

Manipur State Form No.V 7
FIRST INFORMATION REPORT
FIRST INFORMATION OF A COGNIZABLE CRIME REPORT
UNDER SECTION 154 CRIMINAL PROCEDURE CODE AT POLICE STATION.



Sub-Division: - Imphal West

District: - Imphal West.

FIR No. 6(09)2023 CB-PS U/S 7(b)/13 PC Act & 120-B/34 IPC

Date & hour of occurrence:
In the year 2015 onwards

Date and hour when reported.	Place of occurrence & distance & direction from police station	Date of dispatch from police station
19/09/2023 3:40 pm	Within the jurisdiction of 24-Karong DCC of Autonomous District Council, Senapati. (about 65 Kms North approx.)	19/09/2023

N.B. – A first information must be authenticated by the signature, mark of thumb impression of informant and attested by the signature of the officer recording it.

Name & residence of informant/ Complainant.	Name & residence of accused.	Brief description of offence with section and of property carried off, if any.	Steps taken regarding investigation explanation of delay in recording information.	Results of the case.
Shri Khundrakpam Duneshwor Singh (51 yrs) S/o Kh. Bobi Singh of Sayang Khwai Ningthou Leirak P.O.& P.S. Imphal, Inspector (Inquiry Wing) Manipur Lokayukta.	1) Shri M.L Markson S/o Late Lakho of Laili Village, Paomata Tadubi Block, Senapati District, the then Chairman (Ex-member of 1-Laili DCC) 2) Shri A. Kapani S/o Th. Ashikho of Chakumai, Mao Maram Tadubi block, Senapati District, the Caretaker Chairman (Ex-member of 14-Tadubi DCC). 3) Shri K. Holison Raomei S/o Khulu Raomei of Khamsom Village, Senapati, Ex-member of 24-Karong DCC. 4) Shri Rangnamei Rang Peter, IAS S/o Rangnamei Paoshiba of Katomei village, Senapati District, P.O. & P.S. Senapati a/p Luwangsangbam, Imphal East, the then CEO of ADC, Senapati (now Deputy Commissioner, Kamjong District). 5) Shri Stiff Khapudang MCS S/o Aleng Khapudang of Konkan village, Kamjong District, Manipur, the then CEO of ADC, Senapati (now Additional Deputy Commissioner, Noney District)	Obtains or accepts or attempts to obtain, an undue advantage from any person as a reward for the improper or dishonest performance of a public duty, criminal misconduct by a public servant, criminal conspiracy and common intention. Punishable U/S 7(b)/13 PC Act & 120-B/34 IPC	As per Manipur Lokayukta order dated 18/09/2023, Shri Wungpam Kasar, JAG, i/c SP/Traffic will please investigate the case.	

Contd/-

Reshmi
19/9/2023
Superintendent of Police/CID(CB),
Manipur, Imphal



	<p>6) Smt. Regina Hongray, MCS, W/o George Kangung Moram of Mantripukhri, Imphal East, the then CEO of ADC, Senapati (Now Joint Secretary, Works & Finance Deptt.)</p> <p>7) Shri A. Theiba S/o (L) A. Ngaiyo of Yaikongpao village, Senapati District, in-charge Executive Engineer of ADC, Senapati.</p> <p>8) Shri Mutum Shyamsunder Singh S/o (L) M. Jugindro Singh of Kwakeithel Konjeng Leikai, P.S Singjamei, Imphal West District, Section Officer of ADC, Senapati.</p> <p>9) Shri L.N. Veinli S/o (L) Nakhu of Khabung village, Senapati District (work agency).</p> <p>10) Shri R.R. Khullu S/o (L) R. Reichao of Khamson village, Senapati District (work agency).</p> <p>11) Shri L.P. Dahrii S/o L.K. Paul of Khamson village, Senapati District (work agency).</p> <p>12) Shri L.L. Paopeii S/o (L) Leomii of Khamson village, Senapati District (work agency).</p> <p>13) Smt. E. Arila W/o (L) R.K. Holison of Khamson village, Senapati District (work agency).</p> <p>14) Shri Luihing S/o K. Paul of Ngatan village, Senapati District (work agency).</p> <p>15) Smt. S.W. Wortimshok W/o R.L. Paomgi of Khamson village, Senapati District (work agency).</p> <p>16) Smt. Alfina Rongkamei Dowang W/o Sony Mathew of Tingson village, Senapati District (work agency).</p> <p>17) Shri R.Y. Joel S/o Yungi of Khamson, Senapati District (work agency).</p> <p>18) Shri R.A Ransing, MSS, Under Secretary (TA&H), (now Deputy Secretary), Govt. of Manipur.</p>			
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Rashmi
19/9/2023

Contd/-

Superintendent of Police/CID(CB),
Manipur, Imphal

(3)



	19) Shri Letkhogin Haokip, IAS (now Rtd.), the then ACS of the Department of Tribal affairs & Hills, Government of Manipur.		
	20) Shri N. Kayisli (now MLA from Tadubi AC), the then Minister for Department of TA&H, Govt. of Manipur.		

OE is attached

Rashini
19/9/2023
Supdt. of Police/CID(CB), Manipur
(OC/CB-PS Manipur)

Signed :-

Rashini
19/9/2023
Name :- Dr. Rashini Yengkhom
Designation :- Superintendent of Police,
CID(CB), Manipur.
(OC/CB-PS, Manipur).
Superintendent of Police/CID(CB).
Manipur, Imphal

To,

The Officer-in-Charge,
Crime Branch Police Station,
CID, Crime Branch Manipur.

**Subject :-** Report.**Ref:-** Inquiry Case No. 1/2021 of Manipur Lokayukta.

Madam,

- 1) During the course of inquiry of the above referred case regarding the misappropriation of funds released under the 13th, 14th & 15th Finance Commissions and 3rd State Finance Commission for developmental works since 2015 till 2020 in respect of 24-Karong DCC of Autonomous District Council, Senapati, the following facts were revealed.
- 2) The following general practice is reported to have followed by the Hon'ble Chairman, elected member and the officials of the ADC, Senapati during the implementation of works under the 14th FC & 3rd SFCA.
 - i). With the allocation of funds under 14th Finance Commission and 3rd SFCA for different years, the Autonomous District Council, Senapati was asked to submit their work programmes to the Hills Dept. Govt. of Manipur. The council then convened a meeting and took a resolution for framing the work programmes commensurate with the available fund and select the work agencies for executing the works. The work programmes and the work agencies were as proposed by the member of each DCC. No call of tender for selecting the work agencies was done.
 - ii) With the approval of the Chairman of the Council, the work orders were issued in the name of the selected work agencies. The council took the resolution to pay advance payment of bill amount before execution of work to the work agencies to start the work. On getting approval from the Chairman of the ADC, Senapati, the Chief Executive Officer (CEO) issued Sanction Orders for payment of 1st instalment and the sanction amounts were E-transferred to the accounts of the respective work agencies. The work agencies submitted the work completion reports to the CEO for release of the final bill. The CEO and the E.E. prepared the final bill on the MB. The CEO after getting approval from the Chairman, sanction orders were issued. Final payments were made to the work agencies by e-transfer through their accounts. The cheques were signed both by the Hon'ble Chairman and the CEO as they are the joint signatory of the ADC account.
 - iii) In the resolution taken by the Council for advance payment to the work agencies, the member also resolved to personally supervise and monitor proper work execution in their respective DCCs.

- iv) The office of ADC, Senapati reported to have implemented the work programmes under the Guidelines issued in respect of 13th FC, 14th FC & 15th FC and 3rd SFCA.
- 3) The office of the ADC, Senapati failed to produce the complete relevant documents viz. resolution copies, work list, sanction orders, MBs etc. for implementation of work programmes under 3rd State Finance Commission Award 2015-16. Further, most of the MBs of other works were not furnished. The office of ADC, Senapati was intimated vide letter dated 27.08.2021 that the complete requisitioned documents have not been furnished and failure to furnish the remaining documents/information, it will be assumed that the documents /information are not maintained in the office of ADC, Senapati. In spite of that, the office of ADC, Senapati have not furnished the said documents/information. The office of ADC, Senapati was also visited several times to collect the documents. However, the documents were untraceable. The office of ADC, Senapati claimed that the files/ documents viz. MBs, Sanction orders etc. which they could not produce were untraceable due to either from shifting of the office from Imphal to Senapati HQ or misplacement during Audit period. However, the office of ADC, Senapati had not reported the matter to any of his/ their senior officers or higher authorities.

It is provided in section 7.14 of the CPWD Works Manual, 2014 that the loss of Measurement Books (MBs) should be immediately reported and reconstructed.

Section 7.14 of the CPWD Works Manual, 2014 is reproduced as follows:-

7.14 Loss of Measurement Books

- (1) When a Measurement Book is lost, an FIR should be lodged with the police.*
- (2) An immediate report of the facts of the case together with an explanation of all parties concerned responsible for the loss should also be made promptly to the Chief Engineer, who is empowered to sanction the write off of the lost Measurement Books. In case of theft or loss of a blank Measurement Book, the Superintending Engineer shall be the competent authority to write off the loss.*
- (3) Such losses for write off should be reported in the proforma as at Appendix 10.*
- (4) It is also necessary that the measurements in the lost Measurement Book should be re-constructed at the earliest.*

- 4) During the period of 2015-20, the following amounts of funds as Grant-in-aid for execution of work programmes under the 14th Finance Commission and 3rd State Finance Commission Awards were sanctioned for the Autonomous District Council (ADC), Senapati by the Secretariat: Hills Deptt., Govt. of Manipur.



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14th Finance Commission

Year	Amount Sanctioned
2017-2018	Rs. 31,62,79,623/-
2018-2019	Rs. 11,30,96,859/-
2019-2020	Rs. 11,30,96,859/-

3rd State Finance Commission Award

Year	Installment	Amount Sanctioned
2015-2016	1 st installment	Rs. 3,01,99,853/-
	2 nd installment	Rs. 3,32,25,057/-
2016-2017	1 st installment	Rs. 3,19,02,044/-
	2 nd installment	Rs. 3,84,92,766/-
2017-2018		Rs. 5,75,47,801/-
	Additional	Rs. 1,82,92,583/-
2018-2019		Rs. 9,45,80,401/-
2019-2020		Rs. 10,95,00,004/-
2020-2021		Rs. 13,21,01,689/-

- 5) The following DCCs received the following funds from the under mentioned Finance Commissions during the following years.

24-Karong DCC**14th Finance Commission**

Year	Amount Sanctioned
2017-2018	Rs. 1,22,00,000/-
2018-2019	Rs. 30,00,000/-
2019-2020	Rs. 20,00,000/-

Grand total = Rs. 1,72,00,000/-

3rd State Finance Commission Award

Year	Amount Sanctioned
2015-2016	Rs. 15,00,000/-
2016-2017	Rs. 10,00,000/-
2017-2018	Rs. 20,00,000/-
2018-2019	Rs. 10,00,000/-
2019-2020	Rs. 10,00,000/-
2020-2021	Rs. 40,00,000/-

Grand total = Rs. 1,05,00,000/-



- 6) The member of 24-Karong DCC proposed work programmes along with their work agencies for execution with the allocated fund under 14th Finance Commission & 3rd State Finance Commission Award. The council approved the proposal of the member

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along with the proposals put up by the members of other DCCs by passing a resolution in this regard. The office of ADC, Senapati had furnished an incomplete list of work programmes taken up under the said Finance Commissions in respect of 24-Karong DCC during the year 2015-20. On checking the resolution copy dated 28.02.2018 of framing the work programmes, two more works not included in the list were found there.

14th FC 2017-18

Sl. No	Name of work	Agency	Amount
1.	Construction of water distribution tanks at Tingsong Makha Village.	E. Arila	6,00,000
2.	Construction of IVR from SP road junction to Local ground of Tingsong Khullen Village.	Alfina Rongkamei Dowang	6,00,000

Further, the complainant from his source had furnished two more works that were reported to have executed in 24-Karong DCC under 3rd SFCA, 2015-16.

3rd SFCA 2015-16

Sl. No	Name of work	Agency	Amount
1.	Construction of IVR from Vakho Baptist Church to upper Vakho	L.L. Dani	10,00,000
2.	Extension of additional classroom at Tingsong Khunou P/S	R.Y. Joel	5,00,000



Thus, the complete list of work programmes undertaken in 24-Karong DCC under the 14th FC and 3rd SFCA during the year 2015-20 are as follows:-

24-Karong DCC

14th FC 2017-18

Sl. No	Name of work	Agency	Amount
1.	Construction of Pucca fencing wall at Karong UJB school.	LL Paopeii	15,00,000
2.	Community Hall at Khamson village.	RR Khulu	40,00,000
3.	Public Toilet at Khabung Karong	LL Paopeii	10,00,000
4.	Leveling of Playground at Ngatan	LL Paopeii	15,00,000
5.	Construction of approach road from SP road junction to Local ground at Khamson makha.	E. Arila	20,00,000

6.	Construction of Waiting Shed at Tingsong Khullen.	E. Arila	10,00,000
7.	Construction of water distribution tanks at Tingsong Makha Village.	E. Arila	6,00,000
8.	Construction of IVR from SP road junction to Local ground of Tingsong Khullen Village.	Alfina Rongkamei Dowang	6,00,000

Total Rs. 1,22,00,000/-

14th FC 2018-19

Sl. No	Name of work	Agency	Amount
1.	Construction of Retaining wall at Khabung Karong.	LP Dahrii	10,00,000
2.	IVR from Khabviitu to Cemetery, Khamson village	E. Arila	10,00,000
3.	IVR from Tank volleyball court to Mt Pishah college.	RR Khulu	10,00,000

Total Rs. 30,00,000/-

14th FC 2019-20

Sl. No	Name of work	Agency	Amount
1.	Construction of Drainage from Church to Local Playground, Upper Khabung.	LL Paopeii	10,00,000
2.	Approach Road from Khamson Phithi to Iril river.	E. Arila	10,00,000

Total Rs. 20,00,000/-

3rd SFCA 2015-16

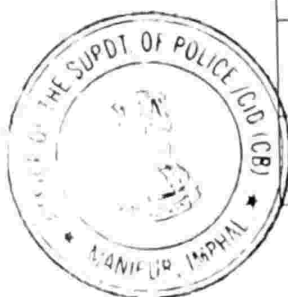
Sl. No	Name of work	Agency	Amount
1.	Construction of IVR from Vakho Baptist Church to upper Vakho	L.L. Dani	10,00,000
2.	Extension of additional classroom at Tingsong Khunou P/S	R.Y. Joel	5,00,000

Total Rs. 15,00,000/-

3rd SFCA 2016-17

Sl. No	Name of work	Agency	Amount
1.	Improvement of drainage with culverts from SP road to Sorbung village.	Luihing	10,00,000

Total Rs. 10,00,000/-



3rd SFCA 2017-18

Sl. No	Name of work	Agency	Amount
1.	Improvement of IVR from Lower Khabung to Upper Khabung village.	LN Veinii	10,00,000
2.	Horticulture Farm at Khamson village.	RR Khulu	10,00,000

Total Rs. 20,00,000/-

3rd SFCA 2018-19

Sl. No	Name of work	Agency	Amount
1.	Construction of Drain at Angkailongdi village.	LP Dahrii	10,00,000

Total Rs. 10,00,000/-

3rd SFCA 2019-20

Sl. No	Name of work	Agency	Amount
1.	Construction of Rain water harvesting at Sorbung village.	RR Khulu	10,00,000

Total Rs. 10,00,000/-

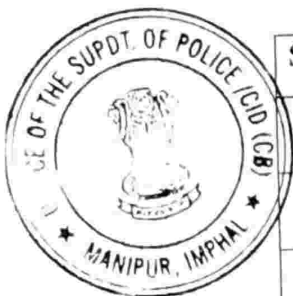
3rd SFCA 2020-21

Sl. No	Name of work	Agency	Amount
1.	Improvement of IVR from Sorbung to Ngatan	RR Khulu	20,00,000
2.	Improvement of IVR from Taklung to Khamson	S.W. Wortimshok	10,00,000
3.	Improvement of IVR from Khamson to Tingsong Makha	Lunamai Luni Paopei	10,00,000

Total Rs. 40,00,000/-

7) During the period of 2015-20 the following elected member, the officials of ADC, Senapati and the work agencies were involved in the implementation of work programmes under 14th Finance Commission & 3rd State Finance Commission Award in respect of 24-Karong DCC.

- Shri M.L Markson S/o Late Lakho of Laii Village, Paomata Tadubi Block, Senapati District, the then Chairman for the period from 31.07.2015 to 06.03.2019 (Ex-member of 1-Laii DCC)
- Shri A. Kapani S/o Th. Ashikho of Chakumai, Mao Maram Tadubi block, Senapati District, the Caretaker Chairman for the period from 07.03.2019 till date (Ex-member of 14-Tadubi DCC).



- iii) Shri K. Holison Raomei S/o Khulu Raomai of Khamson Village, Senapati, Ex-member of 24-Karong DCC.
 - iv) Shri Rangnamei Rang Peter, IAS S/o Rangnamei Paoshiba of Katomei village, Senapati District, P.O. & P.S. Senapati a/p Luwangsangbam, Imphal East, the then CEO of ADC, Senapati for the period from September 2013 to July 2017 (now Deputy Commissioner, Kamjong District).
 - v) Shri Stiff Khapudang MCS S/o Aleng Khapudang of Konkan village, Kamjong District, Manipur, the then CEO of ADC, Senapati for the period from 13.07.2017 to 09.09.2019 and 11.10.2019 to 06.09.2021 (now Additional Deputy Commissioner, Noney District)
 - vi) Smt. Regina Hongray, MCS, W/o George Kangung Moram of Mantripukhri, Imphal East, the then CEO of ADC, Senapati for the period from 10.09.2019 to 10.10.2019 (Now Joint Secretary, Works & Finance Deptt.)
 - vii) Shri A. Theiba S/o (L) A. Ngaiyo of Yaikongpao village, Senapati District, in-charge Executive Engineer of ADC, Senapati.
 - viii) Shri Mutum Shyamsunder Singh S/o (L) M. Jugindro Singh of Kwakeithel Konjeng Leikai, P.S Singjamei, Imphal West District, Section Officer of ADC, Senapati.
 - ix) Shri L.N. Veinii S/o (L) Nakhu of Khabung village, Senapati District (work agency).
 - x) Shri R.R. Khullu S/o (L) R. Reichao of Khamson village, Senapati District (work agency).
 - xi) Shri L.P. Dahrii S/o L.K. Paul of Khamson village, Senapati District (work agency).
 - xii) Shri L.L. Paopeii S/o (L) Leomii of Khamson village, Senapati District (work agency).
 - xiii) Smt. E. Arila W/o (L) R.K. Holison of Khamson village, Senapati District (work agency).
 - xiv) Shri Luihing S/o K. Paul of Ngatan village, Senapati District (work agency).
 - xv) Smt. S.W. Wortimshok W/o R.L. Paomgi of Khamson village, Senapati District (work agency).
 - xvi) Smt. Alfina Rongkamei Dowang W/o Sony Mathew of Tingson village, Senapati District (work agency).
 - xvii) Shri L.L. Dani S/o Luni of Vakho, Senapati District (work agency).
 - xviii) Shri R.Y. Joel S/o Yungi of Khamson, Senapati District (work agency).
- 8) A Technical Appraisal team was constituted by an order of the Hon'ble Chairperson, Manipur Lokayukta so as to ascertain as to whether the works have been properly



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executed or not and also as to how the measurement of the works alleged to have been executed have been entered properly in the Measurement Books. Accordingly, the work sites of 24-Karong DCC which were reported to have executed under the 14th FC and 3rd SFCA during the year 2015 to 2020 were inspected at the pointing of Shri Theiba, E.E. in-charge and village Chief/village authority and the representatives of the concerned elected member in comparison with the documents viz. MBs, Abstract of Cost/Estimates etc. maintained by the office of ADC, Senapati in respect of the executed works.

- 9) The Technical Appraisal team submitted the inspection report vide letter dated 02.12.2021. The technical inspection report (*some columns on the table have been removed to accommodate the space*) is reproduced as follows:-

Inspection report (24-Karong DCC)

Sl. No	Name of Work, Prog. Year & Sanctioned Amount	Field/work site finding Report	Documents finding Report	Comment/Reply
1	Construction of Pucca fencing wall at Karong UJB, 14th FC, 2017-18. Rs. 15,00,000	<u>Dimension:</u> (i) Total Length of brick wall fencing.=17.1m. (ii) RCC pillars.= 9nos. (iii) Height of B/wall.= 1.5m	(i) No maintained of MB record (ii) No submitted Completion report and Pre & Completion photographs by the concerned Technical staff.(iii) No maintained vouchers/APRs (iv) No maintained of work order Register & Asset Register(fund released record)	The work done (Qty) at the work site are not Commensurated with the amount released.
2	Community Hall at Khamsom Village, 14th FC, 2017-18. Rs. 40,00,000	<u>Dimension:</u> L.=93'0", B.=43'8" H.=14.'7" Verandah .L.=14'3" B.=13,6", 1/2 Brick wall, RCC coloum.=22nos, CGI roofing ,Iron trusses.	(i) No maintained of MB record (ii) No submitted Completion report and Pre & Completion photographs by the concerned Technical staff.(iii) No maintained vouchers/APRs (iv) No maintained of work order Register & Asset Register(fund released record) (v) No Sign board for indicating the details of the work.	The Asset Structure is good Condition, but at present the villagers are used for Church hall. Whereas, we are suspected the said work because of no sign board attached at the hall and at the time of enquiries, the villagers are



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				also no idia of this funds.
3	Public Toilet at Khabung Karong, 14th FC, 2017-18. Rs. 10,00,000	<u>Dimension :-</u> L.=12'9", B.=4'6" Room.= 3nos, 1/2 Brick wall, CGI roofing, wood truss.=8 nos	--DO--	The work done (Qty) at the work site are not Commensurated with the amount released.
4	Levelling of Playground at Ngatan, 14th FC, 2017-18. Rs. 15,00,000	<u>Dimension :-</u> Average Length =117.4m & Breath = 110.5m	--DO--	The work done (Qty) was Commensurated with the amount released.
5	Construction of approach road from SP road Junction to Local Ground at Kamsom Makha, 14th FC, 2017-18. Rs. 20,00,000	<u>Dimension :-</u> Average Length = 2.2 km & Average Breath = 10 ft	--DO--	No sign of work done at the time of inspection.
6	Construction of waiting shed at Tingsong Khullen, 14th FC, 2017-18. Rs. 10,00,000	<u>Dimension :-</u> Length.=15ft, Width.=10'4" Wood post.=6nos (H.-5'). Wood truss	--DO--	The work done (Qty) at the work site are not Commensurated with the amount released.



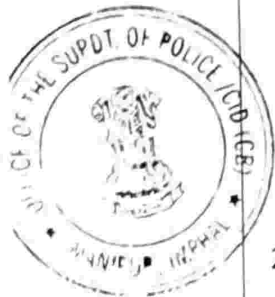
Sl. No	Name of Work	Field/work site finding Report	Documents finding Report	Comment/Reply
1	Construction of Retaining Wall at Khabung Karong, 14th FC, 2018-19. Rs. 10,00,000	<u>Dimension: -</u> Length.=64.02m, Thickness/Width.= 4'6"(1.37m), Height.=5'8"(1.70 m). Type of wall.= R.R masonry	(i) No maintained of MB record (ii) No submitted Completion report and Pre & Completion photographs by the concerned Technical staff.(iii) No maintained vouchers/APRs (iv) No maintained of work order Register & Asset Register(fund released record) (v) No Sign board for indicating the details of the work.	(i)The work done (Qty) was Commensurated with the amount released, but the work is newly done.

2	IVR from Khabviitu to Cemetery, Khamson village, 14th FC, 2018-19. Rs. 10,00,000	(i) No Hill cutting (ii) No Shingling (iii) Average width.= 3.45m	(i) No mentioned date of Completion & date of measurement. (ii) No mentioned Sanctioned amount in MB (iii) No submitted Completion report and Pre & Completion photographs by the concerned Technical staff.(iv) No maintained vouchers/APRs (v) No maintained of work order Register & Asset Register(fund released record) (vi) No Sign board for indicating the details of the work.	(i) No sign of work done at the time of inspection. (ii) Excess amount (Rs 20,00,000/-) Paid to the work agency due to wrong calculation in the MB, that is 1st running bill passed Rs 12,00,000/- (MB page no.12) and 2nd running bill passed Rs 8,00,000/- (MB page no.32),but the Sanctioned amount is Rs 10,00,000/- only
3	IVR from TNK Volleball Court to Mt Pisgah College, 14th FC, 2018-19. Rs. 10,00,000	(i) No sign of Hill cutting/excavation of hill areas (ii) No Shingling (iii) Average width.= 4.87m	(i) No mentioned the name of work agency (ii) No mentioned date of Completion & date of measurement. (iii) No mentioned Sanctioned amount in MB (iv) No submitted Completion report and Pre & Completion photographs by the concerned Technical staff.(v) No maintained vouchers/APRs (vi) No maintained of work order Register & Asset Register(fund released record) (vii) No Sign board for indicating the details of the work.	(i) No sign of work done at the time of inspection. (ii) Excess amount (Rs 12,00,000/-) Paid to the work agency due to wrong calculation in the MB, that is 1st running bill passed Rs 12,00,000/- (MB page no.15),but the Sanctioned amount is Rs 10,00,000/- only



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Sl. No	Name of Work	Field/work site finding Report	Documents finding Report	Comment/Reply
1	Construction of Drainage from Church to Local Playground Upper Khabung, 14th FC, 2019-20. Rs. 10,00,000	(i)Length of drain.=65.5m (ii)1/2 brick masonry embankment/abutment, (ii)depth.=0'8",width h.=0.6m, (iv)No base laying cement concrete 1:3:6	(i) No mentioned date of Completion & date of measurement. (ii) No mentioned Sanctioned amount in MB (iii) No submitted Completion report and Pre & Completion photographs by the concerned Technical staff.(iv) No maintained vouchers/APRs (v) No maintained of work order Register & Asset Register(fund released record) (vi) No Sign board for indicating the details of the work.	The work done (Qty) at the work site are not Commensurated with the amount released. The nature/items of the work done at the work site are totally Contrast with the MB record.
2	Approach Road from Khamsum Phithi to Iril river, 14th FC, 2019-20. Rs. 10,00,000	(i) No sign of Hill cutting/excavation of hill areas (ii) Average width.= 3.96m	(i) No mentioned date of Completion & date of measurement. (ii) No mentioned Sanctioned amount in MB (iii) No submitted Completion report and Pre & Completion photographs by the concerned Technical staff.(iv) No maintained vouchers/APRs (v) No maintained of work order Register & Asset Register(fund released record) (vi) No Sign board for indicating the details of the work.	The work done (Qty) at the work site are not Commensurated with the amount released. The nature/items of the work done at the work site are totally Contrast with the MB record.



Sl. No	Name of Work	Field/work site finding Report	Documents finding Report	Comment/Reply
1	Improvement of IVR from Lower Khabung to Upper Khabung Village, 3 rd SFCA 2017-18. Rs. 10,00,000	(i) No sign of newly hill areas excavation/cutting. (ii) No shingling	(i) No maintained of MB record (ii) No submitted Completion report and Pre & Completion photographs by the concerned Technical staff. (iii) No maintained vouchers/APRs (iv) No maintained of work order Register & Asset Register (fund released record) (v) No Sign board for indicating the details of the work.	No sign of work done at the time of inspection.
2	Horticulture Farm at Khamsom Village, 3 rd SFCA 2017-18. Rs. 10,00,000		(i) No maintained of MB record (ii) No submitted Completion report and Pre & Completion photographs by the concerned Technical staff. (iii) No maintained vouchers/APRs (iv) No maintained of work order Register & Asset Register (fund released record) (v) No Sign board for indicating the details of the work.	The work done (Qty) at the work site are not Commensurated / not satisfied with the amount released.



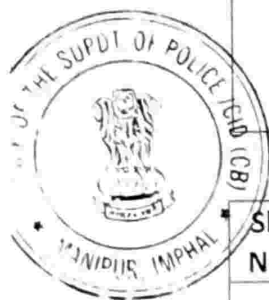
Sl. No	Name of Work	Field/work site finding Report	Documents finding Report	Comment/Reply
1	Construction of Drain at Angkailongdi Village, 3 rd SFCA 2018-19. Rs. 10,00,000	(i) Mixed items like RR masonry & 1/2 brick masonry embankment/abutment, (ii) depth.=0.4m, width.=0.9m, (iii) one side embankment/abutment of length 7.9m are not done.	(i) No mentioned date of Completion. (ii) No mentioned Sanctioned amount in MB (iii) No submitted Completion report and Pre & Completion photographs by the concerned Technical staff. (iv) No maintained vouchers/APRs (v) No maintained of work	The work done (Qty) at the work site are not Commensurated with the amount released. The dimension/size /volume of the work done at work site are totally Contrast

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			order Register & Asset Register(fund released record) (vi) No Sign board for indicating the details of the work.	with the data recorded in MB
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Sl. No	Name of Work	Field/work site finding Report	Documents finding Report	Comment/Reply
1	Construction of Rain Water Harvesting at Sorbung Village, 3 rd SFCA 2019-20. Rs. 10,00,000	(i) A water tank(Brick 10" masonry) of size(12'x6'5"x6'0") (ii) Earth excavated water pond of Size(a)30'x8'x1'6" (b) 12'x11'x3'	(i) No maintained of MB record (ii) No submitted Completion report and Pre & Completion photographs by the concerned Technical staff. (iii) No maintained vouchers/APRs (iv) No maintained of work order Register & Asset Register (fund released record) (v) No Sign board for indicating the details of the work.	The work done (Qty) at the work site are not Commensurated/ not satisfied with the amount released.

Sl. No	Name of Work	Field/work site finding Report	Documents finding Report	Comment/Reply
1	Improvement of drainage with culverts from SP road to Sorbung Village, 3 rd SFCA 2016-17. Rs. 10,00,000	(i) Length of drain.=149m, water way distance.=0.3m to 0.45m, depth average .=0.38m, Type of work.= RR masonry (ii) Slab culvert of size.= 6.1mx 1.5m	(i) No maintained of MB record (ii) No submitted Completion report and Pre & Completion photographs by the concerned Technical staff. (iii) No maintained vouchers/APRs (iv) No maintained of work order Register & Asset Register (fund released record) (v) No Sign board for indicating the details of the work.	The work done (Qty) at the work site are not Commensurated/ not satisfied with the amount released.



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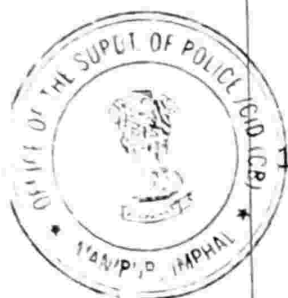
Sl. No	Name of Work	Field/work site finding Report	Documents finding Report	Comment/Reply
1	Improvement of IVR from Sorbung to Ngatan, 3 rd SFCA 2020-21. Rs. 20,00,000	(i) No sign of newly hill areas excavation/cutting. (ii) No shingling	(i) No maintained of MB record (ii) No submitted Completion report and Pre & Completion photographs by the concerned Technical staff. (iii) No maintained vouchers/APRs (iv) No maintained of work order Register & Asset Register (fund released record) (v) No Sign board for indicating the details of the work.	No sign of work done at the time of inspection.
2	Improvement of IVR from Taklung to Khamsom, 3 rd SFCA 2020-21. Rs. 10,00,000	(i) No sign of newly hill areas excavation/cutting. (ii) No shingling	(i) No maintained of MB record (ii) No submitted Completion report and Pre & Completion photographs by the concerned Technical staff. (iii) No maintained vouchers/APRs (iv) No maintained of work order Register & Asset Register (fund released record) (v) No Sign board for indicating the details of the work.	No sign of work done at the time of inspection.
3	Improvement of IVR from Khamsom to Tingsong Makha, 3 rd SFCA 2020-21. Rs. 10,00,000	(i) No sign of newly hill areas excavation/cutting. (ii) No shingling	(i) No maintained of MB record (ii) No submitted Completion report and Pre & Completion photographs by the concerned Technical staff. (iii) No maintained vouchers/APRs (iv) No maintained of work order Register & Asset Register (fund released record) (v) No Sign board for indicating the details of the work.	No sign of work done at the time of inspection.



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Sl. No	Name of Work	Field/work site finding Report	Documents finding Report	Comment/Reply
1	Construction of IVR from Vakho Baptist Church to upper Vakho, 3 rd SFCA 2015-16. Rs. 10,00,000	(i) Nature of work is irregularity Hill areas levelling /excavation of average length of 3km (ii) No Shingling	(i) No maintained of MB record (ii) No submitted Completion report and Pre & Completion photographs by the concerned Technical staff. (iii) No maintained vouchers/APRs (iv) No maintained of work order Register & Asset Register (fund released record) (v) No Sign board for indicating the details of the work.	The work done (Qty) at the work site are Commensurate/ Satisfied with the amount released.

Sl. No	Name of Work	Field/work site finding Report	Documents finding Report	Comment/Reply
1	Extension of additional classroom at Tingsong Khunou P/S, 3 rd SFCA 2015-16. Rs. 5,00,000	<u>Dimension:-</u> Length.=17ft. Breath.=15'3", Verandah .= 17'0"x5'0". Plinth H.=0'10". Wall.= 1/2 brick masonry superstructure wall, CGI roofing	(i) No maintained of MB record (ii) No submitted Completion report and Pre & Completion photographs by the concerned Technical staff. (iii) No maintained vouchers/APRs (iv) No maintained of work order Register & Asset Register (fund released record) (v) No Sign board for indicating the details of the work.	The work done (Qty) at the work site are Commensurate/ Satisfied with the amount released.



Sl. No	Name of Work	Field/work site finding Report	Documents finding Report	Comment/Reply
1	Construction of water distribution tanks at Tingsong Makha Village, 14 th FC, 2017-18. Rs. 6,00,000	<u>Dimension :-</u> <u>2(two) water tanks</u> <u>of size (i)</u> <u>10'x8'x3'6" and (ii)</u> <u>9'x 7'4"x3'6"</u>	(i) No maintained of MB record (ii) No submitted Completion report and Pre & Completion photographs by the concerned Technical staff. (iii) No maintained vouchers/APRs (iv) No maintained of work	(i)The work done (Qty) are not Commensurated with the amount released and the work is newly done.

			order Register & Asset Register (fund released record) (v) No Sign board for indicating the details of the work.	
2	Construction of IVR from SP road junction to local ground of Tingsong Khullen Village, 14 th FC, 2017-18. Rs. 6,00,000	(i) No sign of newly hill areas excavation/cutting. (ii) No shingling	(i) No maintained of MB record (ii) No submitted Completion report and Pre & Completion photographs by the concerned Technical staff. (iii) No maintained vouchers/APRs (iv) No maintained of work order Register & Asset Register (fund released record) (v) No Sign board for indicating the details of the work.	No sign of work done at the time of inspection.

10) The report of the Technical appraisal team can be summarised as follows:-

i) The following opinions were observed during the inspections in respect of the 23 (twenty three) nos. of works


- a) Works commensurated with the sanctioned amount. - 3 nos.
- b) Works commensurated with the sanctioned amount but doubtful of works of another funding. - 2 nos.
- c) Works not commensurated with the sanctioned amount. - 10 nos.
- d) No sign of work done at the work site. - 8 nos.

- ii) In most of the works that they have pointed out to have been executed under the work programmes, no sign of work execution at the time of inspection was there. Thus, work was not executed.
- iii) In most of the executed works, works does not commensurate with the estimated and released amount. In other words, quality of the work has been compromised.
- iv) In some of the works that they have pointed out as to have been executed under the work programmes, the nature/items of work done at the work site are totally contrast with the records maintained in the MB. For instance, for the work "approach road from Khamson Phithi to Iril River", no sign of hill excavation, maintenance of width of the road as found in the MB is there. Thus, the engineers and the work agencies are on their own.



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- v) The engineers made erroneous entries on the MB for the works "IVR from Khabviitu to Cemetery, Khamson village" and "IVR from TNK volleyball court to Mt. Pisgah college" under 14th FC, 2018-19. The CEO & the engineer reflected to have passed bills for a total amount of Rs. 20,00,000/- whereas the sanctioned amount is only Rs. 10,00,000/-.
- vi) Some works are doubtful whether the works has been executed under the said Finance Commissions/fundings as the works which are reported to have executed under recent work programme are found to be very new. For instance, the work "Construction of Retaining wall at Khabung Karong" under 14th FC, 2018-19 was found to have executed but there are signs of the work being executed recently at the work site. Thus, it may have been work of another work programme.
- vii) Work programmes are very confusing as the exact locations of the work sites are not indicated. For instance the work programme just mentioned "Construction of drain at Angkailongdi village" under 3rd SFCA, 2018-19. It can be constructed anywhere in the vast area of village or collided with other work programmes like works under MLA Local area development fund/MGNREGS etc.
- 11) During the examination of the available MBs as furnished by the office of ADC, Senapati, the following irregularities are found:-

24-KARONG DCC**14th FCA 2017-18**


Sl. No	Name of work	Remarks
1.	Construction of Pucca fencing wall at Karong UJB school.	MB not maintained.
2.	Community Hall at Khamson village.	MB not maintained.
3.	Public Toilet at Khabung Karong	MB not maintained.
4.	Leveling of Playground at Ngatan	MB not maintained.
5.	Construction of approach road from SP road junction to Local ground at Khamson makha.	MB not maintained.
6.	Construction of Waiting Shed at Tingsong Khullen.	MB not maintained.
7.	Construction of water distribution tanks at Tingsong Makha Village.	MB not maintained.
8.	Construction of IVR from SP road junction to Local ground of Tingsong Khullen Village.	MB not maintained.



14th FCA 2018-19

Sl. No	Name of work	Remarks
1.	Construction of Retaining wall at Khabung Karong.	Passed upto final bill but no record measurement of final bill
2.	IVR from Khabviitu to Cemetery, Khamson village	Passed upto final bill but no record measurement of final bill
3.	IVR from Tank volleyball court to Mt Pishah college.	Passed upto final bill but no record measurement of final bill

14th FCA 2019-20

Sl. No	Name of work	Remarks
1.	Construction of Drainage from Church to Local Playground, Upper Khabung.	Only measurement for 1 st R.A
2.	Approach Road from Khamson Phithi to Iril river.	Only measurement for 1 st R.A

3rd SFCA 2015-16

Sl. No	Name of work	Remarks
1.	Construction of IVR from Vakho Baptist Church to upper Vakho	MB not maintained.
2.	Extension of additional classroom at Tingsong Khunou P/S	MB not maintained.

3rd SFCA 2016-17

Sl. No	Name of work	Remarks
1.	Improvement of drainage with culverts from SP road to Sorbung village.	MB not maintained.

3rd SFCA 2017-18

Sl. No	Name of work	Remarks
1.	Improvement of IVR from Lower Khabung to Upper Khabung village.	MB not maintained.
2.	Horticulture Farm at Khamson village.	MB not maintained.



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3rd SFCA 2018-19

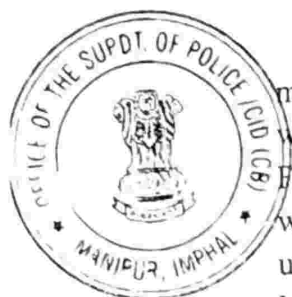
Sl. No	Name of work	Remarks
1.	Construction of Drain at Angkailongdi village.	Record measurements upto final bill but signed by Stiff Khapudang, MCS when he was not the CEO.

3rd SFCA 2019-20

Sl. No	Name of work	Remarks
1.	Construction of Rain water harvesting at Sorbung village.	MB not maintained.

3rd SFCA 2020-21

Sl. No	Name of work	Remarks
1.	Improvement of IVR from Sorbung to Ngatan	MB not maintained.
2.	Improvement of IVR from Taklung to Khamson	MB not maintained.
3.	Improvement of IVR from Khamson to Tingsong Makha	MB not maintained.



It can be observed from the above that only 4(four) nos. of MBs were maintained for 6(six) nos. of works out of the total number of 23 (twenty three) works. On examination of the available MBs, it is also found to be incomplete. Further, the office of ADC, Senapati has also maintained MBs for un-executed works. For instance, the work "IVR from Khabviitu to Cemetery, Khamson village" under 14th FC, 2018-19 was found to have not executed at the time of inspection but MB was found to have maintained and records of payment upto final bill has been entered.

- 12) The Chairman, CEO and engineers neglected the importance of the MB. The section 7.2 of the CPWD works manual is reproduced as follows :-

7.2 Writing of Measurement Book

(1) The measurement book is the basis of all accounts of quantities whether of works done by Contractors or by labourers employed departmentally, or materials received. It should be so written that the transactions are readily traceable.

(2) These books should be considered as very important accounts records and maintained very carefully and accurately as these may have to be produced as evidence in a court of law, if and when required.

- 13) The Engineering Wing of ADC/SPT, Shri A. Theiba, in-charge E.E. and M. Shyamsunder Singh, SO have failed to give technical supervision to the executed

works and also failed to conduct work site inspection to verify whether works have been executed or not. They have even not maintained the MBs properly. Items of works which were not executed were found to have entered in the MBs. MBs for most of the works were not maintained. The payments of works of 1st R.A. bill were not even reflected in the MBs whereas passing of final bill are reflected. Further, in some cases, final bills were prepared without any measurements which indicate that the bill has been prepared without the execution of the work. Thus, they are also responsible for allowing the works to be executed by the work agencies at their own will.

- 14) Shri M. Shyamsunder stated that he was made to sign on the entries of the MBs for the works he had never inspected. Shri Theiba, in-charge E.E and Shri M. Shyamsunder Singh, S.O of ADC, Senapati have given a free hand to the work agencies. As no technical supervision has been given during the execution of works, it has resulted in compromising the quality of the work i.e. non-maintenance of the quality of the work.
- 15) It is a normal practice for the elected member to choose the work agencies who are either his/her family members, relatives or close ones. In the name of the work agencies, the works were executed by the member indirectly under their direction. As such the Chairman and the officials of the ADC, Senapati did not question the genuineness of the completion reports submitted by the said work agencies or question whether the works are executed or not.

No signboards/any structures as done in MGNREGS work programmes, PMGSY etc. are there indicating that the work has been executed under the said funding. The public/villagers were kept at dark in ascertaining under which fundings the works are being executed. Even most of the villagers were unaware of the works.

- 17) The elected member being a representative of the people failed to check whether the work programmes proposed by them are executed by the work agencies or not. Instead they kept a closed eye. In other words, it is a clear indication that they are in conspiracy with the work agencies as the work agencies were proposed/nominated by them. In the resolution of the council dated 12.06.2020 for release of 1st instalment to the work agencies, the member also resolve to personally supervise and monitor proper work execution in their respective DCCs. They have forgotten their responsibility.
- 18) The Chairman and the concerned officials of ADC viz- the CEO of the related period and the engineers of the Engineering Wing failed to verify whether the works has been executed or not. The Chairman and the CEO of the related periods made payments for works in which MBs were not maintained and measurements not made by the concerned E.E. of the Engineering Wing. They just rely on the fictitious completion reports submitted by the work agencies. They also took decisions to make payments for works in which no completion reports were submitted. As most of the



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work agencies were either family member or close relatives of the member of the DCCs, the Chairman as well as the concerned officials of the ADC rarely questions the genuineness/correctness of the completion reports submitted by the work agencies.

- 19) The office of ADC, Senapati could not furnish the completion reports of all the works under 14th FC during the years 2017-18, 2018-19 & 2019-20 and 3rd SFCA, 2017-18.
- 20) In the cases where MBs were maintained, the CEO of the related periods and the Engineers of the Council have made false entries on the MBs. In the MBs, items of works were entered purportedly to have executed as on date and passed bills. Although, it is a known fact that advance payment has been made to the work agencies before execution of the works, the E.E. and the CEO of the relevant period made entries on the MBs as if the payment of 1st R.A. bill were made after the execution of the work.
- 21) The work agencies have fraudulently withdrawn money/encashed bills either without execution of works or maintaining quality of the work. They have submitted fictitious completion reports by concealing the fact of non-execution of the works/non completion of works or not executing as per the given specification. They were taking the advantage of the nature of the Engineers in which they rarely visit the work sites and failure of the Hon'ble Chairman and the CEO of related periods to verify the claims of completion of the works made by the work agencies. Being the close ones of the member, they were taking the advantage behind the image of the member and have influenced the Chairman as well as the officials of the ADC, Senapati through the elected member. They have not even submitted completion reports of most of the works. They have violated the agreements with the office of ADC, Senapati to execute the work as per specification.
- 22) Agreements were signed between the work agency and the office of ADC, Senapati even before the work order has been issued. One instance is the signing of agreement for the work "Construction of rain water harvesting at Sorbung village" under 3rd SFCA, 2019-20 between the work agency and the office of ADC, Senapati on 14.10.2018. Whereas, the work order for the said work is found to have issued only on 15.10.2018. Thus, there is no authenticity/genuineness in the official documents/records maintained by the office of ADC, Senapati.
- 23) It is provided in the Rule no. 95 and Rule no. 97 of "The Manipur (Hill Areas) District Councils Rules, 1972" that tenders should be called for all works except that are undertaken by the council departmentally and the CPWD codes will be applicable in the works undertaken by the Council.

Rule no. 95 and Rule no. 97 of "The Manipur (Hill Areas) District Councils Rules, 1972" are reproduced as follows:-



95. Tenders: - (1) No tender shall be called for if the work is undertaken by the Council departmentally.

(2) Subject to the provisions of sub-rule (1) no work exceeding Rs. 5,000/- in value shall be allotted except on the basis of tender.

(3) All tenders shall be opened by the Chief Executive Officer or by any other officer authorised by the Council in this behalf and thereafter the tenders shall be accepted by the following authorities :-

(i) Tenders upto Rs. 5,000/- an Assistant Engineer.

(ii) Tenders upto Rs. 50,000/- an Executive Engineer.

(iii) In all other cases, Council with previous approval of the Governor.

(4) Where no tender is received inspite of calls, the work shall be allotted by the Council on the basis of negotiation and with the previous approval of the Governor where the cost exceeds Rs. 50,000/-.

Provided that before invoking this sub-rule tenders shall have been called for at least twice after giving, on each occasion, notice of not less than three weeks.

97. Applications of C.P.W.D. Codes etc. :- For all other purposes not provided for in the Act or these rules, the provisions of all the codes, Rules and regulations, which are applicable for a work undertaken by the Government of Manipur shall be deemed to be applicable in the case of a work undertaken by the Council.

The Chairman and the CEO of the related periods in violation of Rule no. 95 of "The Manipur (Hill Areas) District Councils Rules, 1972" have not called for tender of the works. The office of ADC, Senapati have awarded the works to the agencies of their choice (mostly close relatives of the member elected). Thus, other probable successful work agencies were denied of their chance to compete for the work. It has become one of the factors for compromising the quality of the work.

- 24) The Secretariat: Hills Department, Govt. of Manipur had issued OM no. 22/202/2018(Hills) dated 09.11.2018 for regularising/authorising the practice of executing the works under funds granted from the State Fund, State Finance Commission and Central Finance Commission without call of tender. The para no. 4 of the said OM is reproduced as follows:-

4. The Autonomous District Councils as usual, shall have the flexibility to select appropriate Agency/Individual from the local areas through which the work shall be executed under the supervision of respective technical staff of the Councils.



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Before the issuance of the said OM dated 09.11.2018, no other OM or notification was there for authorising the office of ADCs to select agency/individual from the local areas and execute the works without the call of tenders.

Thus, the office of ADC, Senapati had been violating the Rule no. 95 of "The Manipur (Hill Areas) District Councils Rules, 1972" for not calling tenders for execution of the works for the periods before the issuance of the said OM dated 09.11.2018. In other words, the office of ADC, Senapati has to follow the Rule no. 95 of "The Manipur (Hill Areas) District Councils Rules, 1972" for the works that were executed before the issuance of the said OM dated 09.11.2018.

- 25) It is doubtful that the works that they have pointed out as works under the relevant FCs might be works under other funding/schemes. For instance, it was pointed out during inspection of the work "Community hall at Khamson village" under 14th FC, 2017-18 to a village church hall. They claimed it to be purportedly constructed under the said work programme and used by the villagers as church. It is very doubtful that the said hall is constructed under the said work programme as there is no signboard/structure of showing that the work is being executed under the said work programme. Further, the villagers are of no idea that the hall is being built under the said funding. They claimed that the Community hall was constructed under another funding when Shri D.D. Thaisii of Karong constituency was the Hon'ble Minister of TA & Hills, Govt. of Manipur during the year 2007-2012. As the villagers have no church building, the community hall has been using as church from around the year 2015-16 till a church building has been constructed. Over and above this, no records of work execution viz. MBs, Completion reports etc. are there with the office of ADC, Senapati.
- 26) It is observed that during the tenure of Shri Rangnamei Rang Peter, no agreements to execute the work as per the specification and to complete the work in time were signed between the office of ADC and the work agencies. As such, no responsibility was fixed to the work agencies. Thus, it has resulted in the careless execution of works.
- 27) The works under 3rd SFCA that are reported to have executed during the tenure of Shri R. Rang Peter, IAS as CEO of ADC, Senapati, there is high suspicion that the works were not executed and done only on table. To support this view, it is evident from the documents viz. Sanction order, APR and Completion report furnished by the office of ADC, Senapati for the work "improvement of drainage with culverts from SP road to Sorbung village" under 3rd SFCA, 2016-17 that the sanction orders for payment of 1st R.A and final bill was issued vide orders dated 10.02.2017 and 20.04.2017 respectively. The work agencies received the said bill amounts from the CEO, Senapati as seen from the APRs. However, the work agency reported to have completed the said work only during the year 2020-21 as it is evident from the Completion report submitted during the year 2020-21. As it was executed only



during the year 2020-21, the work agency had mentioned the year of the work programme as 3rd SFCA, 2020-21. Shri Stiff Khapudang, MCS accepted the submission of completion report of the work in which payment in full had already been made long years back during the tenure of Shri R. Rang Peter, IAS as CEO. Thus, the work might have started execution only when the present allegation arises.

Such type of practice carried out by the official of ADC and the work agencies may be the reason of finding the work executed at the work site commensurate with the sanctioned amount in respect of the works "Construction of IVR from Vaikho Baptist Church to Upper Vaikho" and "Extension of additional classroom at Tingsong Khunou P/S" both under 3rd SFCA, 2015-16. The office of ADC, Senapati could not produce any relevant document of executing the works during the programme year 2015-16. Both the works were during the tenure of Shri R. Rang Peter, IAS as CEO.

28) During the work execution of construction of retaining wall at Khabung Karong, 14th FC, 2018-19, although the work done is commensurate with the sanctioned amount, the work is found to be recently done. There is doubt that the works that has been pointed out as to have executed under the respective Finance Commission were work programmes under another funding/scheme.

29) Smt. Regina Hongray, MCS during her tenure as CEO of ADC, Senapati had made payment for the work "Construction of drain at Angkailongdi" under 3rd SFCA, 2018-19 on the basis of an irregular sanction order dated 25.09.2019 signed and issued by Shri Stiff Khapudang, MCS purportedly as CEO of ADC, Senapati. On the date of issuance of the sanction order i.e. 25.09.2019, Shri Stiff Khapudang, MCS was not the CEO of the ADC, Senapati. Smt. Regina Hongray, MCS was the CEO on the relevant date/period. Although Smt. Regina Hongray, MCS has knowledge of the fact, she had made payment to the work agency through e-transfer on the same date on the basis of the irregular sanction order. She had allowed such irregularity/activity without any objections.

30) Smt. Regina Hongray, MCS during her tenure as CEO of ADC, Senapati had made payments to the work agencies without relying on the MBs of the works. This fact is evident from the statement of Smt. Regina Hongray, MCS in which she stated that MB was not put up to her. Further, it is learnt that the payment of final bill for the work "Construction of drain at Angkailongdi" under 3rd SFCA, 2018 were made by her. However, on the MB, the passing of final bill of the said work on the MB was done by Shri Stiff Khapudang, MCS when he was not assuming the charge of CEO. She had allowed such irregularity/activity without any objections.

31) Shri Stiff Khapudang, MCS although was not assuming the charge of CEO of ADC, Senapati, he has been influencing the officials of the ADC, Senapati. It is evident



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from his act of signing as CEO on officials documents viz. Sanction orders, MBs etc. for periods in which he was not assuming the charge of CEO.

- 32) Shri A. Kapani, the Chairman of the ADC, Senapati although had the knowledge of such practice done by Shri Stiff Khapudang, MCS, he allowed such irregular practice to continue without any objection.
- 33) Shri Stiff Khapudang, MCS made payment to the work agency lesser than the sanctioned amount for unexplained reasons. In one instance, during the payment of final bill for the work "Horticulture farm at Khamson village" under 3rd SFCA, 2017-18, he had issued sanction order dated 30.05.2019 for an amount of Rs. 5,00,000/- (Rupees five lakhs). However, it is evident from the APR dated 30.05.2019 that the work agency was paid only Rs. 4,34,400/- (Rupees four lakhs thirty four thousand four hundred) only. Thus, there is suspicion of irregular transaction between the officials of the ADC, Senapati and the work agencies.
- 34) Shri Stiff Khapudang, MCS made payment to the work agency in excess than the sanctioned amount for unexplained reasons. In one instance, during the payment of 1st R.A for the work "Construction of drain at Angkailongdi village" under 3rd SFCA, 2018-19, he had issued sanction order dated 06.08.2019 for an amount of Rs. 5,00,000/- (Rupees five lakhs). However, it is evident from the APR dated 06.08.2019, the work agency was paid Rs. 5,82,000/- (Rupees five lakhs eighty two thousand) only. Thus, there is suspicion of irregular transaction between the officials of the ADC, Senapati and the work agencies.
- 35) Regarding the implementation of schemes under the Agriculture, Horticulture & Fisheries sector during the year 2015-20 by the member of 24-Karong DCC, the CEO of ADC, Senapati vide his letter no SADC/Lokayukta-2021 dated 28.04.2021 had intimated that no activity under Agriculture, Horticulture and Fishery Sector has been taken up by the member concerned.
- 36) From the letter no. SADC/RTI-2021 dated 21.12.2021 of the CEO, Senapati, and the written comment of Shri R. Rang Peter, IAS, it was ascertained that the construction of Teacher's Quarter Barrack Type at 24-Karong DCC is under the fundings of SPA and not under the 13th FC.
- 37) As the execution of works under 15th FC has not been completed and no payments have been made during the initiation of the inquiry and the works under 13th FC were completed during the tenure of the previous council, the examination of the implementation of works under 15th FC and the 13th FC has been left out.
- 38) The work agencies were informed through OC/Tadubi PS by WT.MSG to appear at the office of Manipur Lokayukta for examination in connection with case and record their statements, However, they failed to appear.



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- 39) Written comments on the allegations made and the available documents were called from the competent authority and the respondents under Section 20(2) of Manipur Lokayukta Act. Shri R. Rang Peter, IAS only submitted his comment within the stipulated time. The ex-members and Shri Stiff Khapudang, MCS, submitted their comments after the stipulated time lapses. The competent authorities and other respondents failed to submit their comments. Instead the respondents requested for extension of the submission period.
- 40) The following irregularities/malpractices were found to have been done by the following elected members, officials of ADC, Senapati and the concerned work agencies in the implementation of work programmes under 14th FC and 3rd SFCA during the year 2015-20.

- i) **Shri M.L. Markson, the then Chairman for the period from 31.07.2015 to 06.03.2019 (Ex-member of 1-Laii DCC).**

As a Chairman of the ADC, Senapati, he is responsible for giving approval to the payment of bills for works which have been either never executed or not completed. Being a joint signatory with the CEO for the ADC account, he had made payments to the work agencies for such works. He had misused his official power by making decisions based only on fictitious reports submitted by the work agencies and not on the official records/documents. In cases where no completion reports were submitted, he made his own decision. He even made payments where no completion reports were submitted by the work agencies. In spite of his knowledge about the non-execution of the work/uncompleted work or non-maintenance of quality of the work, payments of bills were made to the work agencies. No call of tender for selecting the work agencies for execution of the work programmes was done before the issuance of OM dated 09.11.2018, thus violating the Rule no. 95 and Rule no. 97 of "The Manipur (Hill Areas) District Council rules, 1972".

- ii) **Shri A. Kapani, the Caretaker Chairman for the period from 07.03.2019 till date (Ex-member of 14-Tadubi DCC).**

As a Chairman of the ADC, Senapati, he is responsible for giving approval to the payment of bills for works which have been either never executed or not completed. Being a joint signatory with the CEO for the ADC account, he had made payments to the work agencies for such works. He had misused his official power by making decisions based only on the fictitious reports submitted by the work agencies and not on the official records/documents. In cases where no completion reports were submitted, he made his own decision. He even made payments where no completion reports were submitted by the work agencies. In spite of his knowledge about the non-execution of the work/uncompleted work or non-maintenance of quality of the work, payments of bills were made to the work agencies.



He had allowed Shri Stiff Khapudang, MCS to sign on official documents as CEO when he was not assuming the charge of CEO. He even made payment to the work agencies based on the irregular sanction order issued by Stiff Khapudang, MCS, when he was not assuming the charge of CEO. He allowed such irregular practices/activities being carried out in the office of ADC, Senapati.

iii) **Shri K. Holison Raomei, Ex-member of 24-Karong DCC.**

He intentionally prepared the work programmes without indicating the exact location of the work sites so that public are confused of the works and can be pointed to any work executed under other funding/schemes.

Being the elected member of the 24-Karong DCC, he had proposed the name of his family members, relatives/close friends as the work agencies for implementation of works under the Finance Commissions so that the works can be executed under his direction. He had left out other probable successful work agencies who can execute the works to the satisfaction of everyone.

Although bound by the resolution of the Council dated 12.06.2020 to personally supervise and monitor proper work implementation, he had failed to act so.

He allowed the work agencies to execute the works in which bills had already paid to the work agencies years back. The act was done so that the works are in good condition and found to be commensurate with the work done at the time of inspection.

He as well as the Engineers of ADC, Senapati and the work agencies had not identified the works to the public. The public/villagers were kept at dark in ascertaining whether the works has been actually executed under the said Finance Commissions or other fundings. No signboards/structures were used to identify the works or exhibit it to the public.

iv) **Shri Rangnamei Rang Peter, IAS the then CEO, ADC, Senapati for the period from September 2013 to July 2017 (Now Deputy Commissioner, Kamjong District).**

During his tenure as CEO of the ADC, Senapati, he had not signed any agreements with the work agencies for execution of the works as per specification. The failure to bind the work agencies under the agreement has resulted in executing the works at their own will i.e. either not executing the work or not maintaining the quality of the work.

He had put up files to the Chairman for passing bills for payment to the work agencies by overlooking his official capacity to verify the completion reports submitted by the work agencies. He even put up files for payment of final bills where completion reports have not been submitted by the work



agencies. He had never relied on the official records/documents for passing the bills. The MB which is a very important record book of works was never relied upon.

Being a joint signatory with the Chairman of ADC, Senapati for the ADC account, he had made payments to the work agencies. He had misused his official power by making decisions of payment of bills on his own and not based on the official records/documents. In spite of his knowledge about the non-execution of the work/uncompleted works or non-maintenance of quality of the work, payments of bills were made to the work agencies. His act has encouraged the work agencies to submit their fictitious reports.

As most of the documents/records of his tenure are untraceable, there is suspicion that implementation of works under the 3rd SFCA were done only on table and the funds were fraudulently withdrawn.

No call of tender for selecting the work agencies for execution of the work programmes was done before the issuance of OM dated 09.11.2018, thus violating the Rule no. 95 and Rule no. 97 of "The Manipur (Hill Areas) District Council rules, 1972".

- v) **Shri Stiff Khapudang, MCS, the then CEO, ADC, Senapati for the period from 13.07.2017 to 09.09.2019 and 11.10.2019 to 06.09.2021 (Now Additional Deputy Commissioner, Noney District).**



During his tenure as CEO of the ADC, Senapati he had put up files to the Chairman for passing bills for payment to the work agencies by overlooking his official capacity to verify the completion reports submitted by the work agencies. He even put up files for payment of final bills where completion reports have not been submitted by the work agencies. He had never relied on the official records/documents for passing the bills. The MB which is a very important record book of works was never relied upon.

Being a joint signatory with the Chairman of ADC, Senapati for the ADC account, he had made payments to the work agencies. He had misused his official power by making decisions based only on the reports submitted by the work agencies and not on the official records/documents. In spite of his knowledge about the non-execution of the work/uncompleted works or non-maintenance of quality of the work, payments of bills were made to the work agencies. His act has encouraged the work agencies to submit their fictitious reports.

His act of signing on official documents as CEO for the period in which he is not assuming the charge of CEO creates doubtfulness/suspicion of the authenticity of the documents/records maintained at the office of ADC, Senapati.

No call of tender for selecting the work agencies for execution of the work programmes was done before the issuance of OM dated 09.11.2018, thus violating the Rule no. 95 and Rule no. 97 of "The Manipur (Hill Areas) District Council rules, 1972".

He made deductions from the sanctioned amount during the payment of bills to the work agencies in one instance and also made excess payment from the sanctioned amount in another instance for unexplained reasons. His act is a clear indication of irregular transactions between the officials of ADC, Senapati and the work agencies.

He had signed agreements with the work agencies even before the issuance of work order.

- vi) **Smt. Regina Hongray, MCS, the then CEO, ADC, Senapati for the period from 10.09.2019 to 10.10.2019 (Now Joint Secretary, Works & Finance Deptt.)**

During her tenure as CEO of the ADC, Senapati, she had put up files to the Chairman for passing bills for payment to the work agencies by overlooking her official capacity to verify the completion reports submitted by the work agencies. She even put up files for payment of final bills where completion reports have not been submitted by the work agencies. She had never relied on the official records/documents for passing the bills. The MB which is a very important record book of works was never relied upon. She had misused her official power by making decisions based on the unofficial records. She even knowingly made payment to the work agencies based on the irregular sanction order signed and issued by Shri Stiff Khapudang, MCS when he was not assuming the charge of CEO.

Her act has encouraged the work agencies to submit their fictitious reports and execute works at their own will.

- vii) **Shri A. Theiba, in-charge Executive Engineer of ADC, Senapati.**

Shri A. Theiba, in-charge E.E. had failed to maintain the MBs of most of the works. He had entered/reflected the measurements of items of works erroneously in the MBs without visiting the work sites. Measurements of unexecuted works/uncompleted works were entered in the MBs as to have completed as per specification so that bills can be prepared. Bills were prepared based on the fictitious measurements of works. He had failed to verify the completion reports submitted by the work agencies by visiting the work sites. He had made his subordinate staff namely Shri M. Shyamsunder, S.O. to sign on the MBs of the work in which he had never visited. He had failed to give technical supervision of the works. He had certified on the MB



even for the unexecuted/uncompleted works that the works are executed as per the specification. MBs of most of the works were not maintained.

Moreover, he has failed to make the elected members and the work agencies to identify the works to the public. The public/villagers were kept at dark in ascertaining whether the works has been actually executed under the said Finance Commissions or other fundings. No signboards/structures were used to identify the works or exhibit it to the public.

viii) Shri M. Shyamsunder, Section Officer (work-charge) of ADC, Senapati.

Being a Section Officer and as provided under the CPWD manual, he is duty bound to visit the work sites, enter the measurements of the items of works executed, maintain quality of the work and report every development to his senior officer. He had failed to give technical supervision of the works. However, he had entered the measurements of the works on table without visiting the sites. Measurements of unexecuted works/uncompleted works were entered in the MBs as to have completed. Bills were prepared based on the fictitious measurements of works. Verifications of the completion reports submitted by the work agencies were not done. He had certified on the MB even for the unexecuted/uncompleted works that the works were executed as per specification.

Moreover, he has failed to make the elected members and the work agencies to identify the works to the public. The public/villagers were kept at dark in ascertaining whether the works has been actually executed under the said Finance Commissions or other fundings. No signboards/structures were used to identify the works or exhibit it to the public.



ix) Work agencies

- a) Shri L.N. Veinii S/o (L) Nakhu of Khabung village, Senapati District (work agency).
- b) Shri R.R. Khullu S/o (L) R. Reichao of Khamson village, Senapati District (work agency).
- c) Shri L.P. Dahrii S/o L.K. Paul of Khamson village, Senapati District (work agency).
- d) Shri L.L. Paopeii S/o (L) Leomii of Khamson village, Senapati District (work agency).
- e) Smt. E. Arila W/o (L) R.K. Holison of Khamson village, Senapati District (work agency).
- f) Shri Luihing S/o K. Paul of Ngatan village, Senapati District (work agency).

- g) Smt. S.W. Wortimshok W/o R.L. Paomgi of Khamson village, Senapati District (work agency).
- h) Smt. Alfina Rongkamei Dowang W/o Sony Mathew of Tingson village, Senapati District (work agency).
- i) Shri L.L. Dani S/o Luni of Vakho, Senapati District (work agency).
- j) Shri R.Y. Joel S/o Yungi of Khamson, Senapati District (work agency).

The above work agencies submitted reports of the unexecuted works/uncompleted works as completed. They have violated their agreements with the office of ADC, Senapati to execute the works as per the specification. They have submitted fictitious completion reports by concealing the fact of non-execution of the works/non completion of works or not executing as per the given specification. They were taking the advantage of the nature of the Engineers in which they rarely visit the work sites and failure of the Hon'ble Chairman and the CEO of related periods to verify the claims of completion of the works made by them. Being the close ones of the members, they were taking the advantage behind the image of the members. The above mentioned agencies have influenced the Chairman as well as the officials of the ADC/Senapati through their elected members and have fraudulently withdrawn the amounts of money earmarked for the work under 14th FC and 3rd SFCA during the year 2015-20 through their fictitious reports either without execution of works/non completion of works or maintaining quality of the work.

41) The act of the following Ex-members, officials of ADC, Senapati and the work agencies namely:-

- 1) Shri M.L. Markson S/o Late Lakho of Laii Village, Paomata Tadubi Block, Senapati District, the then Chairman for the period from 31.07.2015 to 06.03.2019 (Ex-member of 1-Laii DCC)
- 2) Shri A. Kapani S/o Th. Ashikho of Chakumai, Mao Maram Tadubi block, Senapati District, the Caretaker Chairman for the period from 07.03.2019 till date (Ex-member of 14-Tadubi DCC).
- 3) Shri K. Holison Raomei S/o Khulu Raomai of Khamson Village, Senapati, Ex-member of 24-Karong DCC.
- 4) Shri Rangnamei Rang Peter, IAS S/o Rangnamei Paoshiba of Katomei village, Senapati District, P.O. & P.S. Senapati a/p Luwangsangbam, Imphal East, the then CEO of ADC, Senapati for the period from September 2013 to July 2017 (now Deputy Commissioner, Kamjong District).
- 5) Shri Stiff Khapudang MCS S/o Aleng Khapudang of Konkan village, Kamjong District, Manipur, the then CEO of ADC, Senapati for the period from 13.07.2017 to 09.09.2019 and 11.10.2019 to 06.09.2021 (now Additional Deputy Commissioner, Noney District)



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- 6) Smt. Regina Hongray, MCS, W/o George Kangung Moram of Mantripukhri, Imphal East, the then CEO of ADC, Senapati for the period from 10.09.2019 to 10.10.2019 (Now Joint Secretary, Works & Finance Deptt.)
- 7) Shri A. Theiba S/o (L) A. Ngaiyo of Yaikongpao village, Senapati District, in-charge Executive Engineer of ADC, Senapati.
- 8) Shri Mutum Shyamsunder Singh S/o (L) M. Jugindro Singh of Kwakeithel Konjeng Leikai, P.S Singjamei, Imphal West District, Section Officer of ADC, Senapati.
- 9) Shri L.N. Veinii S/o (L) Nakhu of Khabung village, Senapati District (work agency).
- 10) Shri R.R. Khullu S/o (L) R. Reichao of Khamson village, Senapati District (work agency).
- 11) Shri L.P. Dahrii S/o L.K. Paul of Khamson village, Senapati District (work agency).
- 12) Shri L.L. Paopeii S/o (L) Leomii of Khamson village, Senapati District (work agency).
- 13) Smt. E. Arila W/o (L) R.K. Holison of Khamson village, Senapati District (work agency).
- 14) Shri Luihing S/o K. Paul of Ngatan village, Senapati District (work agency).
- 15) Smt. S.W. Wortimshok W/o R.L. Paomgi of Khamson village, Senapati District (work agency).
- 16) Smt. Alfina Rongkamei Dowang W/o Sony Mathew of Tingson village, Senapati District (work agency).
- 17) Shri R.Y. Joel S/o Yungi of Khamson, Senapati District (work agency).

have resulted in fraudulent withdrawal of the funds released for works under 14th Finance Commission and 3rd State Finance Commission Award during the year 2015-20 either without executing the works/partly executing the work/executing works not under the work programme or not maintaining the quality of the work i.e. not as per specification.

In addition to the above accused persons, as per the Manipur Lokayukta order dated 18/09/2023 passed in Complaint Case No. 1 of 2021 (Para 22),

- 1) Shri R.A. Ransing, MSS, Under Secretary (TA&H), (now Deputy Secretary), Govt. of Manipur.
- 2) Shri Letkhogin Haokip, IAS (now Rtd.) and the then ACS of the Department of Tribal affairs & Hills, Government of Manipur.
- 3) Shri N. Kayisii (now MLA from Tadubi AC), the then Minister for Department of TA&H. Govt. of Manipur.

are also charged under the same provisions of law.



Further, as per Manipur Lokayukta order dated 18/09/2023 cited above at para-7, Shri L.L Dani S/o Luni of Vakho, Senapati District (work agency) had been deleted from being one of the respondents in the Complaint Case No.1 of 2021 as he expired on 23/11/2021 and hence not included in the list at para-22 of the above said orders of Manipur Lokayukta against whom prima facie case for investigation exists.

- 42) Thus, the above mentioned Chairman/Caretaker Chairman/Ex-Members/officials of the Autonomous District Council, Senapati and the work agencies were responsible for the misappropriation of the development funds released under the 14th Finance Commission and 3rd State Finance Commission Award in respect of 24-Karong DCC during the year 2015-20.
- 43) In view of the above facts and circumstances, a prima-facie evidence is well established against the above noted persons for committing offences punishable u/s 7(b)/13 PC (Amendment) Act, 2018 & 120-B/34 IPC.

It is, therefore, requested to register a regular case against the accused persons mentioned above for investigation.

Enclosed:- Inquiry report of case no. 1 of 2021.

Dated:- 19th Sept. 2023.

Yours faithfully

[Signature]
19.09.2023.
(Kh. Duneswor Singh)
Inspector/Inquiry Wing
Manipur Lokayukta

This report along with Inquiry Case No. 1 of 2021 of Manipur Lokayukta in 2 (two) spiral binding books / Volume I & II are treated as an O.E of case FIR No. 6(09)2023 CB-PS u/s 7(b)/13 PC Act & 120-B/34 IPC.

[Signature]
19/9/2023
(Dr. Rashini Yengkhom)

Supdt. of Police /CID(CB), Manipur

(OC/CB PS, Manipur)

Superintendent of Police/CID(CB).
Manipur, Imphal

