

**IN THE HIGH COURT OF KERALA AT ERNAKULAM
PRESENT
THE HONOURABLE MR. JUSTICE RAJA VIJAYARAGHAVAN V
&
THE HONOURABLE MR. JUSTICE K. V. JAYAKUMAR
Monday, the 2nd day of March 2026 / 11th Phalgun, 1947
SSCR NO. 6 OF 2026**

**IN THE MATTER OF TRAVANCORE DEVASWOM BOARD - SABARIMALA SPECIAL COMMISSIONER
REPORT - SM.NO.06/2026 - REPORT REGARDING AUDITED ACCOUNTS OF TRAVANCORE
DEVASWOM BOARD WITH RESPECT TO THE AGOLA AYYAPPA SANGHAMAM - SUBMITTING OF -
REG. - SUO MOTU PROCEEDINGS INITIATED - REG:**

PETITIONER:

SUO MOTU

RESPONDENTS:

1. STATE OF KERALA
REPRESENTED BY THE SECRETARY TO GOVERNMENT,
REVENUE (DEVASWOM) DEPARTMENT, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM - 695001
2. CHIEF POLICE COORDINATOR
(ADDITIONAL DIRECTOR GENERAL OF POLICE) (POLICE HEADQUARTERS)
SABARIMALA, PATHANAMTHITTA. PIN - 689713
3. DEPUTY DIRECTOR
LOCAL FUND AUDIT, TRAVANCORE DEVASWOM BOARD,
THIRUVANANTHAPURAM - 695003
4. TRAVANCORE DEVASWOM BOARD
REPRESENTED BY ITS SECRETARY, NANTHANCODE, KAWDIAR POST,
THIRUVANANTHAPURAM - 695 003
5. DEVASWOM COMMISSIONER
TRAVANCORE DEVASWOM BOARD, DEVASWOM BUILDINGS, NANTHANCODE,
THIRUVANANTHAPURAM, PIN - 695 003
6. EXECUTIVE OFFICER
SABARIMALA, SABARIMALA P.O., PATHANAMTHITTA - 689 662

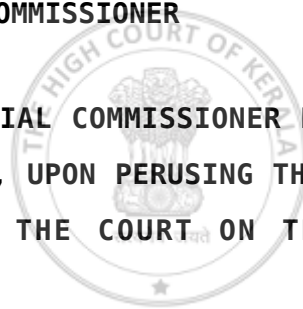
7. CHIEF VIGILANCE & SECURITY OFFICER
(SUPERINTENDENT OF POLICE), TRAVANCORE DEVASWOM HEAD QUARTERS,
NANTHANCODE, KAWDIAR POST, THIRUVANANTHAPURAM - 695 003

*ADDL.R8 IMPEADED

8. M/S.VIJAYAN AND ASSOCIATES,
CHARTERED ACCOUNTANTS, AMMALU HOUSE, SMRA-59, TC 22/1995(2),
SASTHAMANGALAM, THIRUVANANTHAPURAM – 695010
*IS SUO MOTU IMPEADED AS ADDITIONAL 8TH RESPONDENT VIDE ORDER
DATED 02/03/2026 IN SSCR.NO.6/2026.

BY SRI.S.RAJMOHAN, SENIOR GOVERNMENT PLEADER
BY STANDING COUNSEL FOR TRAVANCORE DEVASWOM BOARD
BY SMT.SAYUJYA RADHAKRISHNAN, AMICUS CURIAE FOR
SABARIMALA SPECIAL COMMISSIONER

THIS SABARIMALA SPECIAL COMMISSIONER REPORT HAVING COME UP FOR
ORDERS AGAIN ON 02/03/2026, UPON PERUSING THE REPORT AND THIS COURT'S
ORDER DATED 11/02/2026, THE COURT ON THE SAME DAY PASSED THE
FOLLOWING:



**RAJA VIJAYARAGHAVAN V.,
&
K.V. JAYAKUMAR, JJ.**

SSCR No. 6 of 2026

Dated this the 02nd day of March, 2026

ORDER

Raja Vijayaraghavan V., J.

This instant report has been filed by the Sabarimala Special Commissioner regarding the furnishing of the audited accounts of the Travancore Devaswom Board in connection with the Global Conclave of Ayyappa Devotees held on 20.09.2025.

2. As a matter of fact, a series of Writ Petitions, including those styled as Public Interest Litigations, were filed before this Court challenging the decision of the Travancore Devaswom Board (TDB) to conduct the Global Conclave of Ayyappa Devotees on 20.09.2025. The main contention raised in the said Writ Petitions was that neither the Government nor the TDB could expend public funds or Devaswom funds for holding such a conclave.

3. In the counter affidavit filed by the State in W.P.(C) No.32854 of 2025, it was stated in paragraph 10 that the event was funded primarily through sponsorships and voluntary contributions. It was further stated that the TDB would maintain transparent accounts, subject to statutory audit, to ensure financial accountability.

4. In the counter affidavit filed by the TDB, it was contended in paragraph 17 that the programme was sustained through voluntary contributions, reflecting the collective devotion and support of Ayyappa devotees worldwide, and that the same was managed through a dedicated account maintained with Dhanlaxmi Bank. It was stated that monetary contributions were received through Account No."027503500001091" opened with Dhanlaxmi Bank in the name of the Devaswom Accounts Officer. It was further contended that there was nothing illegal in utilising funds received by way of sponsorships for discharging the statutory duties of the Board under Section 15A of the Travancore-Cochin Hindu Religious Institutions Act, 1950 (Act XV of 1950).

5. Thus, from the tenor of the counter affidavits filed by the respondents, it is evident that their consistent stand was that neither the State nor the Travancore Devaswom Board were spending any funds for conducting the Global Conclave of Ayyappa Devotees, and that the programme was sustained exclusively through voluntary contributions and sponsorships.

6. In view of the stand taken by the respondents, this Court found no reason to interdict the conduct of the Global Conclave of Ayyappa Devotees. However, directions were issued to preserve the sanctity, discipline, and spiritual character of the Sannidhanam. In paragraph 25 of the order dated 11.09.2025, this Court imposed conditions (a) to (k) to ensure that the Sannidhanam premises were kept neat and clean and that financial transparency and discipline were maintained

in the utilisation of funds. Clause (f) of paragraph 25 of the said order reads as under:

"f) The respondents shall maintain clear, detailed, and transparent accounts reflecting the total estimated cost of the event, including accommodation and travel expenses, together with the contributions received from sponsors. Such accounts shall be subject to audit, and a copy thereof shall be furnished to the Special Commissioner within forty-five (45) days of the event, for placement before this Hon'ble Court along with a report."

7. After disposal of the Writ Petitions, this Court, by separate orders, granted 60 days' further time, as sought by the Travancore Devaswom Board, to comply with the aforesaid directions. Thereafter, the Audit Report was submitted before the Special Commissioner. The Auditor's Report highlights several deficiencies.

8. In our earlier order dated 11.02.2026, this Court took note of the issues flagged in the Independent Auditor's Report. The issues so identified were summarised as follows:

"(i) The execution of works relating to the event was entrusted to the Indian Institute of Infrastructure and Construction (IIIC) without following any tender or competitive bidding procedure. The contract appears to have been awarded directly on an expenditure plus additional 10% towards Administrative and Facilitation charges. The question that arises for consideration is whether the allocation of work and the payment of charges in the aforesaid manner are procedurally and financially in order.

(ii) As per the agreement entered into between the Travancore Devaswom Board and IIIC, a competent official representative of the Board was required to inspect the venue and certify compliance with the approved designs, on the basis of which Joint Measurement Sheets (JMS) were to be prepared and submitted.

(iii) It is further reported that invoices received from IIIC and its subcontractors lacked proper classification of expenditure under specific accounting heads, rendering it impossible to verify ledger-wise expenditure solely on the basis of such invoices. The Auditor has also recorded that agreements, commission structures, or "centage" charges paid to subcontractors could not be verified due to the absence of supporting documentation.

(iv) The Auditor has also noted several discrepancies between the Bill of Quantity (BOQ) and the Joint Measurement Sheets. For instance, in the case of centre tables, while 15 units were reflected in the BOQ, 19 units were certified in the JMS, with 15 shown as "extra," without any clear justification. An amount of ₹2,80,000/- shown in the BOQ towards cabling and panel board works was not certified in the JMS. Similarly, while the BOQ reflected procurement of 150 beds, only 100 were recorded in the JMS, leaving 50 beds, valued at ₹1,73,000/-, unaccounted for. Further, extra items amounting to ₹24,17,581/-, included in the BOQ, were found to be entirely omitted from the JMS. These discrepancies disclose prima facie serious financial indiscipline and require detailed explanation and reconciliation.

(v) It is further noticed that from the Board's stock, items such as 4,100 units of Aravana, 4,100 packets of Appam, 4,100 units of Vibhuti, 4,100 packets of Manjal-Kunkumam, 4,100 units of Adi Sistam Ghee, and 1 kilogram of Sandalwood were issued for distribution to participants of the Sangham and devotees. The monetary value of the aforesaid items has not been reflected or accounted for in the books of account relating to the event.

(vi) Issues have also been flagged with respect to GST input tax

credit, noted under Clause 12 of the Report under the head "Basis for Qualified Opinion." It is stated that the Travancore Devaswom Board is entitled to GST input credit amounting to ₹1,07,54,140.70 in connection with the event, out of which only a sum of ₹45,76,271.18 has been reflected in GSTR-28. The Auditor has recorded that no confirmation was made available regarding the treatment of the remaining input tax credit, particularly as to whether the same has been adjusted against the general funds of the Travancore Devaswom Board or otherwise accounted for in accordance with statutory requirements.

(vii) It has also been reported that assets such as furniture and mattresses were procured in connection with the event; however, the Auditor was unable to carry out physical verification of the said assets.

(viii) The Special Commissioner has further noted that details relating to sponsorship income amounting to ₹2,00,00,000/- have not been furnished in the report. It has also been pointed out that a sum of ₹2,00,00,000/- drawn from the Travancore Devaswom Board General Fund for the conduct of the event has not been recouped so far."

9. In the said circumstances, this Court called for a detailed response, along with supporting documents, from the Travancore Devaswom Board. It was also felt that clarifications are also required to be obtained from the Kerala State Audit Department, in view of the specific averment in the counter affidavit that the accounts would be subjected to statutory audit.

10. In the affidavit filed by the Senior Deputy Director of the Kerala State Audit Department, it is stated that the audit of the event accounts was conducted by a firm of Chartered Accountants engaged by the Travancore Devaswom Board,

and that the Department has not conducted any statutory audit of the said accounts nor examined the primary records relating to the event. It is further stated that the Department had issued Letter No. KSATDB/MA1/2041/25 dated 01.11.2025 to the Devaswom Commissioner, requesting submission of the accounts and connected records for audit verification. It is stated that, though a reminder was sent on 03.02.2026, the requisite documents and records have not been furnished to the Department. It is also stated that, in the absence of a statutory audit by the Department and without verification of the original records, the Department is not in a position to affirm or express any opinion on the findings recorded in the report submitted by the Chartered Accountant. The Department has further stated that, upon submission of the account particulars, including vouchers, bank statements, cash book, ledger, work orders, agreements, measurement books, stock registers, asset registers, sponsorship details, and all other connected records, it shall conduct the statutory audit strictly in accordance with the prescribed auditing standards and procedures and file its Audit Report.

11. Today, when the matter was taken up for consideration, I.A. No. 1 of 2026 was filed, wherein it is stated in paragraphs 4 and 5 as follows:

"4. It is respectfully submitted that the Board has constituted a Task Force, a team comprising Devaswom Commissioner, Devaswom Accounts Officer and the Chief Engineer to verify the bills submitted by Indian Institute of Infrastructure and Construction (IIIC) and to clear the anomalies, if any. Accordingly, the above team thoroughly examined the bills submitted by IIIC and categorized it under different event heads, Part A to M and extras. However, certain further

clarifications in the joint verification sheet were needed. The queries raised by the Chartered Accountant on the initial bills forwarded to him also required clarification. In order to answer these queries and to rectify the anomalies noted further reports were sought from IIIC and a detailed report explaining the queries has to be forwarded to the Chartered Accountant.

5. It is submitted that the above details are very much necessary for a clear, concise and accurate audit in the matter, in terms of the auditing standards. The report with supporting documents has to be submitted to the Chartered Accountant and the Kerala State Audit Department also for verification. It is humbly submitted that a further period of three weeks is required for submitting the revised report and to furnish the explanations and clarifications sought by this Hon'ble Court. It is respectfully submitted that there is no willful laches or negligence on the part of the Travancore Devaswom Board in complying with the directions issued by this Hon'ble Court. The delay has occurred solely on account of circumstances stated above and not due to any deliberate lapse."

12. In the light of the aforesaid assertions, a further period of three weeks has been sought for furnishing an explanation.

13. We have set out the sequence of events in some detail to clearly indicate the stand taken by the Travancore Devaswom Board as well as the State Government in their respective counter-affidavits filed in the writ petitions, and to place on record the directions issued by this Court from time to time to ensure transparency and financial accountability in the matter.

14. At this juncture, it requires to be noted that, even for the conduct of a one-day event, this Court had granted more than three months time to the Travancore Devaswom Board to place the financial statements on record. The

Board chose to engage an independent auditor, and the said audit concern has submitted a report based on the receipts and payments account—both on cash basis and on cash and credit basis—for the period from 08.08.2025 to 02.02.2026. If, despite such latitude, the Board is unable to furnish credible and verifiable data regarding the funds expended and the specific purposes for which such expenditure was incurred, it can only lead to the unsettling conclusion that the financial discipline of the Board and its officers is below par.

15. More importantly, if incorrect or inflated payment particulars, or receipts lacking authenticity, have been furnished for the purpose of audit, that by itself is a matter of grave concern. This Court cannot remain a silent spectator in such circumstances. It is a statutory obligation cast upon this Court to ensure that the Board maintains true and regular accounts of all receipts and disbursements. Under Section 32(9) of the Travancore-Cochin Hindu Religious Institutions Act, 1950, if it comes to the notice of this Court that the Board or any member thereof has been guilty of misappropriation, wilful waste of institutional funds, or gross neglect resulting in loss to the institutions under its management, this Court is bound to pass appropriate orders, including an order of surcharge against the Board or the member concerned. In that view of the matter, we are not inclined to grant any further time as sought for by the Travancore Devaswom Board.

16. It is borne out from the records that the Board appointed an Independent Auditor, namely, M/s. Vijayan and Associates, to conduct the audit and had undertaken that a statutory audit would also be carried out. However, despite

repeated requests from the Kerala State Audit Department, the accounts have not been furnished to date.

17. Having regard to the entirety of the facts and circumstances placed before us, we are of the considered view that a clear and complete understanding of the issues can be achieved only upon a careful examination of the records that were made available by the Travancore Devaswom Board to the Independent Auditor. This Court will have to ascertain whether any queries, objections, or qualifications were raised in the course of the audit and, if so, the exact nature of the explanations offered in response. We are conscious that the very purpose of the audit was to obtain reasonable assurance that the financial statements, taken as a whole, were free from material misstatement, whether arising from fraud or error. It is therefore essential to satisfy ourselves that this objective was not merely stated, but was meaningfully pursued and properly discharged.

18. In the above circumstances, M/s. Vijayan and Associates, Chartered Accountants, Ammalu House, SMRA-59, TC 22/1995(2), Sasthamangalam, Thiruvananthapuram – 695010, phone: +91 9447032606, +91 8137023466 (e-mail: vjaassociates@yahoo.com, vijayannesayyan@yahoo.com, vijayanandassociatestvm@gmail.com), shall be impleaded as the additional 8th respondent in this SSCR. The Registry shall carry out the impleadment. Issue urgent notice by Special Messenger to the additional 8th respondent and through the above e-mail IDs.

19. The additional 8th respondent is directed to place before this Court without fail all primary and foundational records forming the basis of the audit, including, but not limited to, bills, vouchers, cash books, ledgers, asset registers, expenditure statements, agreements entered into with vendors, details of final payments effected, and any supporting documentation relevant thereto in connection with the Global Conclave of Ayyappa Devotees held on 20.09.2025. The additional 8th respondent shall also disclose whether any audit review memorandum, management letter, or query was submitted to the Travancore Devaswom Board, together with copies of the responses received and all connected review or follow-up records.

20. The Board shall place before this Court the full account statement in respect of Account No."027503500001091" opened with Dhanlaxmi Bank in the name of the Devaswom Accounts Officer for the purpose of the Global Conclave for the period from 08.08.2025 to 02.02.2026.

21. The aforesaid materials shall be produced before this Court on or before 06.03.2026.

Post on 06.03.2026.

Sd/-
**RAJA VIJAYARAGHAVAN V,
JUDGE**

Sd/-
**K.V. JAYAKUMAR,
JUDGE**

APM