Rs.20,886/- through PMFS method vide	20,886

			Veppampatti, 2) Bharath Power Systems, Singalandapuram 3) Navarathan Enterprises, Anna Salai Rasipuram.	payment advice No. C305234 5028700 (Proprietor Kathir Enterprises).	
31.	Voucher No.123, date: 05.09.2023 for Rs.28,320/-	Purchase of Street Light to Thathathiri-puram Panchayat	Kathir Enterprises. Cash Bill and Quotations not attached.	Indian Overseas Bank, Pudhansandai Branch A/c. No. xxxxxxxxx1330 of Kathir Enterprises on 05.09.2023 for Rs.28,320/- through PFMS method vide payment advice No. C0923028 16401 (Proprietor of Kathir Enterprises)	28,320
32.	Voucher No.78, date: 02.08.2023 for Rs.9,840/-	Purchase of new LED street light 15 sets & wire to Thathathiri-puram Panchayat	Vijayan Traders, Uduppam Road, Puthansanthai, date: Nil		9,840
33.	Voucher No.41, date: 10.11.2023 for Rs.15,000/-	Purchase of Street Light accessories to Thathathiri-puram Panchayat	Vijayan Traders, Uduppam Road, Puthansanthai, date: 10.11.2023	Tamilnadu Mercantile Bank Ltd., Kalangani Branch A/c. No. 331700050900007 of Vijayan Traders (Tr.V.Nagarajan - A-8) on 10.11.2023 for Rs.20,000/- through TNPASS	15,000
34.	Voucher No.6, date: 17.10.2023 for **Rs.24,080/-**	Purchase of Street Light Accessories to Thathathiri-puram Panchayat	Sri Ram Veera Agency, 5/286-A Sakthi Nagar, Andagalore Gate Cash Bill and Quotations not attached. Cash Receipt in the name of Velu for Rs.24,080/-.	Indian Bank, Rasipuram Branch A/c. No. 7082990852 of Sri Ram Veera Agency on 17.10.2023 for Rs.24,280/- through TNPASS method. (Proprietor of Ram Veera Agency)	24,280

35.	Voucher No.79, date: 12.01.2024 for Rs.10,000/-	Purchase of Street Light Accessories to Thathathiri-puram Panchayat	Bharani Electricals, Namakkal. Cash Bill and Quotations not attached.	Punjab National Bank, Salem Road, Namakkal Branch A/c. No. 4201008700001821 of Bharani Electricals on 11.01.2024 for Rs.10,000/- through TNPASS method. (Proprietor of Bharani Electricals)	10,000
36.	Voucher No.87, date: 05.02.2024 for Rs.9,000/-	Purchase of Street Light & Wire Accessories to Thathathiri-puram Panchayat	Bharani Electricals, Namakkal. Cash Bill and Quotations not attached. Cash Receipt for Rs.9,000/- in the name of K.Mahalingam	Punjab National Bank, Salem Road, Namakkal Branch A/c. No. 4201008700001821 of Bharani Electricals on 05.02.2024 for Rs.9,000/- through TNPASS method. (Proprietor of Bharani Electricals)	9,000
37.	Voucher No.90, date: 05.02.2024 for Rs.9,000/-	Purchase of Street Light & Wire Accessories to Thathathiri-puram Panchayat	Bharani Electricals, Namakkal. Cash Bill and Quotations not attached.	Punjab National Bank, Salem Road, Namakkal Branch A/c. No. 4201008700001821 of Bharani Electricals on 09.03.2024 for Rs.5,699.40/- through TNPASS method. (Proprietor of Bharani Electricals)	5699
	Total amount claimed for the purchase Street Light Accessories Rs.				1,51,345

Purchase of General Health Sanitation materials

38.	Voucher No.58, date: 30.05.2023 for Rs.15,500/-	Purchase of General Health (Bleaching Powder & Dress) to Thathathiri-	M.S.Mani Enterprises, No.3/22, Sendamangalam Road, Veesanam, Namakkal.	Axis Bank A/c. No. xxxxxxxx3788 of M.S.Mani Enterprises on 31.05.2023 for Rs.15,500/- through PMFS	15,500

		puram Panchayat	Date: Nil Quotations 1) M.S.Mani Enterprises, 2) Ragesh Marketing, Valaraigate, Tiruchengode 3) PMVS Traders, Thendral Nagar, Narasimma-naickenpalayam, Coimbatore.	method vide payment advice No. 3052345030533 (Proprietor M.S.Mani Enterprises).	
	Total amount claimed for the purchase of General Health Sanitation materials Rs.				**15,500**
	Grand Total for the purchase of Pipeline, Street Light Accessories and General Health Sanitation materials Rs.				**6,98,904**

In this regard, each of the said vouchers with respect to Vijayan Traders was accompanied by three quotations in the names of the firms namely, 1) Vijayan Traders, Uduppam Road, Puthansanthai, 2) Vijayan Hardwares, No.6/152, Uduppam Road, Pudhansandai and 3) VN Associates, No.6/128-1, Uduppam Road, Pudhansandai respectively. Further, accused A-1 to A-5 created Panchayat Cash Receipts in the name of Vijayan Traders belonging to accused Tr.V.Nagarajan (A-8), which were signed by A-8 and annexed to the aforesaid vouchers for the purpose of purchasing pipeline accessories through online PFMS and TNPASS methods. Further, accused A-1 to A-4 generated the PFMS generated printed Payment Advice Slips and submitted the same to Canara Bank, Thathathiripuram Branch, for transferring the amount from Account No.1554101003998 of Thathathiripuram Village Panchayat to Vijayan Traders of accused A-8, Tr. V. Nagarajan. The concerned Bank Manager thereafter transferred the said amounts through the online ECS to Tamilnadu Mercantile Bank Limited, Kalangani Branch A/c. No. 331700050900007 of Vijayan Traders, Puthansanthai (Proprietor Tr.V.Nagarajan-A-8) on 22.05.2023 and onwards to the other said vouchers. Further, accused A-8, Tr.V.Nagarajan, withdrew the said amount through cash in the bank and handed it over to accused A-1 to A-5, who thereafter swindled/misappropriated the said amount and thereby obtained pecuniary advantage.

In this regard, each of the said vouchers with respect to Prabhu Electricals and Hardwares, Namakkal was accompanied by three quotations in the names of the firms namely, 1) Prabhu Electricals and Hardwares, Namakkal, 2) Sri Krishna Electricals, Namakkal and 3) Thirumurugan Trading Company, Namakkal respectively. Further, accused A-1 to A-5 created Panchayat Cash Receipts in the name of Prabhu Electricals and Hardwares, Namakkal belonging to accused Tr.Prabhu @ Tr.K.Padmanaban (A-9), which were signed by A-9 and annexed to the aforesaid vouchers for the purpose of purchasing pipeline accessories through online PFMS and TNPASS methods. Further, accused A-1 to A-4 generated the PFMS generated printed Payment Advice Slips and submitted the same to Canara Bank, Thathathiripuram Branch, for transferring the amount from Account No.1554101003998 of Thathathiripuram Village Panchayat to Prabhu Electricals and Hardwares, Namakkal of accused A-9, Tr.Prabhu @ Tr.K.Padmanaban. The concerned Bank Manager thereafter transferred the said amounts through the online ECS to Canara Bank, Namakkal Branch A/c. No. 4038201000378 of Prabhu Electricals and Hardwares, Namakkal (Proprietor Tr.Prabhu @ Tr.K.Padmanaban – A-9) on 05.09.2023 and onwards to the other said vouchers. Further, accused A-9, Tr.Prabhu @ Tr.K.Padmanaban, withdrew the said amount through cash in the bank and handed it over to accused A-1 to A-5, who thereafter swindled/misappropriated the said amount and thereby obtained pecuniary advantage.

In this regard, each of the said vouchers with respect to Sri Valliamman Traders, 1/157, Puthuchathram Main Road, Thathathiripuram, (Agaram) was accompanied by three quotations in the names of the firms namely, 1) Sri Valliamman Traders, Thathathiripuram, 2) Vijayan Hardwares, Puthansanthai and 3) VN Associates Puthansanthai respectively. Further, accused A-1 to A-5 created Panchayat Cash Receipts in the name of Sri Valliamman Traders belonging to Tmt.U.Pushpalatha, which were signed by Tmt.U.Pushpalatha and annexed to the aforesaid vouchers for the purpose of purchasing pipeline accessories through online PFMS and TNPASS methods. Further, accused A-1 to A-4 generated the PFMS generated printed Payment Advice Slips and submitted the same to Canara Bank, Thathathiripuram Branch, for transferring the amount from Account No.1554101003998 of Thathathiripuram Village Panchayat to Sri Valliamman Traders, Thathathiripuram, The concerned Bank Manager thereafter transferred the

said amounts through the online ECS to Canara Bank, Thathathiripuram Branch A/c. No. 120000186716 of Sri Valliamman Traders, Thathathiripuram to the Proprietor Tmt.U.Pushpalatha on 22.05.2023 and onwards to the other said vouchers. Further, Tmt.U.Pushpalatha withdrew the said amount through cash in the bank and handed it over to accused A-1 to A-5, who thereafter swindled/misappropriated the said amount and thereby obtained pecuniary advantage.

Further, the said voucher No.55 with respect to Sri Ram Veera Agency, 5/286-A Sakthi Nagar, Andagalore Gate, Rasipuram was accompanied by two quotations in the names of the firms namely, 1) Sri Ram Veera Agency, Andagalore Gate, Rasipuram and 2) Shri Balamurukan Electricals & Pipes, Paramathi respectively. Further, accused A-1 to A-5 created Panchayat Cash Receipts in the name of Sri Ram Veera Agency, Andagalore Gate, Rasipuram belonging to Tr.Ramveera, which was signed by Tr.Ram Veera and annexed to the aforesaid voucher for the purpose of purchasing pipeline accessories through online TNPASS method. Further, accused A-1 to A-4 generated the TNPASS generated printed Payment Advice Slip and submitted the same to Canara Bank, Thathathiripuram Branch, for transferring the amount from Account No.1554101003998 of Thathathiripuram Village Panchayat to Sri Ram Veera Agency, Andagalore Gate, Rasipuram. Thereafter they transferred the said amount through the online ECS to Indian Bank, Rasipuram Branch A/c. No. 7082990852 of Sri Ram Veera Agency, Andagalore Gate to the Proprietor Tr.Ramveera on 06.12.2023 for the amount of Rs.25,666/-. Further, Tr.Ramveera withdrew the said amount through cash in the bank and handed it over to accused A-1 to A-5, who thereafter swindled/misappropriated the said amount and thereby obtained pecuniary advantage.

Further, the said voucher No.62 with respect to Sri Murugan Electricals, Pudhuchatram was accompanied no quotations. Further, accused A-1 to A-5 created Panchayat Cash Receipts in the name of Sri Murugan Electricals, Pudhuchatram belonging to Tr.Ramveera, which was signed by Proprietor Sri Murugan Electricals and annexed to the aforesaid voucher for the purpose of purchasing pipeline accessories through online TNPASS method. Further, accused A-1 to A-4 generated the TNPASS generated printed Payment Advice Slip and submitted the same to Canara Bank, Thathathiripuram Branch, for transferring the

amount from Account No.1554101003998 of Thathathiripuram Village Panchayat to Sri Ram Veera Agency, Andagalore Gate, Rasipuram. Thereafter they transferred the said amount through the online ECS to Indian Bank, Rasipuram Branch A/c. No.7658867850 of Sri Murugan Electricals, Pudhuchatram to the Proprietor of Sri Murugan Electricals on 16.12.2023 for the amount of Rs.9,110/-. Further, Proprietor Sri Murugan Electricals withdrew the said amount through cash in the bank and handed it over to accused A-1 to A-5, who thereafter swindled/misappropriated the said amount and thereby obtained pecuniary advantage.

Further, similarly each of the said vouchers with respect to Annai Agencies, 4/30/14, Mahatma Gandhi Nagar, Chinnamuthalaipatti, Namakkal, Kathir Enterprises, No.34/36-2, Veppampatti, Namakkal, Vijayan Traders, Uduppam Road, Puthansanthai, Sri Ram Veera Agency, 5/286-A Sakthi Nagar, Andagalore Gate, Rasipuram, Bharani Electricals, Namakkal and M.S.Mani Enterprises, No.3/22, Sendamangalam Road, Veesanam, Namakkal, which was accompanied by three quotations in the names of the firms namely, 1) Kathir Enterprises, Veppampatti, 2) Bharath Power Systems, Singalandapuram and 3) Navarathan Enterprises, Anna Salai Rasipuram and some vouchers the accused not attached the Cash Bills and Quotations respectively. Further, accused A-1 to A-5 created Panchayat Cash Receipts in the name of said Annai Agencies, Kathir Enterprises, Vijayan Traders, Sri Ram Veera Agency, Bharani Electricals and M.S.Mani Enterprises were belonging to the accused-8 Tr.V.Nagarajan and other Proprietors, which were signed by Tr.V.Nagarajan (A-8) and other Proprietors and annexed to the aforesaid vouchers for the purpose of purchasing Street Light accessories and General Health Sanitation materials through online PFMS and TNPASS methods. Further, accused A-1 to A-4 generated the PFMS generated printed Payment Advice Slips and submitted the same to Canara Bank, Thathathiripuram Branch, for transferring the amount from Account No.1554101003998 of Thathathiripuram Village Panchayat to Sri Valliamman Traders, Thathathiripuram, The concerned Bank Manager thereafter transferred the said amounts through the online ECS to the bank accounts of the Annai Agencies, Kathir Enterprises, Vijayan Traders, Sri Ram Veera Agency, Bharani Electricals and M.S. Mani Enterprises concerned to the other said vouchers. Further, Tr.V.Nagarajan (A-8) and other Proprietors withdrew the said amount through cash in the bank and handed it over to accused A-1 to A-5, who thereafter

swindled/misappropriated the said amount and thereby obtained pecuniary advantage.

Thus, the accused A-1 to A-5 created false bills and vouchers, with the active assistance of the accused-8 and 9 and other firm owners, misappropriated the Village Panchayat funds. A sum of Rs.5,32,059/- was claimed towards the purchase of pipeline accessories, Rs.1,51,345/- towards the purchase of street light accessories and Rs.15,500/- towards the purchase of materials for general health products. Thus, a total amount of Rs.6,98,904/- was claimed in the guise of purchasing pipeline accessories, streetlight accessories and public health sanitation materials for the Panchayat by creating false quotations.

Thereby, the accused A-1 to A-4 have committed the offence u/s. 120B, 167, 409, 465, 467, 468, 471, 477A IPC and section 13(1) (a) r/w 13(2) of the Prevention of Corruption Act, 1988 as amended by the Prevention of Corruption (Amendment) Act, 2018. The accused A-5, A-8 and A-9 have committed the offence u/s. 120B, 167, 409, 465, 467, 468, 471, 477A IPC r/w 109 IPC and section 12 r/w 13(1) (a) r/w 13(2) of the Prevention of Corruption Act, 1988 as amended by the Prevention of Corruption (Amendment) Act, 2018.

The above said information clearly makes out a prima facie case against accused A-1 to A-4 under section 120B, 167, 409, 465, 467, 468, 471, 477A IPC and section 13(1) (a) r/w 13(2) of the Prevention of Corruption Act, 1988 as amended by the Prevention of Corruption (Amendment) Act, 2018 and accused A-5 to A-9 under section 120B, 167, 409, 465, 467, 468, 471, 477A IPC r/w 109 IPC and section 12 r/w 13(1) (a) r/w 13(2) of the Prevention of Corruption Act, 1988 as amended by the Prevention of Corruption (Amendment) Act, 2018.

The Inspector of Panchayats/District Collector, Namakkal and the Block Development Officer (Village Panchayat) Puduchatram Block, Namakkal District accorded permission under section 17-A of the Prevention of Corruption Act, 1988 as amended in 2018 to register a regular case against the said accused officers A-1 Tr.C.Subramaniyan, A-2 Tmt.E.Malliga and A-3 Tr.P.Kulandhaivelu, A-4 Tr.N.Selvakumar respectively.

Therefore, today on 16.10.2026 at 11.00 hours, I registered a case in Vigilance and Anti-Corruption, Namakkal Crime No.11/AC/2026, u/s. 120B, 167, 409, 465, 467, 468, 471, 477A IPC and section 13(1) (a) r/w 13(2) of the Prevention of Corruption (Amendment) Act, 2018 r/w 109 IPC and section 12 r/w 13(1)(a) r/w 13(2) of the Prevention of Corruption (Amendment) Act, 2018 against the above marginally noted accused officer-1 Tr.C.Subramaniyan, S/o. Chinnappan, formerly Panchayat President, Thathathiripuram Village Panchayat, Puduchatram Panchayat Union, Namakkal District. (Now Private Individual) and Others. The original FIR is submitted to the Hon'ble Court of the Principal District and Sessions Judge, Namakkal, and remaining copies are sent to the officers concerned.

16/10/26.

(M. SUBASHINI)
Deputy Superintendent of Police,
Vigilance and Anti-Corruption,
Namakkal Detachment.