

MONDAY, THE 8<sup>TH</sup> DAY OF JUNE 2026

SSCR No. 14 of 2026

SUO MOTU

VS

STATE OF KERALA & OTHERS

ADVS FOR PETITIONER/S:

NIL

ADVS FOR RESPONDENT/S:

SHRI.S.RAJMOHAN, SENIOR G.P., SHRI.G.BIJU, SC, TRAVANCORE DEVASWOM BOARD

ORDER

**Raja Vijayaraghavan V, J.**

This Sabarimala Special Commissioner's Report based on the report of the Vigilance raises matters of grave concern relating to the administration of the Sabarimala Temple, financial propriety in the conduct of poojas, accountability of senior temple officials, and the overall transparency in the functioning of the Travancore Devaswom Board.

2. In our order dated 18.05.2026, we had highlighted serious issues concerning the conduct of Ashtabhisheka Poojas and the manner in which supplier costs are allegedly claimed and appropriated.

3. One of the principal allegations is that the Administrative Officer has been claiming an amount of ₹300 per Ashtabhishekam towards supplier costs without producing valid bills, vouchers, or supporting purchase records to

substantiate the expenditure allegedly incurred. Another issue highlighted in the report pertains to the supply of pooja materials by one Sri Sunil Kumar @ Sunil Swamy. It is stated that the said Sunil Kumar allegedly incurred expenses of approximately ₹3,00,000/- during Masa Poojas and approximately ₹18,00,000/- during the Mandala-Makaravilakku season towards the supply of pooja materials. It is further reported that the continuous acceptance of pooja materials from a single individual, without any transparent procedure, proper authority, or financial accountability, creates a substantial risk of corruption and administrative misuse at various levels.

4. It is also reported that, during Masa Poojas, the said Sunil Kumar supplies nearly 20 sacks of jaggery and, during the pilgrimage season, about 210 sacks of jaggery. These materials are allegedly stored in a room adjacent to that of the Administrative Officer. Though, as per the Board Orders, a receipt in Form No. 3 is required to be issued to persons supplying items to the temple, the same is admittedly not being done. There is also a requirement to maintain a Special Nivedhya Register for the proper accounting and disbursement of such materials, which is likewise not being maintained. We had also observed in our earlier order that it is highly objectionable that a particular individual has allegedly been permitted to continue supplying pooja materials in this manner for several years.

5. The Vigilance Officer has also examined certain procurement bills

submitted by the Administrative Officers and noted that original purchase bills from shops were not produced and that only quantity details were furnished. He observed that, whenever reimbursement is claimed from temple funds, proper supporting bills and valid vouchers must necessarily be produced.

6. In the above circumstances, we had directed the learned Standing Counsel to obtain specific instructions and file a detailed affidavit. We had also directed the Director of the Kerala State Audit Department to conduct a detailed examination of the accounts relating to the conduct of Ashtabhishekams during the past ten years and submit a report before this Court indicating whether the Travancore Devaswom Board has suffered any financial loss on account of the practices referred to above and identifying the officers responsible therefor.

7. The learned Government Pleader submits that further time is required for the submission of the Devaswom Audit Report. Three weeks' time is granted.

8. Pursuant to the directions issued by this Court, a detailed affidavit has been filed by the 4th respondent.

9. We have carefully gone through the affidavit.

10. In paragraph 4 of the affidavit, it is stated that the Sub Group Officer/Administrative Officer is not required to adhere to the Kerala Financial

Code or the Purchase Manual while purchasing items for Vazhipadu. It is further stated that the Travancore Devaswom Manual itself clarifies that the Kerala Financial Code and related rules would apply “unless there are special orders or regulations”. It is also stated that, in the present scenario, special orders issued by the Board regulate the matters pertaining to Vazhipadu. None of these contentions can be accepted or justified.

11. We are of the considered view that, even if the Travancore Devaswom Manual contains a provision permitting special orders, the same cannot be interpreted as conferring a blanket exemption from all financial controls.

12. The Travancore Devaswom Board is a statutory autonomous body constituted under the Travancore Cochin Hindu Religious Institutions Act, 1950 for the administration and management of temples of the erstwhile State of Travancore. The Board administers more than 1,250 temples situated in the State. The Travancore Devaswom Board stands in a fiduciary relationship with devotees who contribute funds to the temple. A fiduciary institution cannot unilaterally exempt itself from the duties of transparency, prudence, and accountability merely by issuing internal orders. Though reference is made in the affidavit to special orders issued by the Board, there is no indication as to which specific Board Orders were issued, under what authority they were issued, or whether they were issued pursuant to any order of this Court. Even

assuming that an exemption from the Financial Code exists, such exemption must be explicitly documented, supported by proper authority, duly approved by the competent body, made available for audit scrutiny, and justified by cogent reasons.

13. In paragraph 3 of the affidavit, it is stated that most of the items required for offerings are perishable in nature and, therefore, have to be procured from locations where such articles are available as and when required. On that basis, it is contended that insistence on production of bills and vouchers is impracticable. In paragraph 5, it is stated that a lump sum amount, which is allegedly lower than the prevailing market rate, is paid as material cost for several items and that there is no requirement to produce purchase bills or vouchers. Paragraph 14 further states that, since the material cost is sanctioned as a lump sum under the current Board approval and does not vary on the basis of actual bills, production of specific bills or vouchers is not mandatory.

14. The assertion that bills and vouchers are not required strikes at the very foundation of sound public financial administration and creates an environment conducive to abuse and fraud. Institutions such as the Travancore Devaswom Board function on the elementary principle that no expenditure of public funds can be recognised without adequate documentary support. The contention that procurement bills are “not practical” is wholly untenable. If

adherence to a prescribed procedure presents practical difficulties, the solution lies in designing alternative safeguards that achieve the same objective of accountability and transparency, not in abandoning financial controls altogether.

15. An attempt is made in the affidavit to justify the absence of bills by relying on the perishable nature of the items required for Vazhipadu. We are unable to accept this contention. The fact that an item is perishable does not render documentation impossible. On the contrary, perishability makes proper documentation all the more essential, since the risk of misuse and misappropriation is inherently higher. Even if the argument is accepted at its highest, it would justify only a modification in the timing of documentation and not its complete abandonment. The Board could have devised mechanisms requiring daily procurement with submission of bills within a stipulated period, supported by supplier certification or similar safeguards. None of these elementary safeguards appear to have been implemented.

16. Even more troubling is the statement contained in paragraph 5 that, if supplier costs were reimbursed strictly on the basis of bills in accordance with the Kerala Financial Code and the Purchase Manual, the expenditure incurred by the department would be substantially higher than the amount presently sanctioned. The inevitable implication of this assertion is that the lump sum currently paid is insufficient to procure the required materials at

prevailing market rates. What is startling is that, instead of seeking appropriate revision of the sanctioned amount, the justification offered is to dispense with bills altogether. Such a position gives rise to serious concerns as to whether the materials are being procured in the required quantities, whether the costs are being personally absorbed by officials, or whether quality standards are being compromised. These are issues that require immediate and thorough examination.

17. Insofar as the lump sum reimbursement is concerned, paragraph 16 of the affidavit states that the reimbursement is not based on the actual market value of the individual articles purchased for each Vazhipadu. The Board has itself fixed the lump sum supplier-cost component, the quantity and nature of the articles required, the amount to be remitted to the Devaswom Fund, and the reimbursement permissible towards the conduct of the Vazhipadu.

18. In paragraph 20, it is stated that, pursuant to the relevant Board Order, the Administrative Officer procures quality rose water, milk, and tender coconut from the local market at cost price for conducting Ashtabhishekam. It is further stated that the rate for Ashtabhishekam is fixed on the basis of a proposal prepared and reviewed by a Committee comprising the Devaswom Commissioner, the Finance Commissioner, and the District Deputy Devaswom Commissioners. The affidavit further states that, although ₹500 was proposed

initially, the amount ultimately sanctioned by the Board is only ₹300. We are of the view that procurement and reimbursement practices of this nature cannot continue in temples and other institutions under the TDB. The entire process requires streamlining, transparency, and effective financial oversight.

19. Another matter of serious concern emerges from paragraphs 7, 11 and 23 of the affidavit. We find that the Administrative Officer of each temple is effectively treated as a contractor for procurement purposes. Such an arrangement, whereby procurement, receipt, storage, verification, and accounting are concentrated in a single individual, violates the fundamental accounting principles and creates a systemic risk of fraud, error, and misappropriation.

20. In paragraph 10 of the affidavit, it is stated that, following the Board Order dated 11.06.2025, which specifies the quantity of items required for Mahanivedya Prasadam and the records to be maintained, items offered by devotees for Mahanivedyam have been entered in the register and accounted for from the subsequent monthly pooja onwards. It is further stated that Sri Sunil Kumar ordinarily delivers such items through authorised persons and, since the devotee is often not personally present, Receipt No. 3 was not issued. It is stated that measures will henceforth be taken to issue the requisite receipts. In paragraph 22, it is further stated that Receipt No. 3 was not issued due to ambiguity regarding the exact quantity of items required for each pooja.

It is stated that instructions have now been issued to provide receipts in DFF Form No. 3 clearly specifying the materials and quantities received. The absence of formal receipts, despite the existence of a specific Board Order mandating their issuance, demonstrates a disturbing pattern of systemic non-compliance with documented procedures.

21. Further, on a perusal of the affidavit filed by Sri. P.N. Ganeshwaran Potty, we find that the serious allegations raised by the Vigilance Officer have not been adequately or comprehensively addressed. Insofar as the arrangement with the aforesaid Sunil Kumar is concerned, the Vigilance Report specifically alleges that materials such as rice, malar, jaggery, banana, kottathenga, coconut, dry ginger, cumin seeds, cardamom, turmeric, and pepper used for Nithya Nivedana Pooja, along with pattu, thorthu, and vellamundu used in connection with Ganapathy Prathishta and Malikappuram, were supplied by the said individual. It is also alleged that none of the aforesaid materials were properly accounted for in the Devaswom accounts and that, to date, no receipts have been issued to Sri Sunil Kumar in respect of the supplies allegedly made by him. Nor has any proper account been rendered by the officers concerned. In response, paragraph 9 of the affidavit states that Sri Sunil Kumar does not supply materials for Ashtabhishekam, Ganapathy Homam, or other Vazhipadus and that the materials offered by him are utilised only for Mahanivedhyam and routine daily rituals. Paragraph 10 reiterates that

such items have been entered in the register from the subsequent monthly pooja onwards. The affidavit further states that Receipt No. 3 was not issued because the devotee was not personally present to receive it. This explanation is wholly unsatisfactory. It amounts to an admission of violation of Board Order No. 4750/2025/Saba dated 11.06.2025. The justification offered for non-compliance cannot be accepted.

22. Yet another serious concern is that the quality, purity, and quantity of the materials allegedly supplied by Sri Sunil Kumar were never independently verified or certified by any competent authority. This assumes significance because materials procured through the Devaswom Stores pursuant to competitive tenders are ordinarily subjected to testing and approval by the Food Safety Laboratory before being accepted into stock.

23. A further allegation raised by the Vigilance Wing is that, notwithstanding the alleged supply of pooja materials by Sri Sunil Kumar, reimbursement claims were simultaneously being made by the Administrative Officer for procuring the very same materials. In response, paragraph 14 of the affidavit merely states that the Administrative Officers claim only those supplier costs sanctioned by the Board for each Vazhipadu and that, since the material cost is fixed as a lump sum, production of bills is not mandatory. We find this response to be evasive. The affidavit completely fails to answer the allegation as to whether reimbursement claims were made for materials

already supplied by Sri Sunil Kumar. There is no material before us demonstrating how the temple administration ensures that payment is not made twice for the very same items.

24. In the light of the serious concerns noticed above regarding financial accountability, maintenance of records, compliance with established procedures, and the absence of adequate safeguards to ensure transparency in the conduct of Vazhipadus and the handling of materials received by the temple, we are of the view that a comprehensive examination of the relevant records has become imperative.

25. Accordingly, we direct the Travancore Devaswom Board to place before this Court, within a period of ten days from today, the entire records relating to the conduct of Ashtabhishekam, Mahanivedhyam, Ganapathy Homam and other Vazhipadu for the past ten years. The Board shall also produce complete particulars of the materials allegedly supplied by Sri. Sunil Kumar or any other sponsor like him during the said period, together with all records maintained in connection therewith, including registers, acknowledgments, receipts, stock records, and any other documents evidencing receipt, utilisation, or accounting of such materials.

26. Having regard to the issues that have arisen in the present proceedings, we are also of the view that the role of the audit mechanism requires closer scrutiny. The Travancore Devaswom Board shall, therefore,

furnish the details of the independent auditor or external audit agency, if any, whose services have been availed for auditing its accounts for the above period. Soft copies of the accounts, audit reports, audit observations, and related records shall also be placed before this Court.

27. We further direct the Audit Department to undertake an independent examination of the aforesaid records and submit a detailed report before this Court indicating whether the procedures presently followed by the Board are transparent, accountable, auditable, and in conformity with accepted principles of financial management and audit practices applicable to public religious institutions like the Travancore Devaswom Board. The report shall specifically address whether the existing system contains adequate checks and balances to prevent misuse, duplication of claims, loss of revenue, misappropriation of funds, or any other irregularity affecting the financial integrity of the institution.

Post on 20.06.2026.

Sd/-

**RAJA VIJAYARAGHAVAN V,  
JUDGE**

Sd/-

**K.V. JAYAKUMAR,  
JUDGE**