

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE RAJA VIJAYARAGHAVAN V

&

THE HONOURABLE MR. JUSTICE K. V. JAYAKUMAR

Wednesday, the 10th day of June 2026 / 20th Jyaishta, 1948

DBAR NO. 2 OF 2011

IN THE MATTER OF TRAVANCORE DEVASWOM BOARD AUDIT - PRAYING ORDERS OF THE HONOURABLE HIGH COURT OF KERALA TO EXTEND ANNUAL REPORT OF TRAVANCORE DEVASWOM BOARD AUDIT FOR THE YEAR 2008-2009

PETITIONER:

THE JOINT DIRECTOR OF LOCAL FUND AUDIT,
TRAVANCORE DEVASWOM BOARD AUDIT, THIRUVANANTHAPURAM

BY GOVERNMENT PLEADER



RESPONDENT:

THE SECRETARY
TRAVANCORE DEVASWOM BOARD, THIRUVANANTHAPURAM

BY STANDING COUNSEL FOR TRAVANCORE DEVASWOM BOARD

THIS DEVASWOM BOARD AUDIT REPORT HAVING COME UP FOR ORDERS AGAIN ON 10/06/2026, UPON PERUSING THE REPORT AND THIS COURT'S ORDER DATED 22/05/2026, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

WEDNESDAY, THE 10TH DAY OF JUNE 2026

DBAR No. 2 of 2011

JOINT DIRECTOR, LOCAL FUND AUDIT, TDB

VS

SECRETARY TRAVANCORE DEVASWOM BOARD

ADVS FOR PETITIONER/S:

GOVERNMENT PLEADER

ADVS FOR RESPONDENT/S:

SRI.ANIL KUMAR K.N. PILLAI, SC, TDB, SMT.A.SREEKALA, SC,
TRAVANCORE DEVASWOM BOARD, SRI.NAGARAJ NARAYANAN, SC, TDB



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

DBAR No. 2 of 2011

Dated this the 10th day of June, 2026

ORDER

Raja Vijayaraghavan V, J.

This matter pertains to the audit of the General Administration of the Travancore Devaswom Board for the year 2008-2009.

2. From the records, we find that this DBAR was registered on 03.06.2011. Under Section 32 of the Travancore-Cochin Hindu Religious Institutions Act, 1950 (for short, "the TCHRI Act"), the Board is required to maintain regular accounts of all receipts and disbursements relating to the institutions under its administration. The provision further mandates that the accounts of the Board shall be audited annually by auditors appointed by this Court.

3. Sub-sections (5) and (6) of Section 32 provide that, upon completion of the audit for any year, shorter period, transaction, or series of transactions, as the case may be, the auditor shall submit a report to this Court. The auditor is specifically required to indicate all instances of irregular, illegal, or improper expenditure; failure to recover money or other property due to the Board or the institutions under its management; and any loss or waste of money or property occasioned by neglect or misconduct. Under sub-section (7), the auditor is also

required to report on such other matters relating to the accounts as may be prescribed or as this Court may direct. Sub-section (8) further provides that this Court shall forward a copy of every audit report to the Board, and it shall be the duty of the Board to rectify the defects and irregularities pointed out in the audit and report compliance to this Court. Thereafter, in terms of sub-section (8A) of Section 32, inserted by the Travancore-Cochin Hindu Religious Institutions (Amendment) Act, 1994, the Board is required to forward to the Government a copy of the audit report referred to in sub-section (8) within two months from the end of the year to which the audit report relates.

4. In the present case, DBAR No. 2 of 2011 was instituted on 03.06.2011 seeking permission to extend the Annual Audit Report of the Travancore Devaswom Board for the year 2008-2009.

5. By order dated 29.06.2011, a Division Bench of this Court referred the audit report to the learned Ombudsman and directed the Travancore Devaswom Board to enter appearance and file its response. Pursuant thereto, scores of replies were submitted by the Secretary of the Travancore Devaswom Board. Ultimately, on 10.06.2020, the Audit Party agreed to close all audit objections except those relating to Paragraph No. 26-3-3 (Chettikulangara Devaswom), Paragraph No. 26-3-4 (Madamon Devaswom, Aranmula Group), Paragraph No. 26-3-6 (Pullivelil Devaswom), Paragraph No. 26-3-7 (Chettikulangara Devaswom, Mavelikkara Group), Paragraph Nos. 26-3-8 and 26-3-9 (Ambalappuzha Devaswom), Paragraph No. 26-3-11 (delay in execution of agreement), and Paragraph No. 33 (Education Fund).

6. We are constrained to observe that the state of affairs disclosed by the records is deeply unsatisfactory. The audit pertains to the financial year 2008-2009. More than seventeen years have elapsed since the close of the audit period, and yet the audit process remains incomplete. Such an extraordinary delay defeats the very purpose of statutory audit, which is intended to ensure timely financial scrutiny, accountability, transparency, and corrective action in the administration of Devaswom institutions. The prolonged pendency of audit objections for nearly two decades raises serious concerns regarding the efficacy of the audit mechanism and the manner in which audit compliance is being monitored. An audit that remains unresolved for such an extended period ceases to serve its intended statutory purpose and undermines the objective of financial oversight contemplated under Section 32 of the TCHRI Act.

7. Prima facie, the delay also appears to be inconsistent with the statutory scheme under Section 32. Sub-section (8A) of Section 32 contemplates the forwarding of the audit report to the Government within two months from the end of the year to which the audit relates. The legislative intent underlying the provision is clearly to ensure expeditious completion of the audit process and prompt remedial action on the deficiencies noticed therein. The present case, however, discloses a situation where audit objections pertaining to the year 2008-2009 continue to remain unresolved even in the year 2026.

8. In such circumstances, we deem it necessary to seek a detailed explanation from the authorities concerned. Accordingly, we direct the Director, Devaswom Audit, Kerala State Audit Department, to appear before this Court on the

next posting date and explain the reasons for the inordinate delay in finalising the audit and closing the outstanding objections.

9. The Director shall place before this Court a comprehensive statement setting out:

- (i) the complete particulars of the audit objections that continue to remain pending;
- (ii) the present status of each such objection;
- (iii) the procedure adopted by the Audit Department for processing, examining and finalising audit objections raised against the Travancore Devaswom Board;
- (iv) the reasons which occasioned the prolonged delay in resolving the objections arising from the audit;
- (v) the steps, if any, taken by the Audit Department to ensure timely compliance with the statutory mandate under Section 32 of the TCHRI Act; and
- (vi) the timeframe within which the audits for the period till 2025 -2026 would be completed.

10. The Director shall also specifically explain the circumstances under which the matters remain pending for such an unusually long period before the learned Ombudsman. The Director shall therefore clarify the necessity for repeatedly obtaining responses from the Board, the nature of the issues that prevented the

finalisation of the audit objections, whether any deficiencies are ordinarily noticed in the replies furnished by the Board, and the reasons why the audit process could not be concluded despite the passage of several years and multiple opportunities afforded to the parties concerned.

11. The Director shall, in his report, state whether the delay is attributable to any systemic deficiencies in the audit mechanism, inadequacies in the maintenance of accounts, lack of cooperation on the part of the Board, procedural bottlenecks within the Audit Department, or any other administrative or statutory impediments. The Director shall further indicate the measures proposed to be adopted to ensure that audits contemplated under Section 32 of the TCHRI Act are completed within a reasonable period and that audit objections do not remain pending for years together, thereby defeating the very object of statutory financial oversight and accountability.

Post on 24.06.2026.

Sd/-

**RAJA VIJAYARAGHAVAN V,
JUDGE**

Sd/-

**K.V. JAYAKUMAR,
JUDGE**

APM