

REPORT ON THE AUDIT OF ACCOUNTS
OF COCHIN DEVASWOM BOARD
FOR THE YEAR 2016-17
(DBAR /2018)

NO.KSA(CDB) C- 571/2018 Dated:14/09/2018

Audited by

DEPUTY DIRECTOR OF KERALA STATE AUDIT,
COCHIN DEVASWOM AUDIT
THRISSUR

No.KSA (CDB) C-571 /2018

Office of the Deputy Director of
Kerala State Audit,
Cochin Devaswom Audit,Thrissur.
Dated : 14.09.2018
Phone No.-0487 2322609
Email:cdbaudit.ksad@kerala.gov.in

From

The Deputy Director.

To

The Registrar,
Honourable High Court of Kerala,
Ernakulam.

Sir,

Sub: Cochin Devaswom Board –Audit Report for 2016-17
(DBAR - /2018) – Forwarded.

The Report on the audit of accounts of Cochin Devaswom Board for the year 2016 - 17 in quadruplicate under section 102 to 104 of the Travancore Cochin Hindu Religious Institutions Act 1950 is forwarded herewith for favour of necessary action. A copy of the Report has been forwarded to the Secretary Cochin Devaswom Board also.

It is requested that a copy of the proceedings issued on the consideration of the Audit Report by the Honourable High Court may kindly be forwarded to me for reference and guidance in future audit.

Yours Faithfully,

DEPUTY DIRECTOR.

Encl: As above

Copy to:

- 1) The Secretary, Cochin Devaswom Board,
Thrissur.
- 2) The Director of Kerala State Audit Department,
Thiruvananthapuram. (With C/L)
- 3) Spare.

No. of Corrections:

CONTENTS

	PREFACE	4
	OVERVIEW	5-7
CHAPTER 1	GENERAL	8-11
CHAPTER 2	FINANCE OF COCHIN DEVASWOM BOARD	12-36
CHAPTER 3	AUDIT OF RECEIPT ACCOUNTS	37-133
CHAPTER 4	AUDIT OF TRANSACTIONS	134-163
	REVIEW OF AUDIT	164-165
	APPENDICES	166-253

No. of Corrections:

PREFACE

This report has been prepared for submission before the Honourable High Court of Kerala by virtue of the provisions in Section 102 of the Travancore Cochin Hindu Religious Institutions Act, 1950 (Act XV of 1950) as amended from time to time. The Examiner of Local Fund Accounts was appointed as the Auditor vide letter No.A1-2006/52 dt. 30.10.1958 of the Registrar of Honourable High Court of Kerala. The post of the Examiner of Local Fund Accounts was then redesignated as the Director of Local Fund Audit by the enactment of Local Fund Audit Act, 1994. Since then the name of the Department is redesignated as Kerala State Audit Department vide G.O.(M.S)266/15/FIN dated 02.07.2015, with Director as its Head.

The report contains observations arising out of test audit of receipt and expenditure accounts of Cochin Devaswom Board for the year 2016-17. Matters relating to the period subsequent to 2016-17 have also been included wherever necessary.

Chapter 1 of this Report contains general matters relating to Cochin Devaswom Board and Chapter 2 observations on matters arising from the verification of Annual Accounts of Cochin Devaswom Board for the year ended on 31st March 2017.

Test audit of receipt accounts of 57 out of 63 Devaswoms, 1Sathram of Chottanikkara, Ayurveda Dispensary of Nelluvai and Rent collection of Board under the Cochin Devaswom Board for the year 2016-17 was conducted and audit notes were issued. Chapter 3 of this report is a consolidation of the observations of these notes.

Chapter 4 contains findings arising from the audit of expenditure of the Board, 5 of its sub offices ie., Office of the Asst. Commissioner, Chottanikkara, Thrissur, Thiruvilwamala, Thiruvanchikulam and Thrippunithura.

OVERVIEW

This Audit Report contains 4 chapters dealing with the structure, Finance, Transactions and Assets of Cochin Devaswom Board. Some of the major findings on audit of Accounts are mentioned below.

Sl. No	Synopsis	Paragraph No.
1	Failure in taking effective steps to implement Double Entry Accounting System.	2.3.2.
2	Wrong debit in bank passbooks ₹52.66 lakhs , wrong credit ₹97.33 lakhs; immediate corrective action sought for clearing the wrong entries.	2.3.3.
3	Grant from Government – Renovation of Kavu and Kulam – not included in annual accounts.	2.4.2.
4	Summary of Receipts and Disbursements	2.6
5	Investments	2.12
6	Vazhipadu amount not collected in accordance with the approved rate list – Short collection of ₹24073/-	3.1.
7	Short credit in posting Vazhipadu collection to Vazhipadu Register - ₹16353/-	3.4
8	Short in posting Face value ticket collection to Vazhipadu Register - ₹5208/-	3.5
9	Short credit in Cash Book- ₹20246/-	3.6

No. of Corrections:

10	“Enna vazhipadu” rate – not increased in consonance with the increase in basic unit rate – laxity on the part of responsible officers – loss to GDF.	3.25
11	Poonkunnam Devaswom – BhandaramYadasthu – amount shown as collection does not match with the denomination written – credibility of the system at stake.	3.40
12	Kshethra Upadesaka Samithi of Kuttumukku Devaswom – Consistently defying Board Orders in its function.	3.47
13	Chowara Devaswom – receipt for issuance by Kshethra Upadesaka Samithi – balance receipts in 2014-15 not handed over to subsequent Devaswom Officer – not produced for physical verification – enquiry suggested.	3.48
14	Defects in computer generated receipts system – Chottanikkara Devaswom.	3.49
15	Number of Silver Amulets received from contractor disagree with the proportionate weight of silver supplied by Devaswom – enquiry suggested – Chottanikkara Devaswom.	3.51
16	Building constructed by Tourism Department in Devaswom land - not handed over – reason may be looked into – Parakkottukavu Devaswom.	3.82
17	Malayala Manorama “Vanitha Max” Exhibition – non tapping of full potential of revenue generation – financial interest of Cochin Devaswom Board not protected – Sree Wadakkumnathan Devaswom.	3.86.9
18	Land given to Thiruvilwamala Grama Panchayat on lease – purpose of lease not fulfilled – decision to cancel lease agreement – not materialised – Thiruvilwamala Devaswom.	3.87
19	Revised rate of daily allowance given in February and March 2016 – excess payment of ₹118830/-	4.2.1
20	More than one Annadanam is performed in a day – excess payment made ₹336000/-	4.2.3

No. of Corrections:

21	Actual receipts for payments fall short by more than 2.04 Crores – burden of additional commitment on GDF is going to increase – remedial measures called for.	4.3
22	Vazhipadu vihitham payments – positive steps to get the stay order vacated – not initiated – excess commitment to Devaswom fund.	4.4
23	Vazhipadu rate not realized as per Board Order – Puravaka accounts passed without short passing the amount due to GDF – loss ₹72500/-	4.5,4.6
24	Registration of Contractors – Provisions of KPWD Manual not followed	4.21.1
25	PCR Works-Estimate prepared for works before Navarathri Festival-Works started after the beginning of festival-completed after its Conclusion – Necessity of work in question	4.21.2.
26	Vouchers not produced	4.22

No. of Corrections:

CHAPTER - I

GENERAL

1.1 INTRODUCTION

The Cochin Devaswom Board constituted under Section 62 of the Travancore Cochin Hindu Religious Institutions Act, 1950 is an autonomous body responsible for the proper administration and conduct of affairs of Devaswoms, Temples and other institutions under the Board. The Board consists of three Hindu members of whom, one shall be a person belonging to Scheduled Caste or Scheduled Tribe vide Section 63 of TCHRI Act, 1950 as amended by the TCHRI (Amendment) Act, 2014. All powers of administration are vested with the Board. It is an autonomous body with powers to frame byelaws and rules necessary for the administration and for carrying out the business related to the Devaswom. The decision of the Board is final and is challengeable only in a court of law.

1.2 OFFICE BEARERS OF THE BOARD

The following personnel held the respective positions as office bearers of the Board during the year under audit.

President	: Sri. M.P. Bhaskaran Nair (1.4.2016 to 9.6.2016)
	Dr. M.K. Sudarsan (19.10.2016 to 31.3.2017)
Members	: Sri. E.A. Rajan (1.4.2016 to 9.6.2016)
	Sri. K.D. Bahuleyan (1.4.2016 to 9.6.2016)
	Sri. K.N. Unnikrishnan (25.11.2016 to 31.3.2017)
	Adv. T.N. Arunkumar (25.11.2016 to 31.3.2017)
Special Devaswom Commissioner	: Sri. K.R. Haridas (01.04.2016 to 22.1.2017)
	Sri. R. Hari (23.1.2017 to 31.3.2017)
Secretary	: Smt. V. Rajalakshmy (01.04.2016 to 30.4.2016)
	Smt. V.A. Sheeja (1.5.2016 to 31.3.2017)

[Note: As the existing Board as on 1.4.2016 was dissolved on 9.6.2016, till the constitution of the new Board, devaswom Commissioner was in charge-]

No. of Corrections:

1.3. ORGANISATIONAL SET UP

There are 403 temples under the management of the Board extending over the districts of Thrissur, Ernakulam and Palakkad. These 403 temples called 'Keezhedam temples' are grouped under 63 Devaswoms. All these Devaswoms are brought under four groups viz. Thrissur, Thiruvilwamala, Thiruvanchikulam and Thripunithura. Devaswom officers/ Junior Devaswom officers/Devaswom Mangers are the officers responsible in respect of Devaswoms and Assistant Commissioners in Groups. Apart from this, an office of the Assistant Commissioner is also functioning for the administration of Chottanikkara temple.

The following educational institutions are also managed by Cochin Devaswom Board.

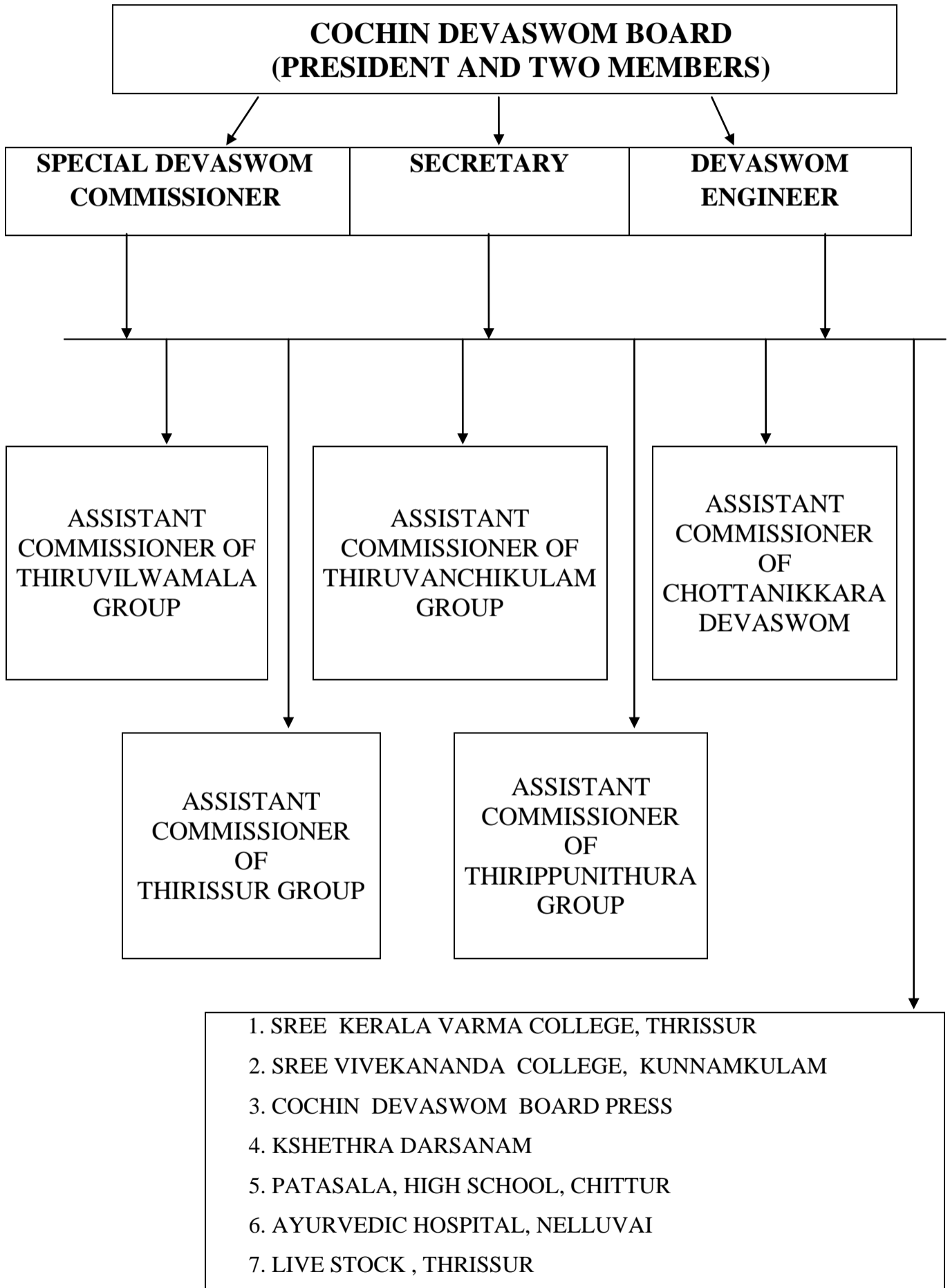
- 1) Sree Kerala Varma College, Thrissur.
- 2) Sree Vivekananda College, Kunnamkulam
- 3) Patasala Sanskrit High School, Chittur

The Board runs an Offset Printing Press and publishes a magazine called 'Kshetra Darsanam'. Besides this there is an Ayurvedic Hospital at Nelluvai and Live stock at Wadakkumnathan under the control of Board.

298 Control Institutions also come under the supervision of the Cochin Devaswom Board as per the Travancore Cochin Hindu Religious Institutions Act, 1950.

No. of Corrections:

ORGANISATIONAL CHART



No. of Corrections:

No. of Corrections:

CHAPTER -2

FINANCE OF COCHIN DEVASWOM BOARD

2.1.BUDGET ESTIMATE

The Budget Estimate for the year 2016-17 and the revised budget estimate for the year 2015-16 were passed as per resolution No.46 dated: 16.3.2016 of the Cochin Devaswom Board. The revised estimate for the year 2016-17 was passed as per resolution No.18 dated: 15.3.2017 by the Cochin Devaswom Board.

2.2.LAPSES IN PREPARATION OF BUDGET

Budget is the most important tool for the financial planning, accountability and control. But Cochin Devaswom Board did not exercise due care and diligence in the preparation of budget. Major lapses noticed in the preparation of budget are given below.

2.2.1.PREPARATION OF BUDGET –NOT CONSONANT WITH MANUAL

As per Section 107(1) TCHRI Act 1950 the Board shall in each year prepare a budget for the next financial year showing the probable receipts and disbursements of the Devaswoms and institutions under the Management of the Board during the financial year. The Board can make rules to carry out this purpose of the Act consistent therewith under Section 122(1) of the aforesaid act. The Board had recognised Kerala Budget Manual as a basic document for the preparation of their Budget vide order No.A2-1770/14 dated: 4.4.2014 only. As in previous years the Budget proposals were not accurate at many instances. Certain notable deviations are discussed below.

2.2.2.VARIATION BETWEEN THE REVISED BUDGET ESTIMATE AND ACTUALS

Revised Budget estimate should represent the anticipated receipt and expenditure during the year, taking in to account all relevant post budget developments and should closely correspond to the actuals. The revised estimate of the current year is prima facie the best guide for framing the next years estimate, as such it should be prepared as realistically as possible.

The original budget estimate for the year 2016-17 proposed a surplus of ₹3,38,000/-. It estimated a receipt of ₹166,21,14,000/- against an anticipated expenditure of ₹166,17,76,000/- . But the revised Budget estimate, prepared after incorporating the actual receipt and expenditure for the first 7 months and anticipated receipt and expenditure of the remaining 5 months proposed a receipt of ₹159,31,00,000/- against an anticipated expenditure of ₹154,03,22,000/- and a closing balance of ₹5,27,78,000/-.

A comparison between actuals and the revised budget estimate reveals that the budget prepared was unrealistic due to wide variation of estimated receipts and expenditure with the actuals. Some glaring instances are given below in table 2.1,2.2 and 2.3.

No. of Corrections:

TABLE 2.1. TOTAL RECEIPTS AND EXPENDITURE

Receipts				Expenditure		
Head	Actual Receipt	Revised Budget Provision	Amount of Deviation in ₹ and %	Actual Expenditure ₹	Revised Budget provision ₹	Amount of deviation in ₹ and %
Revenue	75,66,24,868.51	86,30,05,000	(-) 10,63,80,131.49 (-)12.33%	77,17,82,787.74	80,01,92,000	(-) 2,84,09,212.26 (-)3.55%
Capital	79,70,041.00	4,95,50,000	(-)4,15,79,959 (-)83.92%	8,51,40,526.00	9,01,80,000	(-)50,39,474 (-)5.59%

TABLE 2.2. RECEIPT- DEVIATION FROM REVISED BUDGET

Budget Head	Item	Actual Receipt ₹	Revised Budget Provision ₹	Amount of Deviation ₹	Percentage of Deviation
8	Receipt from Vedi Vazhipad	17655003.00	26000000.00	(-) 8344997.00	(-) 32.1%
10	Receipt for Ulsava Fund	7114645.00	10000000.00	(-) 2885355.00	(-) 28.85%
12	Income from Devaswom Livestock	1690413.00	2175000.00	(-) 484587.00	(-) 22.28%
13	Publication	2127407.00	3350000.00	(-) 1222593.00	(-) 36.5%
14	Income from Devaswom Press	28245.10	50000.00	(-) 21754.90	(-) 43.51%
17	Income from Control Institutions	1131599.00	1500000.00	(-) 368401.00	(-) 24.56%
21	Donations	647659.00	40840000.00	(-) 40192341.00	(-) 98.41%

TABLE 2.3. EXPENDITURE- DEVIATION FROM REVISED BUDGET

Budget Head	Item	Actual Expenditure	Revised Budget Provision	Amount of Deviation	Percentage of Deviation
60	Medical Insurance	863809.00	500000.00	363809.00	(+)72.76%
62	Expenditure on vedi vazhipadu	3885923.00	8005000.00	-4119077.00	(-)51.45%
74	Expenditure on Educational Institution	160000.00	400000.00	(-)240000.00	(-)60%
78	Financial Assistance	25000.00	50000.00	-25000.00	(-)50%
81	Original Maramath Works	13082667.00	20000000.00	--6917333	(-)34.59%

Actual receipt and expenditure incurred may be reviewed by the Board once in a quarter in relation to the approved budget and corrective measures taken so as to make the budget more realistic. Necessary rules regarding the preparation of budget may be strictly adhered to in future.

No. of Corrections:

2.2.3.CONCLUSION AND RECOMMENDATIONS

On perusal of the Budget estimate it is revealed that against the total provision of ₹ 15931.00/- lakhs towards receipt as per revised budget estimate, the actual receipt of 2016-17 turned out to be ₹14324.54/- lakhs showing a deficit of ₹1606.46/- lakhs. Out of a total provision of ₹ 15403.22/- lakhs towards expenditure as per revised budget estimate, the actual expenditure incurred during the year was ₹14462.44/- lakhs which lead to a surplus of (+) ₹940.78/- lakhs.

Following recommendations are made after analysing budgetary process and expenditure of the Board during 2016-17.

1. Budget estimate submitted should be more realistic keeping in view of relevant factors like financial condition, financial policies of the Board, actual requirement of funds, expenditure of last year and such other factors.
2. Budgetary control should be strengthened by closely monitoring the expenditure against allocation of each head to avoid cases of expenditure in excess of budgetary provision.
3. Instances of large sum of money being left unutilised in different heads of account at the close of the financial year may be avoided as far as possible.

2.3.ACCOUNTS

2.3.1 .ACCOUNTS VERIFICATION.

Hon. High court of Kerala vide order in D.B.A.R NO.18 of 2010 dated 2/2/2011 had directed Cochin Devaswom board (CDB) to switch over its accounts to Double Entry Accounting system (DEAS) “ at any rate from 1.4.2011.” and had asked CDB to file an affidavit regarding this.CDB vide its affidavit CDB/AO/DES/2011-12 Dated 12.12.11 had submitted a report on DEAS and computerization and informed Hon. High court that it could establish DEAS from 1.4.2012. (i.e. Financial year 2012-13).

Accrual based Double entry accounting system is the most accepted system of accounting among all kinds of institutions including “Not –for profit making” organizations. Primary steps are being initiated by Government of India and Government of Kerala to change its accounting to double entry system. Local Self governments like Panchayaths, Municipalities have already adopted Accrual based Double entry system.

Following are the basic books of accounts to be maintained under Double entry accounting system.

- 1) Journal, Cashbook, bankbook (primary books of accounts)
- 2) Ledger accounts
- 3) Trial balance
- 4) Income and expenditure account and balance sheet (Annual accounts)
- 5) It is suggested that receipt and payment account may also be prepared and submitted to audit along with income & expenditure account and balance sheet.

Financial reports prepared as per DEAS have the following advantages:

- 1) Income and expenditure account shows operational result for a period of CDB comparing revenue and expenditure incurred or accrued for the period. i.e. surplus or deficit.

No. of Corrections:

- 2) Balance sheet shows assets and liabilities of CDB as on a particular date and ensures proper accounting and control over various fixed and current assets and prompt repayment of liabilities.
- 3) Trial balance ensures arithmetical accuracy of overall accounts to certain extent.
- 4) Ledger accounts, cashbook and bank book helps to ensure effective internal control.
- 5) Accounts are prepared as per accounting principles which ensures standard financial statements which can be used by various internal and outside users like CDB, Auditors, Banks, Income tax authorities etc.
- 6) Better depiction of financial position.
- 7) As accounts are prepared on accrual system better control over collection of revenues like rent etc.

2.3.2. FAILURE IN TAKING EFFECTIVE STEPS TO IMPLEMENT DOUBLE ENTRY ACCOUNTING SYSTEM

Cochin Devaswom Board had submitted only Receipt and Payment account on 19/02/2018 which was prepared in their accounting software under cash based accounting system. The balance sheet as on 31.03.17 and other connected statements consequent to implementation of Double Entry Accounting System were not produced for verification to audit.

Cochin Devaswom Board prepared books and accounts for whole financial year in their own accounting software in cash basis system, as it did in previous years and hence books of accounts available in Cochin Devaswom Board can be traced only to Receipt and Payment account. Cochin Devaswom Board has not evolved a systematic approach to switch over to DEAS from existing cash based accounting system. The following steps have been over looked by Cochin Devaswom Board authorities.

- 1) As an independent organisation Cochin Devaswom Board has its own special characteristic and features. Cochin Devaswom Board has neither made any study on classifications of revenue, expenses, asset and liability items nor prepared Head of Accounts for different items to suit double entry accounting system.
- 2) An Accounting Manual incorporating the classification of Heads of Accounts, Accounting Policies of Cochin Devaswom Board guidelines for each and every kind of transaction, with the prior approval of Auditor is a prerequisite for establishing a Double Entry Accounting System in an organisation like Cochin Devaswom Board in order to ensure standard in final accounts and to avoid flows in accounting system and computerization. Cochin Devaswom Board has not prepared an Accounting Manual or framed an Accounting Policy without which they directly proceeded to computerization of accounts. Only Receipt and Payment Account is prepared in newly established computerised system as annual accounts, which clearly show that computerization is incomplete. Without an approved manual the result and success of computerization cannot be ascertained and it will cause to updating or revision of software in regular intervals to cater various demands from different parties. It will enhance the cost of computerization.
- 3) In order to switch over to Double Entry Accounting system from existing cash based accounting system opening Balance Sheet is to be prepared and value of Devaswom fund (Asset – Liabilities) is to be ascertained. For this purpose all assets and liabilities of Cochin Devaswom Board have to be taken into

No. of Corrections:

consideration. Cochin Devaswom Board has not taken steps to list and value its assets and Liabilities distributed in different places and to update Asset Registers and various advance and Deposit Registers. It is not clear how they established computerised Accounting System without even preparing Opening Balance Sheet and ascertaining Devaswom fund.

It is evident that Cochin Devaswom Board has not applied its mind in implementing Double Entry Accounting System as it has not taken primary steps to establish Double Entry Accounting System but directly went on with computerisation without any road map ie. An approved Accounting Manual.

2.3.3. WRONG DEBIT IN BANK PASSBOOKS ₹52.66 LAKHS ,WRONG CREDIT ₹ 97.33 LAKHS IMMEDIATE CORRECTIVE ACTION SOUGHT FOR CLEARING THE WRONG ENTRIES.

Bank reconciliation statement prepared by CDB as on 31.3.2017 shows that various banks have wrongly debited CDB bank account with ₹52,65,585.37/- (loss for CDB) and wrongly credited with ₹97,33,052.00/- (gain for CDB) over different period. The list of wrong debit and credit attached to reconciliation statement shows that wrong entries were made by banks during 2011-12 to 2016-17. These differences may be due to unaccounted payment /remittance or even financial misappropriation . As timely action was not initiated by CDB to clear the wrong entries, there exists chance for losses to CDB fund. Immediate corrective steps are sought to clear the wrong entries.

(Eventhough the matter was reported as per Audit enquiry no.4/2018 dated 11/7/2018, no reply was received from the Board authorities)

2.4. THE FOLLOWING IRREGULARITIES ARE FOUND DURING ACCOUNTS VERIFICATION

2.4.1. RECONCILIATION STATEMENT – DETAILS OF REVERSAL OF WRONG CREDITED AND WRONG DEBITED AMOUNT NOT PRODUCED – STATEMENT OF REVERSAL NOT ACCEPTED IN AUDIT.

- 1) The details of “wrong credited” amount that was there in the reconciliation statement of 2015-16 but is not included in the reconciliation statement of 2016-17 is given below.

Name of Account	Wrong credited amount of 2015-16 AFS (₹)	As per 2016-17 AFS wrong credited amount till 2015-16 (₹)	Reversed amount by Banks during 2016-17 (₹)
SDC's Account	12,55,003.02	10,53,461.00	201,542.02
Pf & Other Account	78,45,348.00	78,45,348.00	-
A.C's Account	278,612.00	-	278,612.00
Total	93,78,963.02	88,98,809.00	480,154.02

From the statement it is clear that during 2016-17 a total of ₹4,80,154.02/- as detailed below were reversed by the Banks concerned during the year 2016-17. (That is, there was a deduction of ₹4,80,154.02/- from the account of CDB during 2016-17 which was wrongly credited earlier)

No. of Corrections:

Name of Account	Name of Bank & A/C NO	Amount (₹)
SDC's Account	DLB Main	4.02
	DLB Peringottukara	270.00
	SBI Rent A/C	10.00
	VIJAYA Chotta 6040	3350.00
	VIJAYA Chotta 6040	37000.00
	VIJAYA Chotta 6042	81500.00
	VIJAYA Chotta 9071	520.00
	VIJAYA Chotta 9071	12540.00
	VIJAYA Chotta 6040	16000.00
	VIJAYA Chotta 6040	7000.00
	VIJAYA Chotta 6042	16000.00
	VIJAYA Chotta 6040	18000.00
	DLB Main 101180	2810.00
	DLB Main 101180	6538.00
A.C's Account	DAC TVM	83674.00
	DAC WKKY	83270.00
	DAC Chotta	111668.00
TOTAL		480154.02

- 2) Similarly the details of “wrong debited” amount that was there in the reconciliation statement of 2015-16 but is not included in the reconciliation statement of 2016-17 is given below

Name of Account	Wrong debited amount of 2015-16 AFS (₹)	As per 2016-17 AFS wrong debited amount till 2015-16 (₹)	Reversed amount by Banks during 2016-17 (₹)
SDC's Account	12,87,275.34	11,72,689.34	114,586.00
Pf & Other Account	22,93,713.07	203,016.07	20,90,697.00
A.C's Account	281,33,967.00	-	281,33,967.00
Total	317,14,955.41	13,75,705.41	303,39,250.00

From the statement it is clear that during 2016-17 a total of ₹ 303,39,250.00/- as detailed below were reversed by the Banks concerned during the year 2016-17. (That is, there was a credit of ₹303,39,250.00/- to the account of CDB during 2016-17 which was wrongly debited earlier)

Name of Account	Name of Bank & A/C NO	Amount (₹)
SDC's Account	DLB Chittur	100.00
	DLB Ijkd	3.00
	DLB Ijkd	5.00
	DLB Ijkd	100.00
	DLB Main	50.00
	DLB Main	90.00
	DLB Main	90.00
	DLB Main	1500.00
	DLB Main	1820.00
	DLB Main	2810.00
	DLB Main	6538.00
	DLB Main	7745.00
	DLB Main	10000.00

No. of Corrections:

SDC's Account	DLB Main	300.00
	DLB Pazhayannur	2300.00
	DLB Pazhayannur	45.00
	DLB PKA	100.00
	DLB PKA	2.00
	DLB TVM	1.00
	DLB TVM	1.00
	DLB TVM	2.00
	DLB TVM	10.00
	DLB TVM	90.00
	DLB TVM	270.00
	DLB TVM	1000.00
	DLB TVM	1500.00
	Dlb thripu	1000.00
	Dlb thripu	2.00
	DLB WKKY	2000.00
	DLB WKKY	10.00
	DLB WKKY	5.00
	SBI NRI	102.00
	SBI RENT	2.00
	Vijaya Chotta 6040	3.00
	Vijaya Chotta 6040	300.00
	Vijaya Chotta 6040	29.00
	Vijaya Chotta 6040	304.00
	Vijaya Chotta 6042	16000.00
	Vijaya Chotta 6042	18000.00
	Vijaya Chotta 6042	37000.00
	Vijaya Chotta 9071	3350.00
	Vijaya Ekm	2.00
	Vijaya Ekm	3.00
	Vijaya Mtty	2.00
Pf & Other Account	DLB R.S. TSR 19732	3500.00
	DLB R.S. TSR 19732	1180570.00
	DLB R.S. TSR 19732	23201.00
	SBI TSR 10244219816	9450.00
	SBI TSR 10244219816	176.00
	SBI TSR 10244219816	299994.00
	SBI TSR 10244219816	573806.00
A.C's Account	DAC TVM	10012533.00
	DAC WKKY	2500000.00
	DAC CHOTTA	1003235.00
	Vijaya TSR	1100000.00
	DAC TSR	10000389.00
	DAC Thrippu	3517810.00
TOTAL		303,39,250.00

Through Audit Enquiry No: 4 Dated 11.7.2018 it was asked to produce the details (the date, the amount, the account, of which items) of such deduction/credit in the accounts of Cochin Devaswom Board during 2016-17. However no reply was furnished. In the absence of such details the reconciliation statement furnished by Cochin Devaswom Board during 2016-17 is not accepted in audit to that extent.

2.4.2. GRANT FROM GOVERNMENT- RENOVATION OF KAVU & KULAM- NOT INCLUDED IN ANNUAL ACCOUNTS

Government vide order G.O(Rt)1024/17/Rev, Dated 13.3.2017 had sanctioned ₹ 90,16,153/- to Cochin Devaswom Board for renovation of Kavuv and Kulam in

No. of Corrections:

2016-17. The amount was sanctioned to the following temples. Details are tabulated below.

Sl.No.	Name of Temples	Amount (₹)
1	Chottanikkara Temple Yakshikulam	10,00,000
2	Maraparambu	9,00,000
3	Azhakiyakavu	9,16,153
4	Parakkottukavu	15,00,000
5	Manaloor Sathram	9,00,000
6	Thiruvanathu	10,00,000
7	Muriyadu Kunnathrikkavu	13,00,000
8	Mudikkodu	15,00,000
Total		90,16,153

The amount was accounted at District Treasury, Thrissur on 27.3.2017 (TSB Account No.SPL-TSB-17). This receipted amount is not included on Income side of Annual Financial Statement of CDB for 2016-17

2.5. FINANCIAL POSITION

The financial position for the year 2016-17 is as shown below.

Opening Balance	13,30,83,338.61
Receipts	143,24,53,951.55
Total	156,55,37,290.16
Payments	144,62,44,356.74
Closing balance	11,92,92,933.42
<u>Details of Closing balance</u>	
Cash balance as per pass book	14,36,03,830.05
Add: Wrong debit by bank	52,65,585.37
Less: Wrong credit by bank	97,33,052.00
Less: Un cashed cheque	198,43,430.00
Balance as per Cash Book	<u>11,92,92,933.42</u>

Abstract of receipts and charges of Cochin Devaswom Board for 2016-17 is appended in this report as **Appendix-I** and the cash balance of accounts is appended in this report as **Appendix – II**.

No. of Corrections:

2.6. SUMMARY OF RECEIPTS AND DISBURSEMENTS

Table (2-4) summarizes the finance of the Cochin Devaswom Board for the year 2016-17 covering Revenue Receipts, Revenue Expenditure, Capital Receipts and Capital Expenditure.

Table 2.4. SUMMARY OF RECEIPTS AND DISBURSEMENT 2016-17
A COMPARISON WITH 2015-16

<u>RECEIPTS (₹ in lakhs)</u>			<u>EXPENDITURE (₹ in lakhs)</u>		
REVENUE HEAD			REVENUE HEAD		
	2015-16	2016-17		2015-16	2016-17
Opening balance	1078.41	1330.83			
Income from Thanathu land , annuity, Receipts from Chappal counter and other receipt	424.00	387.11	Establishment	2384.88	2675.21
Rent received	514.70	603.71	Establishment charge for temple employees	2820.83	3188.24
Interest received	44.18	54.64	Temple Expenses	594.15	598.56
Bhandaram collection	2516.54	2680.77	Other items	488.77	403.58
Vazhipadu collection	4051.61	3790.23	Daily wages	293.40	359.68
Income from institutions other than Temple	59.22	49.78	Maramath	686.42	492.55
Sub total	7610.25	7566.24	Sub Total	7268.45	7717.82

<u>RECEIPTS (₹ in lakhs)</u>			<u>EXPENDITURE (₹ in lakhs)</u>		
CAPITAL HEAD			CAPITAL HEAD		
	2015-16	2016-17		2015-16	2016-17
Shopping complex Donation	18.26	6.48	Original Maramath works	00.00	130.82
Withdrawal of Surplus Investment	00.00	0.00	Investment of funds	276.15	705.00
Sale proceeds	0.15	0.00			
Temple Development fund	5.60	11.45	Purchase of Assets	18.69	15.58
Sale of Gold and Silver	30.35	61.77			
Sub Total	54.36	79.70	Sub Total	294.84	851.40

No. of Corrections:

Debt Head	6210.32	6678.59	Debt Head	6059.21	5893.21
			Closing balance	1330.83	1192.93
Grand Total including Opening Balance	14953.34	15655.36	Grand Total	14953.34	15655.36

Significant changes during 2016-17 over previous year are shown below.

1. Revenue receipts have shown an overall reduction of ₹44.02 lakhs over to that in the previous year. The decrease in revenue has happened under the heads, Income from Vazhipadu collection (₹261.38 lakhs), Income from Thanathu land, annuity and other receipt (₹36.89 lakhs) and Income from institutions other than Temple (₹9.45 lakhs). But Rent received and Bhandaram collection have shown an increasing trend.
2. Revenue Expenditure increased by 6.18%(₹449.34 lakhs)
3. During 2016-17 Board ran into Expenditure over Income of ₹137.91 lakhs. (₹143,24.53(receipt)- ₹144,62.44(Expenditure))

REVENUE EXPENDITURE

A financial performance comparison statement between 2015-16 and 2016-17 is given below.

Item	2015-16	2016-17	Difference	Percentage
Revenue Receipts	761024409.28	756624868.51	- 4399540.77	-0.58%
Revenue Expenditure	726845498.17	771782787.74	44937289.57	6.18%
Surplus/ Deficit	34178911.11 (Surplus)	(-)15157919.23 (Deficit)		

2.7. TRENDS AND COMPOSITION OF AGGREGATE RECEIPTS

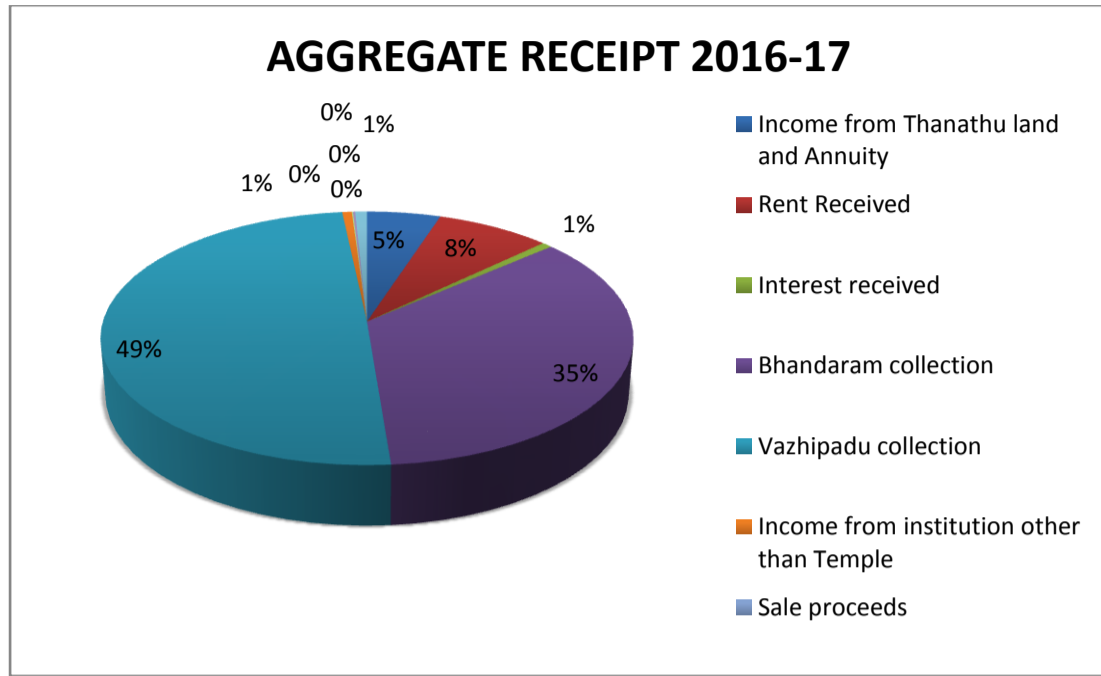
Revenue Receipts of Cochin Devaswom Board consist of income from its landed property, Rent on Devaswom building, Bhandaram collection, vazhipadu, Muthalkoottu and other Miscellaneous Receipts.

Under Capital Head there is receipt of ₹79.70 lakhs which consists mainly of Donation including Shopping complex (₹6.48 lakhs), Temple Development fund (₹ 11.45 lakhs), Sale Proceeds, Sale of gold and silver (₹61.77 lakhs). Table shows the actual receipts of the Cochin Devaswom Board for the year 2016-17 is ₹7645.91 lakhs (excluding receipts under Debt Head). Income from Bhandaram and vazhipadus (₹6471.00 lakhs) constitutes 85.52% of the total Revenue receipts.

Table 2.5. COMPOSITION OF AGGREGATE RECEIPT

Sl.No.	Item	Rupees in Lakhs
	Revenue Head	
1.	Income from Thanathu land and Annuity	387.11
2.	Rent Received	603.71
3.	Interest received	54.64
4.	Bhandaram collection	2680.77
5.	Vazhipadu collection	3790.23
6.	Income from institution other than Temple	49.78
	Capital Head	
7.	Sale proceeds	0.00
8.	Withdrawal of investments	0.00
9.	Donation including shopping complex	6.48
10.	Temple Development fund	11.45
11.	Sale of Gold and Silver	61.77
	Grand Total	7645.94

No. of Corrections:

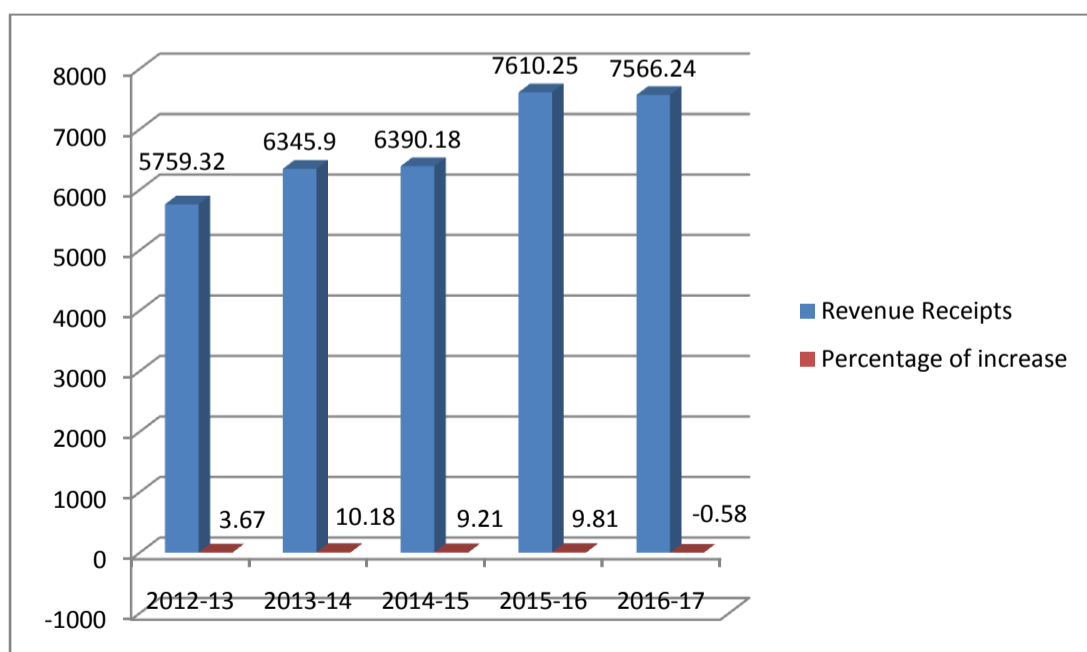


2.8. GENERAL TRENDS OF REVENUE RECEIPTS

Revenue receipts in past 5 years and its percentage growth are shown in Table 2.6. The revenue receipts have shown a decreasing tendency during 2016-17 with a negative growth rate of 0.58% from ₹7610.25 lakhs in 2015-16 to ₹7566.24 lakhs in 2016-17. The percentage growth of Revenue Receipts over the last 5 years is shown below.

Table 2.6. TRENDS OF GROWTH IN REVENUE

Sl. No.	Item	2012-13	2013-14	2014-15	2015-16	2016-17
1.	Revenue Receipts	5759.32	6345.90	6390.18	7610.25	7566.24
2.	Percentage of increase	3.67	10.18	9.21	9.81	-0.58



No. of Corrections:

2.9. RECOMMENDATIONS TO INCREASE THE INCOME

1. Grounds adjacent to the major temples under Cochin Devaswom Board may be identified and auctioned for parking areas. For instance in Sree Devaswom (South and North Nada) and Western Pallithamam (about 347 cents) in Thrissur town, large area of South Western and Eastern portion of Thekkinkadu Maithan are lying idle. For this a report from all Assistant Commissioners may be called for.
2. In Devaswom lands, suitable places where advertisement boards can be erected may be identified and auctioned. For this also a report from all Assistant Commissioners may be called for. When the suggestions got from Assistant Commissioners taken for consideration, the position of the advertisement boards should not cover the temple or it should not obstacle the sight or beauty of the same.
3. Presently, the shopping complexes under Cochin Devaswom Board are auctioned at a lower rate as compared to the prevalent rate in surrounding areas. The rates may be revised accordingly.
4. Existing Shopping Complexes may be renovated, extended and face lifted in order to earn more profit.
5. New Shopping Complexes/Kalyanamandapams may be constructed in suitable places, for instance Western Pallithamam ground, SreeDevaswom, Kurumalikkavu Devaswom, PazhyannurDevaswom, Devaswom Quarters land etc on the basis of feasibility report from Assiatant Commissiners concerned. For this a long term planning duly considering the aesthetical aspects related to the temple surroundings has to be prepared.
6. In Devaswoms other than major Devaswoms wherever large area of land is kept vacant, it may be given on lease duly considering various relevant aspects like temple festivals etc. Care should be taken while executing the agreement with the parties and fixing the lease amount.

2.10. AMOUNT PENDING UNDER PART I & II OF MISCELLANEOUS DEMAND REGISTER

₹7195783.50/- and ₹453937.60/- are pending collection as on 31.03.2017 under part I M.D Register and Part II M.D Register respectively. Details are appended to this report as **APPENDIX III**

2.11. APPLICATION OF RESOURCES

2.11.1.COMPOSITION OF TOTAL EXPENDITURE

The total expenditure could be considered as being composed of expenditure of general establishment, establishment of temple servants, day to day affairs and ceremonial functions of the temple, maramath works, investments and miscellaneous items. Share of these components in total expenditure is indicated in table 2.7.

Table 2.7. Components of Expenditure 2016-17 (Except Debt Head)

Sl.No.	Items	Amount in Lakhs
1.	Establishment	2675.21
2.	Estt. Temple Servants	3188.24
3.	Temple Expenses	598.56
4.	Other items	403.58
5.	Daily Wages	359.68
6.	Maramath (Revenue Expenditure)	492.55
7.	Maramath (Capital Expenditure)	130.82
8.	Investment	705.00
9.	Purchase and Assets	15.58
Total		8569.22

No. of Corrections:

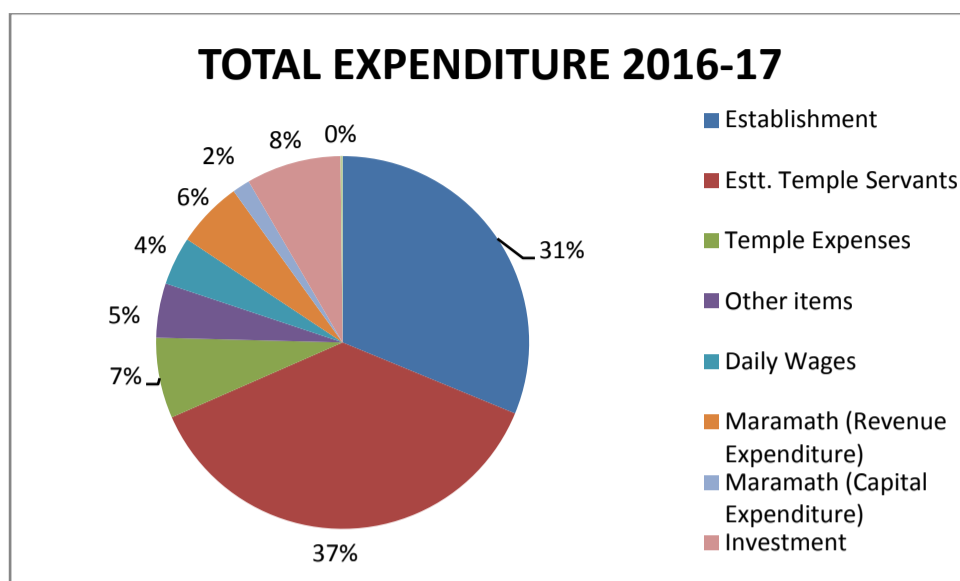


Table shows that total expenditure of Cochin Devaswom Board for the year 2016-17 is ₹8569.22 lakhs. Predominant share of expenditure is for maintaining General Establishment (31.2%) and the Establishment charge of Temple Servants (37.21%).

2.11.2. GROWTH OF EXPENDITURE

The total expenditure of the Board (Except Debt Head) for the year 2016-17 comes to ₹8569.22 lakhs. Total expenditure and its annual growth rate are indicated on Table 2.8.

TABLE 2.8 RATE OF GROWTH OF TOTAL EXPENDITURE

	2012-13	2013-14	2014-15	2015-16	2016-17
Total Expenditure	6507.41	6198.73	7223.05	7563.28	8569.22
Rate of growth in (Percentage)	11.12	(-)4.74	16.52	4.71	13.29

The total expenditure during the year increased to ₹8569.22 lakhs as compared to ₹7563.28 lakhs in the previous year. The trend signifies that while the total expenditure during the year 2016-17 got increased, a decreasing trend has occurred on receipt side.

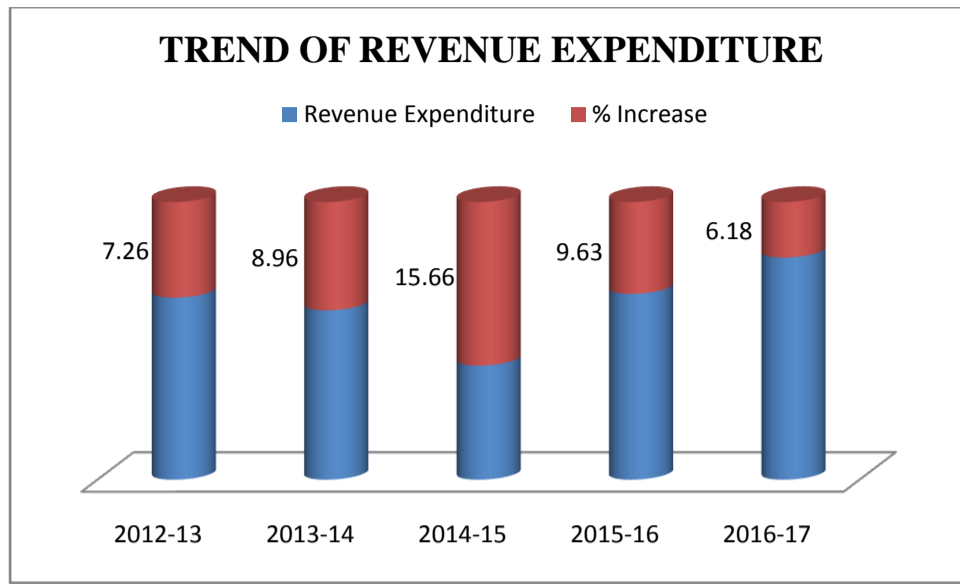
2.11.3. INCIDENCE OF REVENUE EXPENDITURE

Revenue Expenditure occupied a lions share in total expenditure. The overall revenue expenditure and its rate of growth are indicated in Table 2.9.

TABLE 2.9 TREND OF REVENUE EXPENDITURE

Item	2012-13	2013-14	2014-15	2015-16	2016-17
Revenue Expenditure	5261.14	5732.33	6630.23	7268.45	7717.82
% Increase	7.26	8.96	15.66	9.63	6.18

No. of Corrections:



2.12. INVESTMENTS

The investments account of the Board for the year 2016-17 as furnished to audit vide Lr.No.A2/10263/18 Dated:08/08/18 is shown below.

Opening Balance		87,43,07,131.33
(+)Interest	3,32,37,784.42	
(+)New Deposit for 2015-16	4,05,25,000.00	
Clubbed FDRs Redeposited with Interest	38,35,81,082.00	
Total		133,16,50,997.75
(-)Withdrawals for Redepositing	65,442.00	
FDRs closed for redepositing	33,94,46,403.59	
Clerical Error	3,89,705.00	
Closing Balance on 31.3.2017		99,17,49,447.16

The Closing Balance as per Consolidated Statement furnished by the Board is ₹99,17,49,447.24/- as detailed below.

Sl. No.	Name of Deposits	Amount (₹)
1	Group Devaswom Surplus Deposits	48,15,24,456.70
	Surplus Deposits in the name of SDC	26,92,86,504.19
	Kurumalikkavu Devaswom Surplus Deposits	33,84,311.82
	Chottanikkara Devaswom Surplus	32,57,056.00
	Deposits in the name of Secretary	20,55,96,584.69
	Total	48,15,24,456.70
2	Endowment Deposits	42,96,996.75
	Endowment Deposits in the name of SDC	41,31,273.75
	Chottanikkara Devaswom Endowment	1,65,723.00
	Total	42,96,996.75
3	Regular Establishment Pension Deposits	17,39,71,742.40
4	Temple Servants Pension Deposits	3,06,34,076.00
5	P.F. Deposits	7,83,92,671.09
6	CPF Deposits	7,82,13,127.40
7	FBS Deposits	16,34,631.77
8	LA Deposits	62,92,656.56

No. of Corrections:

9	Naveekarana Kalasam Fund		13,29,605.80
10	Chottanikkara Guruthy Fund		7,80,24,449.00
11	Rudrajapam Deposits		84,785.00
12	Ravivara Padasala Fund		65,000.00
13	Gold Locket Deposits		5,72,85,248.77
	Grand Total		99,17,49,447.24

There is a difference of ₹0.08/- between the Closing Balance of Investment and the Consolidated Statement furnished by the Board. ₹3,89,705/- is shown as clerical error in the FDR Accounts furnished by the Board. The cause and details of this clerical error may be explained.

On cross verification of newly deposited FDs and FDs redeposited after maturity period with FD Register, FDR accounts (Separately submitted by Board), Annual accounts some defects are noticed. They are shown below.

- 1) In the Annual Accounts, ₹44,715/- is shown as interest received from the FDs under the head '4.6'. In the FDR Accounts, ₹3,32,37,784.42/- is shown as interest. In addition to this, ₹38,35,81,082/- is shown as 'Clubbed FDRs Redeposited with Interest'. Since the details of "interest" and "deposit" under the head 'Clubbed FDRs Redeposited with Interest' are not separately recorded, audit is not in a position to ascertain the exact interest received from FDRs in the current financial year.
- 2) The Details of interest received are not recorded separately in FD register. Interest received is the difference between the maturity value and the deposit amount. The interest received from those FDs are not known whose deposited amount, maturity value and redeposited amount are recorded as same in the FD register.
- 3) Even though the interest rates of some FDs are recorded in the registers, whether it is by simple interest or compound interest (quarterly/half yearly/yearly) etc are not mentioned in the registers. Hence the interest to be received from these FDs can't be ascertained. Details are given below.

Sl. No	Name of Deposits	Name of Bank / FDR No.	Deposited Amount	Maturity value//Date	Redeposited Amount/ date
1	Rudrajapam Deposits	PNB, Thrissur/435700QP0000912	1100	1100/07.07.16	1100/07.07.16
2	Rudrajapam Deposits	PNB, Thrissur 435700QP0000169	25000	25000/21.03.17	50000/21.03.17 Redeposited as 1 FD.
3	Rudrajapam Deposits	PNB, Thrissur, 435700QP0004819	25000	25000/21.03.17	
4	Endowment Deposits	Vijaya Bank, Thrissur/203802050000614	2000	2000/20.01.17	2000/20.01.17
5	Endowment Deposits	UBI, Thrissur/302181811	13851	13851/12.03.17	13851/12.03.17
6	Deposits in the name of Secretary	DLB, Thiruvanchikulam/284370000186/1	500000	500000/02.02.17	500000/02.02.17

No. of Corrections:

4) The redeposited amount of some FDs ,which are redeposited on the maturity date itself are seen higher than its maturity value.The source of the excess amount is not recorded anywhere.The details are given below.

Sl. No	Name of Deposits	Name of Bank	FDR No.	Maturity value/ date	Redeposited Amount/Date	Deposited in excess
1	CPF Deposits	DLB Round South ,Thrissur	1543600001997/3	1,85,61,252/23.02.17	1,85,61,652/23.02.17	400
2	Pension Deposits	CSB Thrissur	40261201500266	7774002/03.09.16	7775812/23.02.17	1810
3	Endowment Deposits	SBT Thrissur	67065982642	12029/21.08.16	12040/21.08.16	11
4	Deposits in the name of Secretary	CSB Thrissur	94-02855090-110001	3583462/06.12.16	3586407/06.12.16	2945

5) The redeposited amounts of some FDs are seen at a lower amount than its maturity value. The cause of short in the deposited amount is not recorded anywhere. Details are given below.

i) Redeposited after the maturity date

The redeposited amounts of some FDs which are renewed after maturity date are seen at a lower amount than its maturity value. Due to the nonrenewal of these FDs in time, there is a loss in interest. The difference in amount between the redeposited value and maturity value is not seen credited in GDF either.

Sl. No	Name of Deposits	Name of Bank	FDR No.	Maturity value/ date	Redeposited Amount/ date	Short
1	Endowment Deposits	Canara Bank,Wadakan chery	723401003710/1	2439/03.02.17	2399/09.02.17	40
2	Deposits in the name of Secretary	CSB Thrissur	94979070-110001	1327496/27.12.16	1322526 (Redeposited as 2 FDs on 27.12.16 &04.01.17 of Rs.1320094/- and 2432 respectively.)	4970
TOTAL						5010

ii) Redeposited on the maturity date itself

The following FDs are redeposited with interest at a amount lower than the maturity value on the maturity date itself. The difference in amount between the redeposited value and the maturity value is not seen credited in GDF either.

Sl. No	Name of Deposits	Name of Bank	FDR No.	Maturity value/ date	Redeposited Amount	Short
1	PF Deposits	SBI,Thrissur	33669962577	7779136/20.01.17	7524698	254438
2	Endowment Deposits	Canara Bank,Wadakan chery	723401003113/2	23667/27.03.17	23265	402
3	Deposits in the name of Secretary	CSB Thrissur	94-2855090-110101-8	13285784/15.06.16	13285721	63
4	Deposits in the name of Secretary	SBT Thrissur	67323888978	273570/15.05.16	271641	1929
5	Deposits in the name of Secretary	SBT Thrissur	67331918722	55285/04.08.16	55137	148
Total						256980

No. of Corrections:

Thus while redepositing the 7 FDs(5+2=7), a short of atleast ₹261990/- (5010+256980) is occurred in Fixed Deposit Receipts side. The short amount is not seen credited in GDF either. Hence it is suggested in audit that the amount may be recovered from the person/persons at fault.

The interest received from FDs, worked out by audit, which are matured and redeposited in 2016-17 is ₹7,49,68,449/- (shown as **APPENDIX-IV**). Hence the difference in interest under the head "interest received from FDs" as recorded in FDR Accounts and FD register shall be explained. Unless it is satisfactorily explained the whole issue shall be enquired into by an outside competent agency so that the loss to Cochin Devaswom Board if any may be unearthed.

2.13 ASSETS AND LIABILITIES

2.13.1. PROVIDENT FUND (REGULAR ESTABLISHMENT)

As per Broad Sheet for the year there are 412 subscribers to this fund as on 31.03.2017 and ₹10,01,55,282.00 including interest is the Closing Balance of the fund. The SB Account (A/c No. 10244219816 – SBI, M.G. Road, Thrissur) of P.F shows a balance of ₹ 81,83,590.77 and apart from this ₹7,83,92,671.09 has been invested. A deficit of ₹1,35,79,020.14 is noticed. Details are given below.

Balance Fund as on 31.03.17 (As per Broad Sheet)		₹1,00,155,282.00
Balance in SB Account as on 31.03.17	₹81,83,590.77	₹8,65,76,261.86
Investment as on 31.03.17	₹7,83,92,671.09	
Difference		₹1,35,79,020.14

2.13.2. PROVIDENT FUND - TEMPLE EMPLOYEES

As per Broad Sheet for the year there are 1061 subscribers to this fund as on 31.03.2017 and ₹10,88,20,345/- (including interest) is the closing balance of the fund. The SB Account (A/c No. 19732, Dhanalaxmi Bank, Round South, Thrissur) of P.F. shows a balance of ₹67,45,462.46 and apart from this ₹7,82,13,127.40 has been invested. A deficit of ₹2,38,61,755.14 is noticed. Details are given below.

Balance in Fund as on 31.03.17		₹10,88,20,345.00
Balance in SB Account as on 31.03.17	₹67,45,462.46	₹8,49,58,589.86
Investment as on 31.03.17	₹7,82,13,127.40	
Difference		₹2,38,61,755.14

The amount outstanding against the P.F. of Regular Establishment Employees is ₹1,35,79,020.14 and that of Temple Employees is ₹2,38,61,755.14. Total liability of ₹ 3,74,40,775.28 is caused due to Non investment on the part of the Board and is a liability to the Devaswom Fund.

Attention of the Board is invited to reduce the effect of Provident Fund liability on Devaswom Fund in a phased manner by increasing the amount of investment towards Provident Fund Fixed Deposit. It is suggested in audit to initiate necessary steps towards issue of P.F. credit slips to the employees (both regular and temple) on an yearly basis at the earliest.

No. of Corrections:

2.13.3. HIGHER RATE OF INTEREST GRANTED ON P.F. DEPOSITS AT THE TIME OF CLOSURE – LOSS TO GDF – ₹ 16,105/-

Higher rate of interest granted on P.F. Deposits at the time of closure of P.F. deposit were noticed. Eventhough the eligible rate for PF deposits was 8.1% from 01.04.2016 to 30.09.2016 (vide G.O. (P)92/2016/Fin dtd. 13.07.16) and 8% from 01.10.2016 to 31.03.2017 (vide G.O.(P)11/2017 Fin dtd 30.01.2017), a higher interest rate of 8.7% was granted through out the period.

Though clear direction was issued in the above Government Orders to recover the excess amount credited, including those who retire on super annuation, no recovery has been made. Hence the total amount credited by way of granting excess interest as tabulated below (₹7298+8807=16105) shall be recovered and credited to GDF.

(Audit Enquiry No.2/13.04.18 and 3/27.04.18)

(A) REGULAR ESTABLISHMENT EMPLOYEES

Sl. No.	Name of Subscriber	P.F. A/c No.	Designation	Details of monthly balance on which interest is calculated					Voucher No.
				Period	Total monthly balance	Interest to be credited	Interest credited	Excess credit	
1	K. Dileepkumar	813	Masappidy	4/16 to 9/16	3079781	20789			A8B-3089/16 dated 03.02.2017
				10/16 to 12/16	<u>1664070</u>	<u>11094</u>			
					4743851	31883	34393	2510	
2	C. Gireesh	662	Electrician	4/16 to 9/16	3460074	23355			A8B-2087/16-17 dated 22.10.16
				10/16	<u>623444</u>	<u>4156</u>			
					4083518	27511	29606	2095	
3	M. Muraleedharan	857	H.C.	4/16 to 9/16	1381252	9323			A8B-3090/16-17 dated 03.02.17
				9/16-12/16	<u>581592</u>	<u>3877</u>			
					1962844	13200	14231	1031	
4	K.K. Suresh	689	E.E.	4/16-9/16	1465382	9891	10624	733	A8B-2029/16-17 dated 06.10.16
5	P. Muraleedharan	601	Assistant Commissioner	4/16-6/16	982371	6631	7122	491	A8B-822/16-17 dated 13.06.2016
6	T.V. Lalappan	666	Selection Grade Typist	4/16 to 6/16	562075	3794	4075	281	A8B-982/16-17 dated 25.06.2016
7	K.N. Venugopalan	624	Masappidy	4/16	216636	1462	1571	109	A8B-320/16-17 dated 02.05.2016
8	E.K. Raveendranatha Tagore	735	Masappady	4/16	95304	643	691	48	A8B-320/16-17 dated 02.05.2016
Total								7298	

No. of Corrections:

(B) TEMPLE SERVANTS

Sl. No.	Name of Subscriber	P.F. A/c No.	Designation	Details of monthly balance on which interest is calculated					Voucher No.
				Period	Total monthly balance	Interest to be credited	Interest credited	Excess credit	
1	Krishnan Namboothiri. O.P.	729	Santhy	4/16-9/16	1130090	7628			M2B-3506/16-17 dated 07.03.17
				10/16-1/17	779460	<u>5197</u>			
						12825	13844	1019	
2	R.V. Ramachandran	735	Kazhakam	4/16-9/16	1127580	7611			M2B-3507/16-17 dated 07.03.17
				10/16-1/17	<u>591304</u>	<u>3942</u>			
					1718884	11553	12462	909	
3	D.N. Krishnan Namboothiri	792	Santhi	4/16-9/16	1100784	7431			M2B-3508/16-17 dated 07.03.17
				10/16-12/16	<u>579304</u>	<u>3862</u>			
					1680088	11293	12181	888	
4	K.N. Krishnan Embrandiri	356	Santhi	4/16-9/16	1278174	8628			M2B-3505/16-17 dated 07.03.17
				10/16-11/16	<u>446797</u>	<u>2979</u>			
					172497	11607	12506	899	
5	V.P. Vilasini	590	Adichuthali	4/16-9/16	1242008	8384			M2B-2640/16-17 dated 20.12.16
				10/16-11/16	<u>423568</u>	<u>2824</u>			
					1665576	11208	12075	867	
6	I.V. Omana	224	Adichuthali	4/16-9/16	1046270	7062			M2B-3504/16-17 dated 07.03.17
				10/16-11/16	<u>358690</u>	<u>2391</u>			
					1404960	9453	10186	733	
7	Padmavathy. P.	494	Adichuthali	4/16-9/16	801786	5412			M2B-2639/16-17 dated 20.12.16
				10/16-11/16	<u>291062</u>	<u>1941</u>			
					1092848	7353	7923	570	
8	C.N. Krishnan Namboothiri	651	Santhi	4/16-6/16	763083	5151	5532	381	M2B-1157/16-17 dated 05.07.16
9	Krishnan Nambeesan. P.S.	826	Kazhakam	4/16-9/16	371847	2510			M2B-3828/16-17 dated 24.03.17
				10/16-3/17	<u>403248</u>	<u>2688</u>			
					775095	5198	5619	421	
10	K.N. Sathi	909	Adichuthali	4/16-7/16	721948	4873	5234	361	M2B-2246/16-17 dated 11/16
11	P. Indira	936	Adichuthali	4/16-6/16	528580	3568	3832	264	M2B-1343/16-17 dated 26.07.16

No. of Corrections:

12	K. Bharathi	708	Adichuthali	4/16-6/16	493659	3332	3579	247	M2B-1158/16-17 dated 05.07.16
13	B. Radhakrishnan	890	Santhi	4/16-5/16	418946	2828	3037	209	M2B-2641/16-17 dated 20.12.16
14	Valsala. M.S.	718	Adichuthali	4/16-5/16	354277	2391	2569	178	M2B-985/16-17 dated 25.06.16
15	M.R. Rajeswari	1468	Adichuthali	4/16-6/16	267174	1767	1937	170	M2B-1306/16-17 dated 25.07.16
16	Ravi Namboothiri. K.N.	1099	Santhi	4/16-6/16	532545	3595	3861	266	M2B-2247/16-17 dated 05.11.16
17	E.P. Narayanan Namboothiri	1073	Santhi	4/16-5/16	251018	1694	1890	196	M2B-3831/16-17 dated 3/17
18	C.V. Sankaran Namboothiri	1753	Santhi	4/16-8/16	162630	1098	1179	81	M2B-1979/16-17 date not known
19	K. Subhadra	731	Adichuthali	4/16	156675	1058	1136	78	M2B-1341/16-17 dated 26.07.16
20	P. Balachandran Embrandiri	880	Santhi	4/16	139833	944	1014	70	M2B-1342/16-17 dated 26.07.16
Total								8807	

2.13.4. P.F. SUBSCRIPTION – MINIMUM AMOUNT NOT RECOVERED FROM THE TEMPLE EMPLOYEES

As per Para No. 8.2 of Pay Revision 2012 and 2016 of temple employees, at least 6% of Basic Pay should be recovered as P.F. Subscription. But in the following cases this was not done during 2016-17. Details are given below.

Name of Office.	Name of Devaswom/ Temples	Name & Designation of Employees	Basic Pay	Minimum amount to be recovered (i.e. 6% of Basic Pay)	Amount recovered
Assistant Commissioner's Office, Thripunithura	Vytila Devaswom	M.C. Madhu, Masapidy	30700	1842	1800
		S. Krishnan, W.C.P.	18500	1110	1100
	Ravipuram Devaswom	M.L. Anilkumar, W.C.P.	18500	1110	1100
	Chakkamkulangara	M.V. Vinodkumar, W.C.P.	18500	1110	1100
		K.R. Prasad, W.C.P.	18500	1110	1100

No. of Corrections:

Assistant Commissioner's Office, Thripunithura		A.R. Ajithkumar, W.C.P.	18500	1110	1100
	Vyttila Elamkulam Vishnu Temple	M.V. Geethakumari, Kazhakam	18500	1110	1100
	Vyttila Anandapuram Temple	Dinesh Bhatt, Santhi	17000	1020	1000
	Ernakulam Devaswom	C.R. Kunjumon, Sweeper	17000	1020	1000
		A.Sreedevi, Sweeper	17000	1020	1000
		Vitilan Embrandiri, Santhi	22200	1332	1300
	Kureekadu Perumbilli	M.V. Sunilkumar, Santhi	18000	1080	1000
	Kureekadu-Kandankavu Temple	P.R. Rajeev, Santhi	19000	1140	1000
	Chowara Puthiyakavu	C.N. Madhu Namboodiri, Santhi	23400	1404	1368
Chowara Chithambareswaram	M.C. Biju, Sweeper	14600	876	780	
Assistant Commissioner's Office, Thrissur	Wadakkumnathan	Balasubrahmanya Warriar, Kazhakam	18500	1110	1100
		Nandakumar. P.V., Thakil	18500	1110	1100
	Thriprayar	K.Syam Das, Kidupidi	15150	909	900
		K.Anandan, Kuzhal	18500	1110	1100
	Mulankunnathukavu-Kodumulli Temple	U.V. Balakrishnan, Kazhakam	22200	1332	1300
	Mulankunnathukavu-Kottaram Temple	Syam. E.V., Santhy	20550	1233	1200
	Mulankunnathukavu-Kottappilly Temple	Gokuldas, Kazhakam	7400 (Pay not revised)	444	420
Neythalakkavu-Thiruvekitam Temple	Saritha. P.P., Kazhakam	13900	834	700	
Assistant Commissioner's Office Thiruvanchikulam	Ponjanan	Sri.K.V. Vasudevan Namboothiri, Santhy	21650	1299	1000
	Nhalukulam	Sri. B.N.Balakrishnan Embrandiri, Santhy	24000	1440	1000

No. of Corrections:

Assistant Commissioner's Office Thiruvanchikulam	Kainilakaralam	Sri.N.V. Sivaraman Namboodiri, Santhy	22200	1332	1000
	Aluparambu	Smt.I.S. Vanajakshy Varasyar	22200	1332	1000
	Pothany	Sri. Achuthan Namboodiri, Santhy	20000	1200	750
	Pathiyamkulangara	Sri. K.K. Dileepan Namboothiri, Santhy	20550	1233	1000
	Elambalakkadu	Sri. D.N. Krishnan Embrandiri, Santhy	22200	1332	1000
	Chathannoor	Sri. V.K. Mohanan Embrandiri, Santhy	20550	1233	750

The irregularity shall be rectified at least in future.

2.13.5. P.F.SUBSCRIPTION NOT REALISED – BROUGHT TO NOTICE

The P.F. subscription of the following temple employees were not recovered during the year under audit. The reason for this may be explained and immediate action may be taken to rectify the same.

Name of Office	Name of Devaswoms/Temples	Name of Employee	Designation
Assistant Commissioner's Office, Thrippunithura	Vyttila – Elamkulam Sastha Temple	Kesava Prasad	Santhi
	Vyttila – Ananthapuram Temple	E.R. Vishnu Prasad	Counter Assistant
	Ernakulam Devaswom	G. Peethambaran,	Sweeper
	Kureekad Devaswom	C.G. Dileep	Santhi
	Kureekad – Thalapuncha Temple	Vasudevan Namboodiri	Santhi
	Kureekad – Poothotta Temple	P.V. Aneeth	Counter Assistant
	Thiruvankulam – Thrikkathra Temple	V.R. Sindhu	Kazhakam
	Thiruvankulam – Vadayambadikkavu	K.V. Gireeshkumar	Counter Assistant
	Thiruvankulam- Vadayambadikkavu	P.T. Latha	Sweeper
	Thiruvankulam – Velloor Kottaram	K.G. Satheesan	Sweeper
Assistant Commissioner's Office, Thrissur	Wadakkumnathan Devaswom	M.R. Ratheesh	Counter Assistant
	„	M.A. Gopakumar	„
	Poonkunnam Devaswom	B. Sujatha	Sweeper
	Mulankunnathukavu Devaswom	Divakaran	Counter Assistant

No. of Corrections:

Assistant Commissioner's Office, Thrissur	Ayyanthol – Manathitta Temple	P.R. Rajesh	„
	Kachanappilly-Chembookkavu Temple	K.S. Krishnakumar	„
	Kulassery – Sreedharamangalam	P.K. Geetha	„
	Anthikkadu – Koottala Temple	P. Sasikumar	„
	Anthikkad – Karamukku Temple	P.R. Jiju	Kazhakam
	Naythalakkavu – Pampoor Temple	Suresh. C.R.	Counter Assistant
Assistant Commissioner's Office, Thiruvanchikulam	Pothani/Padiyoor, Vaikkam Temple	Santhosh Namboodiri	Santhi
	Elambalakkadu Temple	E. Radhamoni	Kazhakam
	„	K.U. Rekha	Sweeper
	Kuzhur Temple	I.K. Kirankumar	Kuzhal
	„	I.K. Keerthik Kumar	Thalam
	„	V. Sunil	Counter Assistant
	Iranikkulam	Radhakumari	Kazhakam
	Vallachira	Suryaprakasan Namboothiri	Santhi
Thottippal	K. Ammukkutty	Adichuthali	

2.13.6. FAMILY BENEFIT SCHEME

As per Broad Sheet for the year there are 76 subscribers to this fund as on 31.03.2017 and ₹1,77,429/-) is the closing balance of the fund. The Saving Bank Account (A/c No. 338902010036017 – UBI, Thrissur) shows a balance of ₹27,664.60 and apart from this ₹16,34,631.77 is invested. A surplus of ₹14,84,866.77 is noticed. Details are given below.

Balance Fund as on 31.03.17 (As per Broad Sheet)		₹1,77,429.00
Balance in SB Account as on 31.03.17	₹27,664.60	₹16,62,296.37
Investment as on 31.03.17	₹16,34,631.77	
Surplus Amount		₹14,84,867.37

2.13.7. FBS VERIFICATION – DISCREPANCY NOTICED

The discrepancies noticed on verification of FBS related vouchers and FBS personal Ledger accounts (2016-17) are tabulated below.

2.13.7.1. FBS CLAIMS NOT YET SETTLED

The FBS claims of following employees are not seen settled during 2016-17 or thereafter as per the entries made in Register.

No. of Corrections:

Name of the Employee & FBS Subscription No.	Date of retirement	Board order sanctioning Pensionary benefit (As per Estt.Pension P.P.O. Register maintained by M1 section of CDB)
P.K. Pratapan (FBS No. 310)	30.11.2013	M1-8438/14 dtd 28.4.15
K.M. Suma	31.07.2012	M1-6835/14 dtd 25.10.14
P.G. Raju (FBS No. 435)	31.05.2010	M1-1693/14 dtd 8.8.14
P.A. Muralidharan (FBS No. 306)	30.04.2016	M1-5392/16 dtd 23.6.16
M.A. Muralidhara varier (FBS No. 286)	31.03.2016	M1-9018/16 dtd 8.9.16
A.P.Santhosh (FBS No. 285)	28.02.2016	M1-9800/16 dtd 7.10.16
K.K. Sajeevan(FBS No. 328)	31.05.2016	M1-4461/17 dtd.11.5.2017
P.G. Giri	(expired while in service)	M1-1089/10 dtd 13.04.2010

This is against the spirit of circular No. 71/2012/Fin dated 13.12.12.

2.13.7.2. NON SUBSCRIPTION OF FBS- REASON NOT MENTIONED

On verification of FBS Personal ledger accounts of the following employees subscription is not realised during 2016-17. Reason for non realisation is not mentioned either.

Name of the Subscriber	FBS A/c No.	FBS amount at credit as on 31.3.16 and 31.3.17 (Employee contribution)
K.K. Harikumar	436	₹1659
V.K. Raveendran Nair	437	₹1715
C. Raveendran	438	(Details not mentioned in Register page 68)
V. Suresh	439	₹2065
P. Padmanabhan	447	₹1785
K.R. Sreevalsan	359	₹2133

2.13.7.3. EMPLOYEE STATED TO BE UNDER SUSPENSION – FBS NOT RECOVERED

Sri. A.Sivanathan whose FBS A/c No. is 334 is stated to be under suspension during 2016-17 as per the entries in page No. 17 of FBS ledger. But in case of suspension if he is paid subsistence allowance it is mandatory that FBS should be recovered from the subsistence allowance. But no recovery is made in this case.

2.13.7.4. FBS PERSONAL LEDGER INCOMPLETE

The FBS Personal Ledger of various subscribers for the year 2016-17 was found incomplete due to the following reasons.

1. Details regarding the date of joining of FBS Scheme is not mentioned.
2. Opening Balance of FBS subscription amount as on 01.04.2016 is kept blank.

As such veracity of Board contribution sanctioned at the time of FBS closure of various employees during 2016-17 as mentioned below was not able to ascertain.

No. of Corrections:

Name of the employee	FBS No.	Departmental contribution sanctioned
1) V. Rajalakshmi	292	3600
2) P. Muraleedharan	304	2354
3) P. Muraleedharan	306	3364
4) E. Rudrakumar	323	2354
5) C. Murali	352	2916
6) C. Gireesh	373	3600
7) T.K. Balan	393	2041
8) E.N. Pushpakran	401	1892
9) E. Raveendranatha Tagore	431	1750
Total		23871

Reason for the above discrepancies shall be addressed to.

2.14. AUDIT FEE DUE TO GOVERNMENT

As per order dated 6.4.2011 in DBA No.133/2010, Honourable High Court of Kerala had fixed ₹ 75000/- as audit fee due to government for carrying out the audit of accounts of CDB by Kerala State Audit Department. Hence an amount of ₹75000/- is due to Government towards audit fee for the conduct of audit of accounts for the year 2016-17. The same shall be remitted to government at the earliest.

No. of Corrections:

3.1 VAZHIPADU AMOUNT NOT COLLECTED IN ACCORDANCE WITH THE APPROVED RATE LIST - SHORT COLLECTION-₹ 24073/-

On verification of receipts from vazhipadu, in certain Devaswoms it is seen that vazhipadu rates are not collected in accordance with the approved rate list prescribed by Devaswom Board. Because of this a sum of ₹ 24073/-(6183+17890) has been lost to Devaswom Fund. Details are given below.

TYPE 1(short noticed on daily basis)

Name of Devaswom	Name of Temple	Receipt No./ Date	Item	Amount To be Collected (₹)	Amount Collected (₹)	Short (₹)
Annamanada	Annamanada	367821/ 4.5.16	Neeranjnam	40	35	5
		367824/ 4.5.16	''	40	35	5
		367829/5.5.16	''	40	35	5
		367834/7.5.16	''	40	35	5
		367838/7.5.16	''	40	35	5
		367841/7.5.16	''	40	35	5
		367843/7.5.16	''	40	35	5
		367847/8.5.16	''	40	35	5
		366453/8.5.16	''	40	35	5
		366578/20.5.16	''	40	35	5
		377106/23.5.16	Choroonu	70	50	20
		377119/27.5.16	Neeranjnam	40	35	5
377133/29.5.16	Choroonu	70	50	20		
Chowara	Nampilly	385527/ 18.11.16	Kettunira (3 No.)	75	60	15
		386266/ 24.11.16	Kettunira (5 No.)	125	100	25
		386285/ 26.11.16	Kettunira	25	10	15
		386286/ 26.11.16	Kettunira (5 No.)	125	100	25
	Chidambareswaram	386087/ 30.11.16	Malapooja	15	10	5
		386099/ 3.12.16	Malapooja	15	10	5
Kochi-Pazhayannur	Azhithrikkovu Temple	322478/ 16.8.16	Kettunira (3Nos.) @ 25 per vazhipadu	75	60	15
		323620/ 22.9.16	Swayamvara Pushpanjali @ 30 per vazhipadu	30	25	5
		472816/ 17.11.16	Kettunira (4 Nos.)	100	60	40
		472847/ 24.11.16	Kettunira (2Nos.)	50	30	20
		472874/ 1.12.16	Kettunira (3 Nos.)	75	60	15
		472895/ 5.12.16	Kettunira (4 Nos.)	100	80	20
		472915/ 11.12.16	Kettunira (4 Nos.)	100	80	20
472934/ 17.12.16	Kettunira (15 Nos.)	375	300	75		

No. of Corrections:

Kochi-Pazhayannur	Azhithrikkovu Temple	472935/ 17.12.16	Kettunira (5 Nos.)	125	100	25
	Palliyarakkavu Temple	156237/ 6.5.16	Thulabharam Thattupanam @ 50/ vazhipadu	50	40	10
		230783/ 18.7.16	Palpayasam @ 70/ vazhipadu	70	60	10
		473042/ 25.11.16	Malapooja 5Nos. @15/ vazhipadu	75	50	25
		473044/ 25.11.16	Malapooja	15	10	5
		473046/ 25.11.16	Malapooja	15	10	5
		473051/ 26.11.16	Malapooja	15	10	5
		473081/ 30.11.16	Malapooja 4 Nos.	60	40	20
		473106/ 4.12.16	Malapooja 3 Nos.	45	30	15
		473111/ 4.12.16	Malapooja	15	10	5
	65239/ 11.3.17	Malapooja 3 Nos.	45	30	15	
	Siva Nada	65024/ 13.3.17	Swayamvaram Archana @30 per Vazhipadu	30	25	5
	Island Ayyappan	473260/ 19.12.16	Nelpara 150/ vazhipadu	150	100	50
		473255/ 17.12.16	Nelpara 150/ vazhipadu	150	100	50
473318/ 25.1.17		Sathrusamhara Pushpanjali	40	25	15	
Mullakkal	Sankaramangalam	234787/ 10.05.16	Neeranjnam	40	35	5
		277041/20.05.16	''	40	35	5
		277045/21.05.16	''	40	35	5
		277095/9.06.16	Dhara	35	30	5
		277115/17.06.16	Dhara	35	30	5
		277137/24.06.16	''	35	30	5
		297145/27.06.16	Neeranjnam	40	35	5
		277157/2.07.16	''	40	35	5
		345669/31.07.16	''	40	35	5
		345797/3.09.16	''	40	35	5
		347635/8.09.16	Dhara	35	15	20
		455136/7.12.06	Neeranjnam	40	35	5
		455161/12.12.16	''	40	35	5
		455165/14.12.16	''	40	35	5

No. of Corrections:

Mullakkal	Sankaramangalam	455185/17.12.16	”	40	35	5
		455428/31.12.16	”	40	35	5
		455433/01.01.17	”	40	35	5
		81617/20.02.17	”	40	35	5
Neithalakkavu	Varadiyam	372066/ 4.6.16	Ellukizhi (4 Nos.) 7/ vazhipadu	28	21	7
		426517/28.10.16	Ottayappam (3 Nos.) 60/ vazhipadu	180	90	90
Nelluvai	Nelluvai	433855 / 7.12.16	Attayum Kuzhabum 14 Nos. (40/ vazhipadu)	560	520	40
		Main Nada	358925/ 8.5.16	Vahanapooja (4Wheeler) (251/ vazhipadu)	251	201
	370509/ 17.5.16		”	251	201	50
	370524/ 22.5.16		”	251	201	50
Nenmara	Pothundi	218795/9.5.16	Thilahomam	100	80	20
		218788/9.5.16	”	100	80	20
		219590/12.6.16	”	100	80	20
		309870/2.8.16	”	100	80	20
		309871/2.8.16	”	100	80	20
		309872/2.8.16	”	100	80	20
		309881/2.8.16	”	100	80	20
		309882/2.8.16	”	100	80	20
		309883/2.8.16	”	100	80	20
		309884/2.8.16	”	100	80	20
		309885/2.8.16	”	100	80	20
		309886/2.8.16	”	100	80	20
		309887/2.8.16	”	100	80	20
		309888/2.8.16	”	100	80	20
		309889/2.8.16	”	100	80	20
		309890/2.8.16	”	100	80	20
		309892/2.8.16	”	100	80	20
		309894/2.8.16	”	100	80	20
309895/2.8.16	”	100	80	20		

No. of Corrections:

Nenmara	Pothundi	309896/2.8.16	''	100	80	20
		309897/2.8.16	''	100	80	20
		309898/2.8.16	''	100	80	20
		309899/2.8.16	''	100	80	20
		309900/2.8.16	Thilahomom (2 Nos.)	100×2	80×2	40
		309901/2.8.16	Thilahomom (2 Nos.)	100×2	80×2	40
		309902/2.8.16	Thilahomom	100	80	20
		309903/2.8.16	''	100	80	20
		309904/2.8.16	''	100	80	20
		309905/2.8.16	Thilahomom (2 Nos.)	100×2	80×2	40
		309906/2.8.16	''	100	80	20
		309907/2.8.16	''	100	80	20
		309912/2.8.16	''	100	80	20
		309913/2.8.16	''	100	80	20
Nenmara	Pothundi	309915/2.8.16	''	100	80	20
		309917/2.8.16	''	100	80	20
		309919/2.8.16	''	100	80	20
		309920/2.8.16	''	100	80	20
		309921/2.8.16	Thilahomom (2 Nos.)	100×2	80×2	40
		309924/2.8.16	''	100	80	20
		309932/2.8.16	''	100	80	20
		309935/2.8.16	''	100	80	20
		309936/2.8.16	''	100	80	20
		309942/2.8.16	''	100	80	20
		309943/2.8.16	''	100	80	20
		309945/2.8.16	''	100	80	20
		309951/2.8.16	''	100	80	20
		309954/2.8.16	''	100	80	20
		309956/2.8.16	''	100	80	20
309957/2.8.16	''	100	80	20		
309958/2.8.16	''	100	80	20		

No. of Corrections:

Nenmara	Pothundi	309959/2.8.16	''	100	80	20
		309960/2.8.16	''	100	80	20
		309966/2.8.16	''	100	80	20
		309969/2.8.16	''	100	80	20
		309975/2.8.16	''	100	80	20
		309978/2.8.16	Thilahomom	100	80	20
		309979/2.8.16	''	100	80	20
-Do-	-Do-	309980/2.8.16	''	100	80	20
		309981/2.8.16	''	100	80	20
		309991/9.8.16	''	100	80	20
		309992/9.8.16	''	100	80	20
		309993/9.8.16	''	100	80	20
		309994/9.8.16	''	100	80	20
		309995/9.8.16	''	100	80	20
		309996/9.8.16	''	100	80	20
		345006/2.8.16	''	100	80	20
		345008/2.8.16	''	100	80	20
		345090/2.8.16	''	100	80	20
		374010/8.9.16	''	100	80	20
		374868/27.9.16	''	100	80	20
		374869/27.9.16	''	100	80	20
Pothani	Padiyur vaikam	287445/ 16.7.16	Bhasma Abhishekam	135	80	55
Ravipuram	Ravipuram	159746/1.5.16	Vidhya manthram	30	25	5
		159771/4.5.16	,,	30	25	5
		160115-14.5.16	Kettunira(10)	250	200	50
		160140/18.5.16	Vidhya manthram (6)	180	150	30
		358889/16.10.16	Malapooja (4)	60	40	20
		470100/30.10.16	Vidhyamanthra m (8)	240	200	40
		470101/30.10.16	Vidhya manthram	30	25	5
		470640/10.11.16	''	30	25	5
		470792/24.11.16	''	30	25	5

No. of Corrections:

Ravipuram	Ravipuram	471440/16.12.16	Vidhya manthram	30	25	5		
		61653/22.1.17	Vidhya manthram (53)	1590	1325	265		
		62247/23.2.17	'' (4)	120	100	20		
		62240/23.2.17	'' (2)	60	50	10		
		62093/13.2017	'' (14)	420	350	70		
	Valanjambalam	159823/6.5.16	Vidhya manthram (10)	300	250	50		
		159966/29.5.16	Vidhya manthram (6)	180	150	30		
		160450/12.6.16	Vidhya manthram (3)	90	75	15		
		160538/27.6.16	Malapooja	15	10	5		
		160551/29.6.16	..	15	10	5		
		273638/7.7.16	Vidhya manthram (2)	60	50	10		
		273690/15.7.16	Malapooja	15	10	5		
		273698/15.7.16	Malapooja (2)	30	20	10		
		273698/15.7.16	Kettunira (2)	50	40	10		
		273719/18.7.16	Malapooja (5)	75	50	25		
		273720/18.7.16	Malapooja	15	10	5		
		324258/3.8.16	Vidhya manthram (12)	360	300	60		
		358206/13.9.16	Malapooja	15	10	5		
		358636/3.10.16	Saraswatha Pushpanjali	30	25	5		
		358905/12.10.16	Vidhya manthram	30	25	5		
		325942/17.10.16	Malapooja	15	10	5		
		470286/9.11.16	Vidhya manthram (2)	60	50	10		
		471085/27.11.16	Saraswatham	30	25	5		
		61820/2.2.17	Vidhya manthram	30	25	5		
		Poonkunnam	Muthuvara Temple	331880/27.7.16	Palabhishekam 7 Nos	350	315	35
				331901/29.7.16	Palabhishekam	50	45	05
				331926/31.7.16	Palabhishekam,, 2 Nos	100	90	10
331965/1.8.16	Palabhishekam			50	45	05		
331967/1.8.16	..			50	45	05		
395606/4.8.16	..			50	45	05		
395623/5.8.16	..			50	45	05		
395634/6.8.16	..			50	45	05		

No. of Corrections:

Poonkunnam	Muthuvara Temple	395653/7.8.16	Palabhishekam	50	45	05
		395693/9.8.16	„	50	45	05
		395721/12.8.16	Palabhishekam 2 Nos	100	90	10
		395738/13.8.16	Palabhishekam	50	45	05
		395747/14.8.16	Palabhishekam 7 Nos	350	315	35
		395792/16.8.16	Palabhishekam	50	45	05
		396440/20.8.16	„	50	45	05
		396453/21.8.16	„	50	45	05
		396536/29.8.16	„	50	45	05
		396593/19.5.16	„	50	45	05
		396597/1.9.16	„	50	45	05
		421219/4.9.16	„	50	45	05
		421292/10.9.16	„	50	45	05
		421629/22.9.16	„	50	45	05
		462464/7.10.16	Ksheeradharma	50	45	05
462574/17.10.16	„	50	45	05		
-Do-	-Do-	488215/19.10.16	„	50	45	05
		488379/30.10.16	„	50	45	05
		488421/2.11.16	„	50	45	05
		488478/6.11.16	Ksheeradharma 7 Nos.	350	315	35
		488505/9.11.16	Ksheeradharma	50	45	05
		2872/22.11.16	„	50	45	05
		2873/22.11.16	„	50	45	05
		52524/31.12.16	„	50	45	05
		52527/1.1.17	„	50	45	05
96018/8.1.17	„	50	45	05		
-Do-	Thathampilly Temple	176513/13.5.16	Enna 36 Nos.	216	204	12
		176521/17.5.16	„	216	204	12
		176533/21.5.16	„	216	204	12
		488154/23.11.16	„	216	204	12
		488157/23.11.16	„	216	204	12
		488165/25.11.16	„	216	204	12
		488167/25.11.16	„	216	204	12
		3202/1.12.16	„	216	204	12
		3203/1.12.16	„	216	204	12
		3204/1.12.16	„	216	204	12
		3260/18.12.16	„	216	204	12
		3262/20.12.16	„	216	204	12
3302/3.1.17	„	216	204	12		
Kadavallur	Kadavallur	371374/03.05.16	Thulabharam Thattupanam	50	40	10
		415185/08.11.16	Varam Iruppu Muthalkoottu	30	20	10
		438824/01.12.16	Adimappanam	160	150	10
Peruvanam	Manavankodu	30375/27.3.17	Dhara @35 per Vazhipad	35	30	5
	Padavarambu	21558/27.5.16	Choroonu @70 per Vazhipad	70	60	10
	Kurumpilavu	174334/27.5.16	Neypayasam @ 70 per Vazhipad (3 numbers)	210 (3x70)	180	30
Kureekkad	Thalapuncha	384731/12.01.17	Kootta namaskaram @100/ vazhipadu	100	50	50
	Perumbilly Sree Narasimha Temple	289415/16.07.16	Vidhya manthram	30	25	5
		289518/11.08.16	„	30	25	5
		289548/27.08.16	„	30	25	5
		383606/09.09.16	„	30	25	5
		383748/26.10.16	„	30	25	5
383749/26.10.16	„	30	25	5		

No. of Corrections:

Kureekkad	Perumbilly Sree Narasimha Temple	383778/03.11.16	Vidhya manthram	30	25	5	
		383779/03.11.16		30	25	5	
Kureekkad	Perumbilly Sree Narasimha Temple	383784/04.11.16	Vishnu Sahasranama Archana @ 30/vazhipad	30	25	5	
		474716/07.01.17	Vidyamandram @30/Vazhipad	30	25	5	
		474717/07.01.17	..	30	25	5	
		474756/02.01.17	..	30	25	5	
		474796/09.02.17	..	30	25	5	
		479235/25.02.17	..	30	25	5	
		479285/18.03.17	..	30	25	5	
		479318/29.03.17	..	30	25	5	
	Kureekkad	Kureekkad	108471/26.04.16	Avil Para @160/Vazhipadu	160	120	40
			108472/27.04.16	..	160	120	40
			108473/27.04.16	..	160	120	40
			108474/27.04.16	..	160	120	40
			108481/27.04.16	..	160	120	40
			108482/28.04.16	..	160	120	40
			108484/28.04.16	..	160	120	40
			108485/28.04.16	..	160	120	40
			108487/28.04.16	..	160	120	40
			108490/28.04.16	..	160	120	40
			108491/28.04.16	..	160	120	40
			108492/28.04.16	..	160	120	40
			108493/28.04.16	..	160	120	40
			108494/28.04.16	..	160	120	40
			108495/28.04.16	..	160	120	40
			108498/29.04.16	..	160	120	40
			108500/29.04.16	..	160	120	40
			108501/29.04.16	..	160	120	40
			108502/29.04.16	..	160	120	40
			108503/29.04.16	..	160	120	40
			108504/30.04.16	..	160	120	40
			108505/30.04.16	..	160	120	40
			108506/30.04.16	..	160	120	40
			108507/30.04.16	..	160	120	40
			108508/30.04.16	..	160	120	40
			108509/30.04.16	..	160	120	40
			108510/30.04.16	..	160	120	40
108511/30.04.16			..	160	120	40	
108513/30.04.16	..	160	120	40			
108514/30.04.16	..	160	120	40			
108515/30.04.16	..	160	120	40			
108516/01.05.16	..	160	120	40			
Vytila	Vytila Murukan Temple	435452/3.11.16	Choroonu	70	50	20	
	Thiru Ayani Temple	192952/1.5.16	Neeranjanam	40	35	5	
		192983/5.5.16	Saraswatham	30	25	5	
		379200/3.9.16	Bramarakshas pooja	75	70	5	
		433097/11.9.16	Choroonu	70	60	10	
		47419/8.1.17	Thulabharam Thattupanam	50	40	10	
		117578/27.3.17	Choroonu	70	60	10	
	Elamkulam Vishnu Temple	435922/8.12.16	Appam	60	50	10	

No. of Corrections:

Vytila	Ananthapuram Temple	191392/1.5.16	Thrimadhuram	15	10	5
		193201/3.5.16	Thrimadhuram	15	10	5
		193364/26.5.16	Thrimadhuram	15	10	5
		193388/28.5.16	Thrimadhuram	15	10	5
		193391/29.5.16	Thrimadhuram	15	10	5
		194026/2.6.16	Vidhya manthram	30	25	5
		194154/23.6.16	Sudharsanam	40	30	10
		194165/23.6.16	Sudharsanam	40	35	5
		194166/23.6.16	Sudharsanam	40	35	5
		194173/23.6.16	Sudharsanam	40	35	5
		194179/24.6.16	Sudharsanam (2Nos.)	80	70	10
		194200/29.6.16	Sudharsanam	40	35	5
		271803/30.6.16	Sudharsanam	40	35	5
		271804/30.6.16	Sudharsanam	40	35	5
		271807/30.6.16	Sudharsanam	40	35	5
		271813/30.6.16	Vidhya manthram	30	25	5
		271814/30.6.16	Thrimadhuram	15	10	5
Vytila	Ananthapuram Temple	271819/30.6.16	Sudharsanam	40	35	5
		271933/14.7.16	Thrimadhuram	15	10	5
		271934/14.7.16	Sathrusamharam	40	35	5
		271950/16.7.16	Sathrusamharam (2 Nos.)	80	70	10
		293209/24.7.16	Thulabharam, Thattupanam	50	40	10
		293252/28.7.16	Sahasranamam	30	25	5
		293326/4.8.16	Bhagya sooktham (2 Nos.)	50	40	10
		378638/18.8.16	Vidhya manthram (2 Nos.)	60	50	10
		379340/12.9.16	Thulabharam, Thattupanam	50	40	10
		434074/29.9.16	Sathrusamharam	40	35	5
		434118/6.10.16	Thulabharam, Thattupanam	50	40	10

Vytila	Ananthapuram Temple	434122/6.10.16	Vidhya manthram (3Nos.)	90	75	15
		434170/13.10.16	Bhagya sooktham (2 Nos.)	50	40	10
		434184/17.10.16	Kettunira (5Nos.)	125	100	25
		434826/22.10.16	Sathrusamharam	40	35	5
		467126/26.11.16	Sathrusamharam	40	35	5
		468662/17.12.16	Thulabharam, Thattupanam	50	40	10
	Elamkulam Sastha	192451/4.5.16	Malapooja (4 Nos.)	60	40	20
		192461/10.5.16	Malapooja	15	10	5
		192463/13.5.16	Malapooja	15	10	5
		192466/14.5.16	Malapooja (2 Nos.)	30	20	10
		192467/14.5.16	Malapooja	15	10	5
		192468/14.5.16	Malapooja	15	10	5
		192470/14.5.16	Kettunira (5 Nos.)	125	100	25
		192471/14.5.16	Malapooja	15	10	5
		192473/14.5.16	Malapooja	15	10	5
		192475/14.5.16	Malapooja	15	10	5
		192476/15.5.16	Vidhya manthram	30	25	5
		192477/17.5.16	Kettunira (7 Nos.)	175	140	35
		192480/18.5.16	Malapooja (5 Nos.)	75	50	25
		192481/18.5.16	Kettunira (5 Nos.)	125	100	25
		192487/25.5.16	Palpayasam	70	60	10
		192509/12.6.16	Malapooja (2 Nos.)	30	20	10
		192510/12.6.16	Malapooja (2 Nos.)	30	20	10
		192514/14.6.16	Vidhya manthram	30	25	5
		192516/14.6.16	Malapooja	15	10	5
		192517/14.6.16	Malapooja	15	10	5
		192518/14.6.16	Kettunira (3 Nos.)	75	60	15
		192519/14.6.16	Malapooja	15	10	5
		192519/14.6.16	Kettunira	25	20	5
		192520/15.6.16	Malapooja	15	10	5
192523/18.6.16	Kettunira (2 Nos.)	50	40	10		
192525/18.6.16	Choroonu	70	60	10		
192555/16.7.16	Malapooja (4Nos.)	60	40	20		
192562/16.7.16	Malapooja (5Nos.)	75	50	25		

Vytila	Elamkulam Sastha	192563/16.7.16	Malapooja	15	10	5
		192567/17.7.16	Malapooja (2 Nos.)	30	20	10
		192568/17.7.16	Kettunira (2 Nos.)	50	40	10
		378418/14.8.16	Malapooja	15	10	5
		378419/14.8.16	Malapooja (2 Nos.)	30	20	10
		378423/16.8.16	Malapooja (6 Nos.)	90	60	30
		378424/16.8.16	Kettunira (2 Nos.)	50	40	10
		378429/20.8.16	Kettunira (3 Nos.)	75	60	15
		378430/20.8.16	Kettunira	25	20	5
		378434/20.8.16	Malapooja	15	10	5
		378434/20.8.16	Kettunira	25	20	5
		378477/17.9.16	Kettunira (4 Nos.)	100	80	20
		378481/17.9.16	Kettunira (2 Nos.)	50	40	10
		378487/20.9.16	Kettunira (2 Nos.)	50	40	10
		378514/16.10.16	Kettunira (3 Nos.)	75	60	15
		378516/16.10.16	Kettunira (2 Nos.)	50	40	10
		378519/18.10.16	Kettunira (4 Nos.)	100	80	20
		378522/18.10.16	Kettunira (2 Nos.)	50	40	10
		378524/20.10.16	Kettunira (2 Nos.)	50	40	10
						TOTAL

TYPE 2 (short noticed on monthly basis)

Name of Devaswom	Name of Temple	Month/Year	Vazhipadu Name/Nos.	Amount to be Collected (₹)	Amount Collected (₹)	Short (₹)
Chakkam kulangara	Chakkam kulangara	May 2016	Kettunira 7 Nos.	175	140	35
		June 2016	Sahasranama Archana 5Nos.	175	150	25
		July 2016	Sahasranama Archana 3Nos.	105	90	15
		August 2016	Sahasranama Archana 1No.	35	30	5

No. of Corrections:

Chakkam kulangara	Chakkam kulangara	Sept. 2016	Sahasranama Archana 1No.	35	30	5
		July 2016	Choroonu 1 No.	70	60	10
		August 2016	Choroonu 2 Nos.	140	120	20
		Sept. 2016	Choroonu 3 Nos.	210	180	30
		Nov 2016	Choroonu 2 Nos.	140	120	20
		March 2017	Choroonu 1 No.	70	60	10
		August 2016	Sathru samhara Archana 2 Nos.	80	60	20
		Sept. 2016	Sathru samhara Archana 3 Nos	120	90	30
	Poonithura Kottaram	May 2016	Vidya manthram/Sahasranamam 40 Nos.	1200	1000	200
		June 2016	Vidya manthram/Sahasranamam 32 Nos	960	800	160
		July 2016	Vidya manthram/Sahasranamam 34 Nos	1020	850	170
		August 2016	Vidya manthram/Sahasranamam 29Nos	870	725	145
		Sept. 2016	Vidya manthram/Sahasranamam 435Nos	1050	875	175
		Oct. 2016	Vidya manthram/Sahasranamam 30 Nos	930	775	155
		Nov. 2016	Vidya manthram/Sahasranamam 30 Nos	900	750	150
		Dec. 2016	Vidya manthram/Sahasranamam 33 Nos	990	825	165
		Jan 2017	Vidya manthram/Sahasranamam 33 Nos	990	825	165
		Feb 2017	Vidya manthram/Sahasranamam 33 Nos	990	825	165
		March 2017	Vidya manthram/Sahasranamam 44 Nos	1320	1100	220
		March 2017	Kettunira 12.Nos.	300	240	60
		March 2017	Kettunira 14.Nos	350	280	70
		Kannamkulangara	May 2016	Swayamvaram/Vidyamanthram Pushpanchali 14 Nos.	420	350
	June 2016		Swayamvaram/Vidyamanthram Pushpanchali 14 Nos	420	350	70
	July 2016		Swayamvaram/Vidyamanthram Pushpanchali 10 Nos	300	250	50

No. of Corrections:

Chakkam kulangara	Kannamkulangara	August 2016	Swayamvaram/Vidyamanthram Pushpanjali 24 Nos	720	600	120	
		Sept. 2016	Swayamvaram/Vidyamanthram Pushpanjali 4 Nos	120	100	20	
	Vadakke pattupura	May 2016	Guruthi pushpanjali 1 No.	15	10	5	
		Dec 2016	Vidya manthram 1No.	30	25	5	
	Pisharikkovil	Nov. 2016	Malapooja 10Nos.	150	100	50	
		Dec. 2016	Malapooja 8 Nos.	120	80	40	
		May 2016	Vidyamanthram/Swayamvaram 10 Nos.	300	250	50	
		June 2016	Vidyamanthram/Swayamvaram 21 Nos	630	525	105	
		July 2016	Vidyamanthram/Swayamvaram 33 Nos	990	825	165	
		Aug. 2016	Vidyamanthram/Swayamvaram 12 Nos	360	300	60	
		Palliparambu	May 2016	Swayamvara Pushpanjali 2 Nos.	60	50	10
	May 2016		Vidyamandram 10 Nos.	300	250	50	
	June 2016		Swayamvara Pushpanjali 2 Nos.	60	50	10	
	June 2016		Vidyamandram 7 Nos.	210	175	35	
	July 2016		Swayamvara Pushpanjali 5 Nos.	150	125	25	
	July 2016		Vidyamandram 2 Nos.	60	50	10	
	August 2016		Swayamvara Pushpanjali 2 Nos.	60	50	10	
	August 2016		Vidyamandram 1 No.	30	25	5	
	Sept. 2016		Swayamvara Pushpanjali 2 Nos.	60	50	10	
	Sept. 2016		Vidyamandram 4 Nos.	120	100	20	
	Oct. 2016		Swayamvara Pushpanjali 3 Nos.	90	75	15	
	Thekkeppattupura		May 2016	Guruthi 2 Nos.	30	20	10
			June 2016	Guruthi 2 Nos	30	20	10
		August 2016	Swayamvara Pushpanjali 1 No.	30	25	5	
		March 2017	Vidyamandram 1 No.	30	25	5	
	Kannanam kulam	Edathuruthy Ayyappan kavu	May 2016	Swayamvara Pushpanjali/ Saraswatha Pushpanjali (1 No.)	30	25	5
			September 2016	Swayamvara Pushpanjali/ Saraswatha Pushpanjali (1 No.)	30	25	5
			October 2016	Swayamvara Pushpanjali/ Saraswatha Pushpanjali (33 Nos.)	990	825	165

No. of Corrections:

Kannanam kulam	Nelpini	May 2016	Swayamvaram/Vidyamanthram/ Sahasranamam Pushpanjali (4 Nos.)	120	100	20
		June 2016	Swayamvaram/Vidyamanthram/ Sahasranamam Pushpanjali (3 Nos.)	90	75	15
		July 2016	Swayamvaram/Vidyamanthram/ Sahasranamam Pushpanjali (6 Nos.)	180	150	30
		August 2016	Swayamvaram/Vidyamanthram/ Sahasranamam Pushpanjali (11 Nos.)	330	275	55
		September 2016	Swayamvaram/Vidyamanthram/ Sahasranamam Pushpanjali (12 Nos.)	360	300	60
		October 2016	Swayamvaram/Vidyamanthram/ Sahasranamam Pushpanjali (29 Nos.)	870	725	145
		November 2016	Swayamvaram/Vidyamanthram/ Sahasranamam Pushpanjali (10 Nos.)	300	250	50
		December 2016	Swayamvaram/Vidyamanthram/ Sahasranamam Pushpanjali (4 Nos.)	120	100	20
	Sivakrishna-puram	May 2016	Swayamvaram/ Sahasranamam Pushpanjali (4 Nos.)	120	100	20
		June 2016	Swayamvaram/ Sahasranamam Pushpanjali (13 Nos.)	390	325	65
		July 2016	Swayamvaram/ Sahasranamam Pushpanjali (1No.)	30	25	5
		October 2016	Swayamvaram/ Sahasranamam Pushpanjali (3 Nos.)	90	75	15
		February 2017	Swayamvaram/ Sahasranamam Pushpanjali (1 No.)	30	25	5
	Kannanam-kulam	May 2016	Swayamvara Pushpanjali (28Nos.)	840	700	140
		June 2016	Swayamvara Pushpanjali (35 Nos.)	1050	875	175
		July 2016	Swayamvara Pushpanjali (10 Nos.)	300	250	50
		August 2016	Swayamvara Pushpanjali (20 Nos.)	600	500	100
		September 2016	Swayamvara Pushpanjali (20 Nos.)	600	500	100
October 2016		Swayamvara Pushpanjali (36 Nos.)	1080	900	180	
Areswaram	Areswaram	October 2016	Photopooja (20 Nos.)	700	600	100
		October 2016	Thattupanam (1 No.)	50	40	10
		November 2016	Photopooja (59 Nos.)	2065	1770	295
		November 2016	Kettunira (3 Nos.)	75	60	15
		December 2016	Photopooja (2 Nos.)	70	60	10
Thrippunithura	Thrippunithura	May 2016	Thulabharam Thattupanam (93 Nos.)	4650	3720	930
		June 2016	Thulabharam Thattupanam (94 Nos.)	4700	3760	940
		July 2016	Thulabharam Thattupanam (104 Nos.)	5200	4160	1040
		Aug 2016	Thulabharam Thattupanam (75 Nos.)	3750	3000	750
		Sept 2016	Thulabharam Thattupanam (94 Nos.)	4700	3760	940
		Oct 2016	Thulabharam Thattupanam (129 Nos)	6450	5160	1290
		Nov 2016	Thulabharam Thattupanam (60 Nos)	3000	2400	600

No. of Corrections:

Thrippunithura	Thrippunithura	Dec 2016	Thulabharam Thattupanam (83 Nos)	4150	3320	830
		Jan 2017	Thulabharam Thattupanam (136 Nos)	6800	5440	1360
		Feb 2017	Thulabharam Thattupanam (82 Nos.)	4100	3280	820
		March 2017	Thulabharam Thattupanam (94 Nos.)	4700	3760	940
Thriprayar	Thriprayar	Nov 2016	Kettunira (226 Nos.)	5650 (226x25)	4520 (226x20)	1130
		Dec 2016	Kettunira (198 Nos)	4950 (198x25)	3960 (198x20)	990
		Jan 2017	Kettunira (23 Nos.)	575 (23x25)	460 (23x20)	115
		March 2017	Kettunira (19 Nos.)	475 (19x25)	380 (19x20)	95
				TOTAL		17890

The short collection viz: ₹24073/- (may be recovered from the person/persons responsible and credited to GDF.

3.2 SHORT COLLECTION IN FACE VALUE TICKETS ₹ 916 /-

While collection in made by issuing face value tickets following short collection is noticed.

Name of Devaswom	Name of Temple	Item	Face value Ticket No.& Date	Rate (₹)	Amount to be collected (₹)	Amount collected (₹)	Short (₹)
Nelluvai	Main Nada	Special Archana	412282-412295/ 7.5.2016 (14 Nos.)	25	350	250	100
		Mukkidi	144329-144357/ 20.8.2016 (29 Nos.)	30	870	750	120
Chakkamkulanga	Chakkamkulanga Nada	Ganapathy Homam	19330-19331/ 23.11.16 (2 Nos)	60	120	70	50
	Chakkamkulanga P.V. Counter	Neyyu	12776-12787/ 20.11.16 (12Nos.)	12	144	24	120
Vytila	Vytila (P.V.)	Pazham (211Nos.)	290122 to 290332 (4.1.2017)	5	1055 (211x5)	844	211
	Thiru Ayini	Ganapathy homam	61668 (1.5.2016)	70	70	60	10
Areswaram	Sreedharama ngalam	Swayamvara Pushpanjali	20174-20175 01.07.2016 (2 Nos.)	30	60	50	10
			20181-20182 17.07.16 (2 Nos.)	30	60	50	10
	Edathrakavu	Archana	121627-121646 27.7.16 (20 Nos.)	8	160	120	40
		Special Pushpanjali	181659-181663 05.12.16 (5 Nos.)	25	125	75	50

No. of Corrections:

Areswaram	Edathrakavu	Archana	110371-110420 05.01.17 (50 Nos.)	8	400	320	80
Kureekkad	Kureekkad	Enna	284918- 284935/24.09.16 (18 Nos.)	6	108	78	30
		Pazham	335803- 335805/ 19.03.17 (3 Nos.)	5	15	10	5
	Perumpilly	Neyyu	112671- 112674/1.5.16 (4 Nos.)	12	48	40	8
		Archana	324883- 324892/20.11.16 (10 Nos.)	10	100	60	40
		Neyyu	114774- 114775/4.12.16 (2 Nos.)	12	24	12	12
		Enna	325821- 325875/13.02.17 (55 Nos.)	6	330	325	5
		Pazham	336336- 336338/23.02.17 (3 Nos.)	5	15	10	5
		Archana	209995- 201000/31.3.17 (6 Nos.)	10	60	50	10
TOTAL						916	

The short collection viz: ₹916/- may be recovered from the officer/officers responsible and credited to GDF.

3.3. THULABHARAM VAZHIPAD RATE REALISED IS NOT AS PER ORDER – SHORT COLLECTION – LOSS TO GDF.(Wadakkumnathan)

Cochin Devaswom Board vide Order No. A3/12309/13 dt: 07.09.13 had fixed separate rates for Thulabharam Vazhipadu. As per the order, for conducting Thulabharam Vazhipad using Jaggery a devotee has to remit ₹ 40/- per kg to GDF.

However in Wadakkumnathan Devaswom, in the following cases the rate of Jaggery was not realised as per the order while conducting Thulabharam Vazhipad. Details are tabulated below.

Sl. No.	Nadavaravu Receipt No. & Date	Item of Vazhipad	Amount realised (₹)	Amount to be realised (₹)	Short (₹)
1	101198/ 24.07.16	Jaggery 68kg	68x26 = 1768 Thattilpanam = <u>50</u> <u>1818</u>	68x40 = 2720 Thattilpanam = <u>50</u> <u>2770</u>	952
2	101128/ 11.06.16	Jaggery 50kg	50x26 = 1300 Thattilpanam = <u>50</u> <u>1350</u>	50x40 = 2000 Thattilpanam = <u>50</u> <u>2050</u>	700
Total Short in collection					1652

The short in collection viz ₹1652/- shall be recovered and credited to GDF.

3.4. SHORT CREDIT IN POSTING VAZHIPADU COLLECTION TO VAZHIPADU REGISTER- ₹16353/-

On verification of vazhipadu receipts with vazhipadu collection register, it is seen that an amount of ₹16353/- has been lost to Devaswom fund, in the form of collected amount being short credited. Details are given below.

No. of Corrections:

Name of Devaswom	Name of Temples	Rt.No./Date	Collected Amount(₹)	Credited Amount(₹)	Short (₹)
Chowara	Chowara Krishnaswami	188581/2.8.16	100	50	50
		188583/2.8.16	100	50	50
		232059/24.8.16	160	80	80
		232122/16.9.16	160	80	80
		385481/10.11.16	75	25	50
		385509/16.11.16	35	25	10
		385521/18.11.16	75	25	50
	Malayattoor	291588/Date not recorded	25	-	25
	Nampilli	110527/7.5.16	15	10	5
		110528/7.5.16	15	10	5
		188235/2.6.16	65	55	10
		188275/17.6.16	20	10	10
		291246/20.7.16	80	-	80
		291256/26.7.16	120	60	60
		291286/30.7.16	230	220	10
		291287/30.7.16	230	220	10
		386249/24.11.16	300	30	270
		386353/10.12.16	70	60	10
		386368/12.12.16	40	30	10
		386375/13.12.16	40	30	10
		386392/13.12.16	70	60	10
		65740/27.1.17	50	25	25
		65752/29.1.17	100	25	75
		Chengal	385833/6.12.16	40	15
	Chidambareswaram	290213/7.7.16	300	25	275
		385304/24.10.16	210	70	140
		477223/9.1.17	90	30	60
	Kochi- Pazhayannur Temple	56446/5.6.16	30	25	05
		322623/7.8.16	70	-	70
		322765/25.8.16	175	25	150

No. of Corrections:

Kochi- Pazhayannur	Kochi- Pazhayannur Temple	472399/ 12.12.16	75	-	75
		64613/ 20.2.17	30	25	05
	Azhithirikkovu Temple	155787/ 4.6.16	30	25	05
		322475/ 14.8.16	70	25	45
		322525/ 25.8.16	70	25	45
		472913/ 10.12.16	275	200	75
		473000/ 19.1.17	35	-	35
		Palliyarakkavu Temple	156151/ 21.4.16	40	20
	323936/ 7.10.16		150	75	75
	323948/ 9.10.16		60	30	30
	323971/ 11.10.16		300	75	225
	472022/ 17.10.16		1100	545	555
	472167/ 25.10.16		150	75	75
	472429/ 2.11.16		210	150	60
	473006/ 20.11.16		150	75	75
	473028/ 22.11.16		150	75	75
	473677/ 20.12.16		225	75	150
	Siva Nada	472668/ 11.12.16	100	50	50
	Island Ayyappan	473400/ 26.3.17	251	-	251
		323040/ 1.9.16	180	60	120
Mulankunnathukavu Devaswom	Pottor Karthiyani Temple	224676/ 29.6.16	300	-	300
		75224/ 17.3.17	60	-	60
	Kodumullykkavu	131076/ 6.5.16	251	201	50
		225689/ 4.8.16	70	-	70
	Eraneswaram Temple	330581/2.9.16	70	-	70
		398781/2.11.16	45	15	30
		44377/24.1.17	100	20	80
	Achuthapuram	13099/ 22.7.16	70	-	70
		130700/22.7.16	370	-	370
	S.N.Puram	75910/15.3.17	70	15	55
Mullakkal	Adhoor	456052/7.12.16	50	25	25
		456053/7.12.16	50	-	50

No. of Corrections:

Mullakkal	Adhoor	456054/7.12.16	25	-	25
		456055/7.12.16	25	-	25
		456056/7.12.16	25	-	25
	Thoombil	456351/12/2016	50	25	25
		486360/12/2016	50	25	25
		456562/2/2017	50	25	25
		82690/1/2017	35	25	10
	Kurumal	456410/14.11.16	175	160	15
		465424/18.11.16	86	70	16
496596/4.2.17		70	-	70	
Neithalakkavu	Varadiyam	426515/ 26.10.16	48	24	24
	Puthissery	409738/ 4.11.16	50	25	25
		446394/ 5.2.17	140	70	70
Nelluvai	Nelluvai	382855 / 23.7.16	1110	550	560
Nenmara	Ayiloor	458945/26.11.16	60	40	20
		458946/26.11.16	350	-	350
	Pothundi	248652/7.4.16	80	30	50
		131764/24.2.17	20	-	20
		131935/15.3.17	40	20	20
Pothani	Pothani	287365/ 13.7.16	280	70	210
	Elambalakkad	144624/ 2.5.16	70	60	10
		144631/ 16.5.16	15	-	15
		27272/ 3.3.17	70	60	10
		27282/ 13.3.17	70	60	10
		27286/ 18.3.17	70	60	10
		27291/ 23.3.17	70	60	10
	27293/ 25.3.17	70	60	10	
Kalissery	144865/ 17.7.16	35	15	20	
Puthiyedom	Puthiyedom Bhagavathy Temple	320761/13.8.16	25	20	5
		321433/16.8.16	30	15	15
		356437/26.9.16	20	10	10
	Chamakunnam	355599/29.10.16	190	90	100
	Thirunarayanapuram	321136/5.9.16	120	60	60

No. of Corrections:

Puthiyedom	Thirunarayanapuram	351875/26.1.16	1000	900	100
	Chirangara	189642/14.5.16	30	15	15
Poonkunnam	Muthuvara Temple	261064/9.5.16	350	70	280
		282007/8.6.16	64	56	8
		331299/16.7.16	200	100	100
	Thathampilly Temple	176497/4.5.16	425	400	25
		488073/17.10.16	80	40	40
	Choorakottukavu Temple	177749/16.5.16	50	10	40
		281717/16.6.16	60	50	10
		281718/16.6.16	60	50	10
	Puranattukara	2607/16.11.16	450	225	225
		52721/22.12.16	60	30	30
Ramanchira	176290/15.5.16	70	-	70	
Chakkamkulangara	Chakkamkulangara	387977/29.9.16	35	-	35
		158038/9.4.16	135	60	75
		295268/6.8.16	60	30	30
		295301/13.8.16	200	25	175
		24270/1.12.16	30	15	15
	Kannamkulangara	292306/1.8.16	70	35	35
	Vadakepattupura	136625/29.3.17	25	-	25
		136626/30.3.17	80	-	80
		136627/31.3.17	40	-	40
	Palliparamb	292084/22.7.16	75	25	50
Peruvanam	Manavankodu	451013/12.11.16	60	15	45
		451021/12.11.16	35	30	5
	Kurumpilavu	304374/24.08.16	205	180	25
Kureekkad	Thalapuncha	108127/30.05.16	30	25	5
		289304/14.06.16	30	25	5
		289361/29.06.16	25	20	5
		383419/24.06.16	30	25	5
		383471/10.06.16	30	25	5
		383478/15.10.16	30	25	5
		383485/23.10.16	30	25	5
		383491/24.10.16	30	25	5
		384616/26.11.16	30	25	5
		384625/27.11.16	50	30	20
		384631/28.11.16	30	25	5
		384634/04.12.16	30	25	5
		384638/04.12.16	30	25	5
		384684/31.12.16	30	25	5
		384698/07.01.17	30	25	5
		384736/14.01.17	30	25	5
		384745/14.01.17	30	25	5
		384752/18.01.17	30	25	5
		478684/18.01.17	30	25	5
		478685/19.01.17	50	30	20
	478703/25.01.17	30	25	5	
	Poothotta	107604/01.04.16	100	80	20
		107791/21.04.16	30	25	5
		107618/24.04.16	110	95	15
		228081/02.06.16	60	40	20
		228123/09.06.16	80	40	40
		228163/16.06.16	160	80	80
		289059/16.07.16	160	80	80
		289060/16.17.16	160	80	80
		289108/01.08.16	60	25	35
		289139/04.08.16	80	40	40
		289140/04.08.16	30	25	5
		289141/04.08.16	50	45	5
289144/04.08.16		30	25	5	
289162/11.08.16	30	25	5		

No. of Corrections:

Kureekkad	Poothotta	289164/11.08.16	30	25	5
		289168/11.08.16	160	80	80
		289169/11.08.16	30	25	5
		289172/13.08.16	30	25	5
		289186/18.08.16	110	105	5
		289188/18.08.16	80	40	40
		289192/18.08.16	30	25	5
		383035/03.09.16	75	-	75
		383065/08.09.16	50	25	25
		384406/24.10.16	70	35	35
		384455/07.11.16	560	400	160
		384459/09.11.16	110	30	80
		384469/11.11.16	205	125	80
		384588/29.12.16	60	20	40
		Kureekkad	108530/05.05.16	30	25
	108559/13.05.16		8	6	2
	256046/02.06.16		30	25	5
	383918/27.10.16		30	25	5
	Karikkode Vishnu	194860/24.06.16	115	50	65
		194873/28.06.16	35	25	10
		194878/08.07.16	40	35	5
		194914/24.07.16	115	50	65
		194923/27.07.16	115	50	65
		194938/01.08.16	40	30	10
		194939/01.08.16	40	30	10
		194988/06.08.16	30	25	5
		194989/06.08.16	30	25	5
		194990/07.08.16	170	90	80
		194993/07.08.16	80	25	55
		194998/08.08.16	190	20	170
		256457/13.09.16	80	75	5
		256482/03.10.16	190	75	115
		256487/03.10.16	190	75	115
		256545/30.10.16	45	20	25
		256557/01.11.16	40	25	15
		256564/05.11.16	30	25	5
		474067/22.12.16	30	25	5
		474106/09.01.17	100	50	50
		474113/14.01.17	100	50	50
		474135/05.02.17	251	-	251
		474182/06.03.17	270	155	115
		Melkavu	107860/06.05.16	225	200
	107943/12.07.16		175	25	150
	107952/17.07.16		30	25	5
	107964/23.07.16		30	25	5
	107972/28.07.16		100	50	50
	289812/02.08.16		90	60	30
289910/14.08.16	225		200	25	
289977/10.10.16	200		100	100	
289981/10.10.16	75		70	5	
289982/10.10.16	75		70	5	
289998/22.10.16	30		25	5	
384260/25.11.16	30		25	5	
384292/10.12.16	30		25	5	
384320/31.12.16	30		25	5	
384323/14.01.17	30		25	5	
384355/14.01.17	30		25	5	
384367/28.01.17	30		25	5	
Perumbilly Sri.Narasimha Temple	479404/24.10.16		100	70	30
	383682/03.10.16	30	25	5	
	383763/30.10.16	30	20	10	

No. of Corrections:

Kureekkad	Perumbilly Sri.Narasimha Temple	474279/17.11.16	40	20	20
		474610/09.12.16	25	20	5
		474638/15.12.16	30	20	10
		479297/23.03.17	30	25	5
	Perumbilly sivan	194418/30.04.16	20	-	20
		194422/09.05.16	25	-	25
		194424/12.05.16	40	30	10
		194480/26.05.16	30	25	5
	Kandankavu	384052/27.11.16	225	75	150
		478026/20.12.16	115	40	75
		256341/21.07.16	225	190	35
	Karikkode Sastha	108299/01.08.16	190	115	75
Ayyampilly	Ayyampilly Temple	393501/19.07.16	390	350	40
		400006/27.08.16	2000	1000	1000
	Kuzhuppilly	112886/29.03.17	50	-	50
	Pallipuram	354146/24.10.16	30	-	30
		448680/26.01.17	50	35	15
		448751/24.02.17	35	30	5
Kannanamkulam	Edathuruthy Ayyappankavu	171478/23.04.16	60	-	60
		450151/17.12.16	65	60	5
		450194/24.12.16	85	65	20
		85249/12.01.17	150	75	75
	Nelpini	260264/25.06.16	72	12	60
		260325/10.07.16	130	60	70
		260386/22.07.16	10	-	10
		326153/31.08.16	25	20	5
	Sivakrishnapuram	171317/19.04.16	60	30	30
		325969/06.08.16	160	90	70
449371/10.11.16		200	90	110	
Anthikkadu	Puthanpillikavu	248063/03.05.16	60	50	10
		121204/27.01.17	32	16	16
	Thonniyakavu	410124/12.10.16	110	-	110
Karumarakkadu	Karumarakkadu	221201/14.04.16	130	70	60
		252157/09.06.16	25	15	10
		348502/09.08.16	40	30	10
Vytila	Vytila Murukan Temple	193692/4.6.16	251	201	50
	Thiru Ayani Temple	117125/25.2.17	150	100	50
	Kavalakkal Temple	192700/27.5.16	30	25	5
		192763/13.6.16	60	30	30
		272177/8.7.16	60	40	20
		272190/9.7.16	80	40	40
		272193/10.7.16	120	40	80
		272843/16.7.16	70	-	70
		379864/7.9.16	50	30	20
		379950/16.9.16	70	50	20
		468475/12.12.16	60	30	30
46461/1.1.17	30	20	10		

No. of Corrections:

Vytila	Kavalakkal Temple	48033/20.1.17	210	70	140
		49000/3.3.17	60	30	30
	Elamkulam Vishnu Temple	293412/28.7.16	40	30	10
		293413/28.7.16	40	30	10
		293414/28.7.16	40	30	10
		293417/2.8.16	60	30	30
		293500/2.8.16	60	30	30
		293501/2.8.16	60	30	30
		293584/11.8.16	60	30	30
		434487/27.10.16	35	30	5
		471531/2.2.17	140	70	70
		116997/28.3.17	40	30	10
		118410/30.3.17	40	30	10
		118412/30.3.17	40	30	10
	Vytila Sivan	187485/25.4.16	50	25	25
		271003/2.6.16	25	20	5
		271160/9.7.16	60	30	30
		46400/10.12.17	30	25	5
		117334/27.3.17	80	40	40
	Ananthapuram	194004/2.6.16	30	20	10
		434873/27.10.16	90	60	30
		118008/16.3.17	80	40	40
	Elamkulam Sastha	192522/17.6.16	60	-	60
		378409/10.8.16	70	-	70
		47877/17.3.17	370	170	200
	Mayannur	Pandarampattadi Temple	279055/17.08.16	75	-
377003/03.11.16			50	25	25
Velappaya	Thamarathiruthy	394321	37	12	25
Chottanikkara	Chottanikkara (Utsava Fund)	116038/02.06.16	1000	100	900
		132707/11.02.17	150	50	100
				TOTAL	16353

The amount viz: ₹16353/- shall be recovered and credited to GDF.

No. of Corrections:

3.5. SHORT IN POSTING FACE VALUE TICKET COLLECTION TO VAZHIPADU COLLECTION REGISTER – ₹5208/-

As per the accounting system prevailing in Devaswoms, daily total collection of face value tickets are first posted in vazhipadu collection register and then by adding both the total of face value tickets and vazhipadu receipt collection, it is posted to cash book. During audit, the following short credits are found in posting face value ticket collection to vazhipadu collection register.

Name of Devaswom	Name of Temple	Date	Amount of face value ticket collection (₹)	Amount posted in vazhipadu collection register(₹)	Short (₹)
Kochi- Pazhayannur	Kochi- Pazhayannur Bhagavathy Temple.	13.7.16	290	240	50
		16.7.16	2142	2120	22
		17.7.16	534	524	10
		18.7.16	339	309	30
		20.7.16	506	458	48
		26.7.16	464	406	58
		27.7.16	298	294	4
		30.7.16	833	823	10
		31.7.16	750	730	20
		1.8.16	742	712	30
		3.8.16	986	936	50
		9.8.16	498	418	80
		12.8.16	600	592	8
		13.8.16	586	576	10
		20.8.16	399	379	20
		26.8.16	447	382	65
		29.8.16	492	427	65
		9.9.16	448	388	60
		14.9.16	1064	1060	4
		18.9.16	302	290	12
		23.9.16	426	423	3
		24.9.16	651	451	200
		1.10.16	660	520	140
		8.10.16	637	627	10
		13.10.16	405	335	70
		14.10.16	424	324	100
		15.10.16	521	416	105
		16.10.16	348	258	90
		20.10.16	422	322	100
		21.10.16	425	420	5
		22.10.16	649	614	35
		8.11.16	396	376	20
		9.11.16	296	246	50
		10.11.16	315	279	36
11.11.16	548	494	54		
12.11.16	684	672	12		
13.11.16	382	332	50		
14.11.16	504	464	40		
16.11.16	628	588	40		
17.11.16	513	483	30		
18.11.16	460	410	50		
19.11.16	822	778	44		
21.11.16	536	506	30		
22.11.16	432	368	64		
23.11.16	318	268	50		
24.11.16	421	361	60		
26.11.16	707	637	70		

No. of Corrections:

Kochi- Pazhayannur	Kochi- Pazhayannur Bhagavathy Temple.	27.11.16	346	336	10
		28.11.16	451	431	20
		20.12.16	766	756	10
		16.1.17	354	344	10
		03.02.17	433	423	10
	Azhithrikkovu Temple	21.04.16	629	619	10
		02.05.16	414	408	6
		06.05.16	245	239	6
		13.05.16	239	234	5
		23.05.16	184	180	4
		10.07.16	120	110	10
		26.08.16	188	113	75
		07.10.16	338	278	60
		23.10.16	271	151	120
		19.11.16	787	655	132
		29.11.16	283	273	10
		13.12.16	288	268	20
		31.12.16	496	356	140
		25.2.17	571	536	35
		26.02.17	148	138	10
		20.3.17	138	128	10
		21.03.17	211	204	7
		25.03.17	565	555	10
		Palliyarakkavu Temple	5.12.16 to 17.12.16	4547	4271
	Ayyappan Nada	28.1.17	8770	8710	60
	Main Nada	10.3.17	1355	1150	205
	Ravipuram	Ravipuram	24.1.17	1280	1250
Chakkamkulangara	Chakkamkulangara Nada	04.05.16	510	495	15
		14.08.16	45	40	5
		10.10.16	90	80	10
	Chakkamkulangara Counter	11.06.16	3605	3585	20
		02.07.16	5905	5690	215
		28.07.16	760	755	5
		08.08.16	2130	2095	35
	Pisharikovil	28.08.16	2625	2425	200
		04.05.16	550	505	45
Kannamkulangara	12.12.16	10020	10010	10	
Kureekkad	Kureekadu	02.08.16	5901	5871	30
		02.09.16	657	627	30
	Perumpilly	21.09.16	418	412	6
29.12.16		406	400	6	
Kannanamkulam	Kannanamkulam	21.04.16	2545	2345	200
Nelluvai	Ayyappan Nada	28.1.17	8770	8710	60
	Main Nada	10.3.17	1355	1150	205
Vytila	Vytila Murugan	15.3.17	820	800	20
	Elamkulam Sastha	3.5.16	217	209	8
	Elamkulam Sastha	7.5.16	3550	3488	62
	Elamkulam Sastha	23.7.16	3461	3251	210
	Elamkulam Vishnu	3.5.16	256	246	10
		31.5.16	649	569	80
8.7.16		396	386	10	

No. of Corrections:

Vytila	Elamkulam Vishnu	19.7.16	356	346	10
		11.11.16	521	516	5
		6.1.17	1148	1078	70
		5.2.17	491	471	20
	Kavalakkal	15.6.16	1640	1636	4
		1.8.16	1753	1668	85
		9.8.16	2107	2105	2
			TOTAL	5208	

The short amount may be made good from the person/persons responsible and credited to G.D.F.

3.6. SHORT CREDIT IN CASH BOOK- ₹20246/-

The following short credits are noticed on verification of vazhipadu/Nadavaravu Register with the cash book at different Devaswoms. Details are tabulated below.

Name of Devaswom	Name of Temple	Month/Date	Amount to be credited to GDF from Vazhipadu/Nadavaravu Register (Muthalkoottu) (₹)	Amount credited to Cash Book and remitted (₹)	Short (₹)	
Areswaram	Sreedharamangalam	01.07.16	2081	2071	10	
	Edathrakavu	01.08.16	1491	1391	100	
	Areswaram	25.11.16	3208	2130	1078	
	Sreedharamangalam	12.01.17	2752	2572	180	
Chakkamkulangara	Chakkamkulangara P.V. Sales	11.05.16	344	342	2	
		25.05.16	530	518	12	
		13.08.16	4480	4473	7	
	Kannamkulangara	14.07.16	1172	1170	2	
	Pisharikovil	29.09.16	1037	1027	10	
	Palliparambukavu	01.05.16	585	577	8	
		25.06.16	622	602	20	
	Chakkamkulangara	Chakkamkulangara	02.05.16	672	666	6
			05.04.16	2766	2736	30
			01.05.16	3060	3020	40
			05.05.16	2500	2485	15
			08.05.16	4610	4550	60
			06.06.16	7680	7165	515
			19.06.16	2325	2320	5
			02.08.16	8670	8610	60
			12.08.16	1940	1935	5
			16.08.16	5275	5155	120
			15.09.16	1715	1712	3
			29.09.16	4136	4126	10
			02.10.16	6276	6196	80
09.10.16			2760	2690	70	
18.11.16	1400	1310	90			
24.11.16	3135	2355	780			
27.11.16	4500	4400	100			
Chowara	Chowara Krishnaswami	6/16	10019	9986	33	
	Nambilli	6/16	14210	13932	278	

No. of Corrections:

Chowara	Chengal	7/16	9202	9078	124
	Nambilli	7/16	18191	18035	156
	Chengal	8/16	9280	9105	175
	Nambilli	8/16	21299	21050	249
	Chidambareswaram	8/16	26545	25694	851
	Nambilly	9/16	17665	17656	9
	Chidambareswaram	9/16	26751	26118	633
	Nambilly	10/16	16470	16286	184
	Chidambareswaram	10/16	22989	22715	274
	Nambilly	11/16	18906	18679	227
	Chidambareswaram	2/17	21539	21210	329
	Puthiyakavu	2/17	5040	5028	12
	Malayatoor	3/17	7433	7366	67
Kochi Pazhayannur	Island Ayyappan	30.4.16	4212	4118	94
		16.5.16	6360	6354	6
	Kochi - Pazhayannur	20.4.16	1576	1460	116
		21.4.16	675	665	10
		24.4.16	793	536	257
		7.5.16	803	649	154
		8.5.16	1028	803	225
		24.5.16	754	750	4
		16.7.16	5700	5672	28
		8.8.16	4429	4412	17
		13.8.16	2731	2671	60
		16.8.16	2438	2413	25
		22.8.16	510	504	6
		4.9.16	1490	1482	8
		7.9.16	634	624	10
		11.9.16	664	520	144
Kochi Pazhayannur	Kochi – Pazhayannur	13.9.16	541	521	20
		25.9.16	678	666	12
		2.10.16	1776	1748	28
		6.10.16	1187	1103	84

No. of Corrections:

Kochi Pazhayannur	-	Kochi - Pazhayannur	17.10.16	1053	1018	35
			18.10.16	888	828	60
			25.10.16	675	628	47
			26.10.16	913	663	250
			27.10.16	584	564	20
			1.11.16	592	586	6
			7.11.16	768	738	30
			8.11.16	1926	1896	30
			9.11.16	601	496	105
			12.11.16	1057	1029	28
			20.11.16	1309	1299	10
			11.12.16	2297	2047	250
			12.12.16	4209	4145	64
			17.12.16	1504	1429	75
			19.12.16	626	591	35
			23.12.16	786	746	40
			26.12.16	1081	1061	20
			28.12.16	1162	1124	38
			29.12.16	2158	2058	100
			5.01.17	744	694	50
07.01.17	1250	1238	12			
Kochi - Pazhayannur		Kochi – Pazhayannur	10.1.17	624	599	25
			13.1.17	903	895	8
			23.01.17	647	637	10
			25.01.17	529	519	10
			29.01.17	664	654	10
			31.01.17	1779	1704	75
			08.02.17	633	582	51
			19.02.17	559	509	50
			21.02.17	789	685	104
			05.03.17	761	726	35
			21.02.17	948	938	10
			22.03.17	485	480	5

No. of Corrections:

Kochi - Pazhayannur	Kochi – Pazhayannur	30.03.17	565	559	6
	Azhithrakovu	18.05.16	477	407	70
		09.06.16	1380	1375	5
		27.08.16	4738	4725	13
		30.8.16	148	138	10
		03.09.16	575	545	30
		29.11.16	678	608	70
		8.12.16	1501	1424	77
		14.12.16	770	750	20
		07.01.17	702	602	100
		09.01.17	356	350	6
	02.02.17	1150	1120	30	
Palliyarakavu	16.10.16	805	775	30	
Kochi - Pazhayannur	Palliyarakavu	12.12.16	335	325	10
		26.03.17	880	830	50
	Palliyarakavu (P.V.)	17.11.16	368	300	68
		27.12.16	2968	2914	54
		15.1.17	550	540	10
Mulankunnathukavu	Mulankunnathukavu	9.7.16	11032	10822	210
	Kottaram	6.6.16	1515	1510	5
Mullakkal	Mullakkal	03.02.17	61989	61937	52
Nelluvai	Main Nada	7.7.16	650	-	650
		7.8.16	1300	650	650
		20.1.17	1300	-	1300
		27.1.17	1300	650	650
		15.8.16	3132	3062	70
Puthiyedom	Puthiyedom Bhagavathy Temple	24.9.16	1166	1116	50
	Puthiyedom Krishna Temple	24.12.16	1878	1848	30
Ravipuram	Valanjambalam	9.6.16	3555	3530	25
Urakam	Urakam	17.4.16	150	-	150
Kureekkad	Perumpilly Sri. Narasimha Temple	24.04.16	266	246	20
		28.05.16	320	305	15
		29.05.16	270	240	30
		30.06.16	508	478	30

No. of Corrections:

Kureekkad	Perumpilly Sri. Narasimha Temple	18.11.16	644	624	20
		09.02.17	926	906	20
		26.03.17	435	420	15
	Kureekkad	30.09.16	788	778	10
		15.11.16	373	273	100
	Karikkodu Vishnu	31.10.16	5624	5557	67
	Karikkodu Sastha	31.10.16	3957	3947	10
		31.03.17	4136	4081	55
	Melkavu	31.05.16	9558	9552	6
		31.08.16	8208	8134	74
		30.09.16	12172	12104	68
	Poothotta	31.07.16	9773	9581	192
		31.08.16	14649	14613	36
	Rudrapillikavu	30.04.16	4152	4138	14
		31.05.16	3526	3502	24
		30.06.16	3526	3516	10
		31.07.16	3252	3246	6
	Perumpilly Sivan	31.01.17	2506	2471	35
		28.02.17	3975	3957	18
		31.03.17	2026	2018	8
Kandankavu	30.04.16	9097	9092	5	
Thalapuncha	30.06.16	3519	3510	9	
Vytila	Thiru Ayini Temple	2.4.16	10025	10020	5
		12.11.16	10963	10960	3
		14.11.16	4371	4321	50
		6.2.17	5465	5460	5
		24.2.17	20126	20026	100
		4.3.17	10060	10010	50
	Elamkulam Vishnu	2.5.16	567	537	30
		5.5.16	4165	4095	70
		6.5.16	454	446	8
		28.7.16	4201	4161	40
		17.11.16	3459	3398	61
		25.11.16	882	852	30
		17.1.17	498	398	100
		18.1.17	788	638	150
		19.1.17	3636	3340	296
		23.1.17	436	400	36
		9.2.17	2652	2650	2
		12.2.17	442	412	30
		19.2.17	497	451	46
		22.2.17	804	802	2
Vytila	Elamkulam Vishnu	28.2.17	504	500	4
	Vytila Sivan	10.11.16	330	130	200

No. of Corrections:

Vytila -		13.2.17	1150	240	910
	Vytila New counter	11.3.17	460	360	100
	Ananthapuram	12.11.16	1282	1277	5
		31.12.16	5620	5470	150
	Elamkulam Sastha	12.6.16	4255	4074	181
		13.6.16	470	455	15
		7.9.16	1712	1642	70
		20.9.16	1972	1696	276
		3.10.16	363	360	3
		6.11.16	319	299	20
		10.11.16	970	965	5
		15.11.16	2247	2232	15
		23.11.16	5279	5264	15
		28.11.16	2657	2652	5
		1.12.16	1874	1869	5
		2.12.16	1855	1850	5
		3.12.16	4262	4232	30
		6.12.16	1748	1718	30
		17.12.16	8169	8147	22
		23.1.17	470	436	34
26.1.17	2204	2134	70		
Vytila	Elamkulam Sastha	11.3.17	3050	2910	140
		18.3.17	3881	3850	31
	Kavalakkal	19.7.16	8503	8501	2
		6.10.16	2767	1967	800
		8.11.16	3348	3346	2
		3.3.17	5911	5891	20
		5.3.17	2273	2068	205
Thiruvanchikulam	Panthalalukkal	30.09.16	5787	5608	179
	Thiruvanchikulam(Nadavaravu)	15.04.2016	160	-	160
TOTAL					20246

The short ₹20246/- may be made good from the person/persons responsible and credited to GDF.

No. of Corrections:

3.7. OMISSION IN POSTING FROM SATHRAM COLLECTION REGISTER TO CASH BOOK – SHORT CREDIT TO GDF - ₹ 300/- (Thiruvanchikulam)

On verification of the posting of collection amount of Sivajyothi Sathram Collection Register to Cash Book, the following transaction was omitted to record in Cash Book.

Date	Amount collected as per Sathram Collection Register (₹)	Amount credited in Cash Book (₹)	Short (₹)
24.09.2016	300	Nil	300

The short viz:₹300/- may be made good from the Officer responsible and credited to GDF.

3.8. COLLECTION AMOUNT NOT FULLY CARRIED OVER TO CASH BOOK – SHORT REMITTANCE TO GDF – SHALL BE REALISED.(Chottanikkara Sathram)

As per Receipt No. 1231/12.05.16, rupees one hundred was collected towards rent of dormitory. Instead of posting ₹100/- to Collection Register, only ₹50/- was posted to Collection Register and this was carried over to Cash Book on 13.05.16 and remitted (Total as per Cash Book for the day is ₹9,984/-). The short remittance to GDF viz:₹50/- shall be realised and credited to GDF.

3.9. SHORT IN POSTING MUTHALKOOTTU TO CASH BOOK-₹369

The following short credit is found, while posting Muthalkoottu from vazhipadu register to cash book.

Name of Devaswom	Name of Temple	Month/ Year	Muthalkoottu for the month as per vazhipadu Register(₹)	Posted amount in cash book(₹)	Short(₹)
M.G.KAVU	Kodumulli	July/ 2016	11715	11686	29
Vyttila	Kuthapady Sastha	10/16 (Muthal koottu)	13893	13553	340
				TOTAL	369

The short may be made good from the officer/officers responsible and credited to GDF.

3.10. SHORT CREDIT OF MUTHALKOOTTU - FROM TREATMENT COST TO GDF- ₹600 SHALL BE REALISED (Sree Dhanwathari Ayurveda Hospital, Nelluvai)

By issuing the following receipts, during March 2017 (Between 01.03.17 and 31.03.17) treatment cost of 44 numbers of “Elakizhi” was collected at Ayurveda Hospital, Nelluvai.

Receipt No./Date	No.of Kizhi	Rate per Kizhi (₹)
3936/4.3.17	14	550
3938/15.3.17	6	550
3941/21.3.17	10	550
3942/22.3.17	7	550
3943/26.3.17	3	550
3945/30.3.17	4	550
Total	44	

The approved “Muthalkoottu” of each “Kizhi” is ₹150/-. This being the position ₹6,600/- should have been remitted to Nelluvai Devaswom Fund where as ₹6,000/- only is remitted to Devaswom Fund vide Pattamichavaram receipt No. 33874/31.3.17. Hence the short remittance of “Muthalkoottu” viz ₹600/- shall be made good and credited to Devaswom Fund.

3.11. SHORT REALISATION OF TREATMENT COST – SHALL BE REALISED(Sree Dhanwanthari Ayurveda Hospital, Nelluvai)

During 2016-17 the rate for “Kashayadhara” treatment is ₹550/- per treatment. By issuing receipt No 2360/15.8.16, amount was collected from Mr. Shanmugan, an inpatient, @₹420/- per “Kashayadhara” for 14 numbers. Thus there is a short collection of ₹130/- per “Kashayadhara” (550-420=130) from him. The short realisation towards 14 numbers of “Kashayadhara”, viz 14x130= ₹1820/- shall be realised from the responsible person and credited to the accounts concerned including GDF.

3.12. SALE OF MEDICINE –RECEIPTED AMOUNT NOT CREDITED TO DEVASWOM FUND:LOSS ₹730/-(Sree Dhanwanthari Ayurveda Hospital, Nelluvai)

On verification of Sales Register of Medicine, it is seen that an amount of ₹ 730/- has been lost to Devaswom Fund, in the form of collected amount not being credited. Details are given below.

Receipt Book No./ Receipt No./Date	Collected amount(₹)	Credited amount(₹)	Short (₹)
50/2464/8.8.16	430	366	64
50/2465/8.8.16	366	-	366
65/3250/30.10.16	541	401	140
78/3893/25.12.16	556	466	90
93/4644/15.2.17	297	277	20
95/4738/22.2.17	277	227	50
		Total	730

The short viz:₹730/- may be recovered from the person responsible and credited to hospital fund.

3.13. SHORT CREDIT IN BANK

On verification of cash book with Bank scroll, following short credit is found.

Name of Devaswom	Date	Debited amount as per Cash Book(₹)	Credited amount as per bank scroll(₹)	Short(₹)
Kochi-Pazhayannur	2.4.16	35385	35375	10
	6.6.16	7039	7034	5
Chakkamkulangara	22.11.16	12090	11920	170
Kureekkad	31.12.2016	1170	776	394
Anthimahakalankavu	30.03.17	32582	32502	80

As there is difference in the amount debited as per cash book and that credited as per bank scroll, it is suggested in audit that Bank authorities may be contacted so as to rectify the defect.

3.14. AMOUNT DEBITED AS PER CASH BOOK AND CREDITED AS PER BANK PASS BOOK – DOES NOT AGREE (Sree Dhanwanthari Ayurveda Hospital, Nelluvai)

The Ayurveda Hospital at Nelluvai has an account at Dhanalaxmi Bank Ltd., Kumaranellur by the name M/s Kshemam Nelluvai Ayurveda Hospital. (A/c No. 007105300006854). On verification of remittance of cash collected to this account, a short credit of ₹60/- is noticed in Bank account on 30.07.16 as the total amount debited as per cash book as on 30.07.16 is ₹9,578/- where as the amount credited to the bank account is ₹9,518/-. The short credit shall be rectified

3.15. WRONG POSTING IN BANK SCROLL NOTICED - RECTIFICATION SUGGESTED (MULLAKKAL DEVASWOM)

The amount credited by Mullakkal Devaswom to GDF in the following cases are seen wrongly credited to the accounts of Karumarakkad Devaswom.

Date of Debit by Mullakkal Devaswom	Amount(₹)	Date of entry in Pass sheet	Remarks
12.4.16	1359	12.4.16	Amounts remitted by Devaswom Officer Mullakkal, wrongly credited to the Accounts of Karumarakkad Devaswom
22.3.17	12859	22.3.17	

This mistake shall be rectified at the earliest with intimation to Audit.

3.16. WRONG POSTING IN BANK SCROLL NOTICED - RECTIFICATION SUGGESTED.(Chittoor Devaswom)

The following amount credited by Chittur Devaswom to GDF is seen wrongly credited to the accounts of Pallanchathannur Devaswom.

Date of Debit by Chittur Devaswom	Amount(₹)	Date of entry in bank scroll	Remarks
03.03.2017	67675	03.03.2017	Amount remitted by Devaswom Officer, Chittur- wrongly credited to the Accounts of Pallanchathannur Devaswom

This mistake shall be rectified at the earliest with intimation to audit.

No. of Corrections:

3.17. AMOUNT COLLECTED NOT ENTERED IN CASH BOOK ON THE DATE OF COLLECTION – OMISSION MAY BE LOOKED INTO (Thavankavu)

As per Pattamichavaram receipt No. 32915/03.03.17 ₹360/- was collected being the amount of Thalakkottukara Shop Rooms Rent. But the same was not entered in cash book on that date itself. The same was entered in cash book on 13.04.17 only. As the amount collected was not entered in cash book it was not remitted to GDF during the year under audit. Had the Collection Register been updated regularly the omission should have been noticed then and there itself. Even on the close of Financial Year the omission was not noticed. There is another possibility that the amount might have been collected on 13.04.17 itself by backdating it on 03.03.17 in order to avoid collection of penal interest on room rent for a delayed remittance, as there is no system of reporting the last receipt issued for a particular financial year on the next day of that financial year to the higher authorities. Hence the omission may be explained and the details of remittance of the amount to GDF may be produced.

3.18. RATE OF VAZHIPADU INCREASED BY DEVASWOM OFFICER – NOT APPROVED BY COCHIN DEVASWOM BOARD TILL DATE- EXCESS AMOUNT COLLECTED FROM THE DEVOTEES THAN THE APPROVED DEVASWOM RATE LIST – AMOUNT COLLECTED IN EXCESS NOT REMITTED TO G.D.F.- ENQUIRY SUGGESTED(THIRUVANKULAM DEVASWOM)

1) The approved rate of 'Ganapathihomam' in Perunninamkulam Temple is ₹60/-. From 1.5.2016, in Perunninamkulam temple (keezhedom of Thiruvankulam Devaswom), the rate of Ganapathihomam was increased to ₹110/-. Sanction is not obtained from the Devaswom Board for this increase in rate till date of audit. Since the increased rate is collected from Devotees, the excess amount collected (ie. ₹50 per vazhipadu) should have been remitted to GDF as muthalkoottu. In 2016 December, the excess amount (ie. ₹50 per vazhipadu) collected for 13 Ganapathihomam was not remitted to GDF. Hence it is suggested in audit that the omission to remit the amount collected to GDF may be enquired into apart from realising the short credited amount, viz: ₹ 650/- from the person responsible.

2) The approved rate of Koottupayasam is ₹50/-. From 1.5.2016, at Perunninamkulam temple the rate was increased to ₹90/- by the Devaswom Officer. Sanction is not obtained from the Cochin Devaswom Board for this increase in rate till date of audit. In 2016 December, the excess amount (ie. ₹40 per vazhipadu) collected to 6 koottupayasam was not remitted to G.D.F. Hence it is suggested in audit that the omission to remit the amount collected to GDF may be enquired into apart from realising the short credited amount viz: ₹ 240/-(6×40) from the person responsible.

3.19. RATE OF VAZHIPADU INCREASED BY DEVASWOM OFFICER – NOT APPROVED BY COCHIN DEVASWOM BOARD TILL DATE- EXCESS AMOUNT COLLECTED FROM THE DEVOTEES THAN THE APPROVED DEVASWOM RATE LIST – AMOUNT COLLECTED IN EXCESS NOT REMITTED TO G.D.F.- ENQUIRY SUGGESTED(CHOWARA DEVASWOM)

The approved rate of Ganapathy homam is ₹60/-. In Chengal temple, the rate of Ganapathy homam vazhipadu was increased to ₹100/- from 1.5.2016 onwards. However sanction is not obtained for this increase in rate from the Board. The Devaswom Officer has not even submitted a proposal for increasing the rate. In other words the Devaswom officer is collecting the increased rate of vazhipadu without obtaining sanction from the Board. In August 2016, only the Muthalkoottu as per the existing Devaswom rate of

₹60/- is remitted to GDF. During this month, seventeen Ganapathy homam vazhipadus were performed in Chengal temple. The excess amount of ₹40/- collected in each Ganapathy homam is not remitted to GDF. Hence it is suggested in audit that the omission to remit the amount collected to GDF may be enquired into apart from realising the short credited amount viz:₹680/-(17x40) from the person responsible.

The short amount of ₹680/- has to be made good from the person responsible and get credited to GDF. The practice of revising the rate of vazhipadu according to the will of Devaswom Officer, without obtaining sanction from Devaswom Board must be avoided in future.

3.20. ENHANCEMENT OF CHUTTUVILAKKU NIRAMALA RATE – BOARD ORDER NOT OBTAINED (NELLUVAI DEVASWOM)

The rate for conducting chuttuvilakku Niramala at Nelluvai Sree Dhanswantari Temple was enhanced from the existing. ₹4500 to ₹5500 w.e.f. 1.5.16 by Devaswom Officer without obtaining any Board order. In the absence of Board order Audit is not in a position to ascertain the genuineness of the amount collected towards this vazhipadu and the Muthalkoottu attached with it. Hence it is suggested in audit that the Board order permitting the collection as per the rate mentioned supra shall be produced for verification along with the rate and muthalkoottu.

3.21. FIXATION AND REALISATION OF RATE FOR A VAZHIPAD NOT INCLUDED IN THE APPROVED VAZHIPADU RATE LIST – BOARD PERMISSION NOT OBTAINED.(Kureekkad)

On verification of Vazhipadu Receipt No. 256702/15.11.2016, it was found that ₹ 51/- was realised and credited to perform the Vazhipad “Thakkol Pooja” in the Rudrapillikkavu Temple. However this Vazhipadu is not seen included in the approved Vazhipadu rate list of the Board. Moreover subsequent ratification is not seen obtained for the same. Hence it is suggested in audit that either the action of the Devaswom Officer may be ratified or else explanation may be sought from him for making a collection towards a Vazhipad which is not included in the approved rate list of Board.

3.22. BOARD ORDER TO TAKE STEPS TO FIX THE RATE OF CHANDANAM CHARTHU OF THRIKULASEKHARAPURAM TEMPLE – NOT ADHERED TO – BROUGHT TO NOTICE (SRINGAPURAM DEVASWOM)

In order to perform the vazhipadu of Desavatharam Chandanam Charthu for 11 days at Thrikulasekharapuram Temple Kshethra Upadesaka Samithy had remitted ₹5500/- vide Pattamichavaram receipt No.36736/27.2.2017. The amount is the muthalkoottu for the vazhipadu for 11 days vide rate approved by the Board as per order No.A5-2506/14 dated: 21.11.14 for the year 2014-15.

While approving the action of the Junior Devaswom Officer to collect ₹5500/- as muthalkoottu for 11 days, it was clearly instructed in the above order that by the next year (ie.2015-16) Junior Devaswom Officer should take steps to get the rate fixed for the vazhipadu. But no action is seen taken as instructed in the Board order .

Hence it is suggested in audit that steps may be taken to fix the rate and include the item in the Devaswom rate list.

3.23. SALE OF FOREIGN CURRENCY – LOSS TO DEVASWOM BOARD – ₹ 17419 /-

On verifying the sale of foreign currencies kept in Cochin Devaswom Board in 2016-17 Financial year, the following irregularities were noticed. (Board office file No.A9/5485/12, foreign currency register, yadasth for sale and bulk purchase memo of India Cements Capital Ltd.' were verified).

Same currencies are seen sold at different rates on the same date. A portion of collection of same currencies are seen sold at market rate, while the rest of the collection of same currencies are sold at a meagre rate. The huge difference in the exchange rates are traced from bulk purchase memo of India Cements Ltd, (buyer of these foreign currencies). In the bulk purchase memo, those currencies sold at a meagre rate are noted as old/damaged.

In the above circumstances, how a portion of the same currencies were sold at a meagre rate may be looked into. The loss of ₹17419/- occurred to Devaswom Board in connection with this is worked out and shown below.

Sl. No	Name of currency	Value of Currency	Bulk purchase Memo No. and Date	Amount Received						Loss(₹)
				Value	Rate of Indian Rupee (₹)	Indian Rupees (₹)	Value	Rate (₹)	Indian Rupees (₹)	
Loss in the Sale of Foreign Currencies on 04.5.16 Vide Yadasth No.30224 to 30227 Dated:04.5.2016										
1.	Saudi Arabian Riyal	4995 Riyal	1429/04.5.16	4994 01	17.20 1.00	85896.80 1.00	4995 Riyal	17.20	85914.00	16.20
				4995 Riyal		85897.80				
2.	U.S. Dollar	1762 Dollar	1429/04.5.16	1742 20	66.10 5.00	115146.20 100.00	1762 Dollar	66.10	116468.2	1222.00
				1762 Dollar		115246.20				
3.	Singapore Dollar	1417 Dollar	1429/04.5.16	1403 14	48.20 4.00	67624.60 56.00	1417 Dollar	48.20	68299.40	618.80
				1417 Dollar		67680.60				
4.	Malasian Ringgit	13984 Ringgit	1429/04.5.16	13982 2	15.90 1.00	222313.80 2.00	13984 Ringgit	15.90	222345.60	29.80
				13984 Ringgit		222315.80				
5.	Oman Riyal	207.3 Riyal	1429/04.5.16	206.900 0.400	170.00 3.00	35173.00 1.20	207.3 Riyal	170.00	35241.00	66.80
				207.3 Riyal		35174.20				
6.	Behrain Dinar	548.5 Dinar	1429/04.5.16	548.00 0.50	172.10 5.00	94310.80 2.50	548.5 Dinar	172.10	94396.85	83.55
				548.5 Dinar		94313.30				
7	Kuwait Dinar	184.5 Dinar	1429/04.5.16	154.00 30.50 184.50	217.30 3.00	33464.20 91.50 33555.70	184.5 Dinar	217.30	40091.85	6536.15
Loss of Sl.No.1 to 7										8573.30
Loss in the sale of foreign currencies on 05.09.2016 vide Yadasth No.30235 to 30239 Dated: 9.2.2016										
1.	Saudi Arabian Riyal	1251 Riyal	1310/05.09.16	1214.00 37.00	17.20 1.00	20880.80 37.00	1251 Riyal	17.20	21517.20	599.40
				1251 Riyal		20917.80				
2.	Malasian Ringgit	12247 Ringgit	1310/05.09.16	12226 21	15.50 2.00	189503.00 42.00	12247 Ringgit	15.50	189828.50	283.50
				12247 Ringgit		189545.00				

No. of Corrections:

3.	Kuwait Dinar	73.25 Dinar	1310/05.09.16	64.75 8.50	215.00 5.00	13921.25 42.50	73.25 Dinar	215.00	15748.75	1785.00
				73.25 Dinar		13963.75				
4	Oman Riyal	117.9 Riyal	1310/05.09.16	112.90 5.00	171.7 4.50	19384.93 22.50	117.9 Riyal	171.7	20243.43	836.00
				117.90		19407.43				
5	Qatar Riyal	25641 Riyal	1310/05.09.16	25587.00 54.00	17.70 1.00	452889.9 54.00	25641 Riyal	17.70	453845.7	901.80
				25641.00		452943.9				
6	Behrain Dinar	37.5 Dinar	1310/05.09.16	36.00 1.50	174 4.00	6264.00 6.00	37.5 Dinar	174	6525.00	255.00
				37.50		6270.00				
7	Singapore Dollar	531 Dollar	1310/05.09.16	518.00 13.00	48.00 2.50	24864.00 32.50	531 Dollar	48.00	25488.00	591.50
				531.00		24896.50				
Loss of Sl.No.1 to 7										₹5252.2
Loss in the sale of foreign currencies on 31.01.2017 vide Yadasth No.30266 to 30271 Dated: 31.1.2017										
1	Saudi Arabian Riyal	3781 Riyal	1452/31.01.17	3711 70	17.50 2.00	64942.50 140.00	3781 Riyal	17.50	66167.5 0	1085.50
				3781		65082.50				
2	Qatar Riyal	3899 Riyal	1452/31.01.17	2965 924 10	18.05 17.05 1.00	53518.25 15754.20 10.00	3899 Riyal	18.05	70376.9 5	1094.50
				3899		69282.45				
3	Oman Riyal	214.3 Riyal	1452/31.01.17	211.9 2.4	172.05 3.00	36457.40 7.20	214.3 Riyal	172.05	36870.3 2	405.72
				214.3		36464.60				
4	Kuwait Dinar	50 Dinar	1452/31.01.17	45.25 4.75	217.20 5.00	9828.30 23.75	50 Dinar	217.20	10860	1007.95
				50.00		9852.05				
Loss of Sl.No.1 to 4									=	3593.17
Total Loss = 8573.30+5252.20+3593.17=₹17418.67										
rounded to ₹17419/-										

3.24. VISHNU SAHASRANAMAM – ENHANCED RATE NOT GIVEN EFFECT TO-LOSS TO GDF (Thriprayar)

Devaswom Board vide Order No. A3/2004/16 dated 29.04.16 had increased the rate of special pushpanjali vazhipadu w.e.f. 01.05.16. There was a confusion regarding collection of increased rate in respect of Sahasranama pushpanjali. Later Board vide Order No. A3/2004/16 dated 04.11.16 had clarified that the rate of Sahasranama Pushpanjali must be realised at ₹30/vazhipadu. During 2016-17 in Triprayar Temple the vazhipadu was performed at ₹25 (rate applicable to Sahasranama Pushpanjali – vide Order No. A3-5832/12/15.07.14 from 16.07.14).

On enquiry regarding realisation of vazhipadu at a lower rate (ie.at ₹25/-) it was replied that Vishnusahasranama Pushpanjali is not included in the list of Sahasranama Pushpanjalis under serial number 13 of Archanas approved in the order dated 15.07.14. It is also stated that revised rate is realised from 2017-18 onwards. This shows that inspite of the clarification given the increased rate was not collected in Triprayar Temple from November 2016 either. From 11/2016 to 3/2017 total number of vazhipadu conducted towards this item is tabulated below.

No. of Corrections:

Sl. No.	Month	No. of Vazhipadus
1	11/16	256
2	12/16	167
3	1/17	266
4	2/17	258
5	3/17	358
	Total	1305

Due to non collection of rate of Vishnusahasranamam at the rate as clarified by the Board, Devaswom suffered a deficit of ₹6,525/-(5x1305) in Muthalkoottu. The same shall be recovered.

3.25. “ENNA VAZHIPADU” RATE - NOT INCREASED IN CONSONANCE WITH THE INCREASE IN BASIC UNIT RATE – LAXITY ON THE PART OF RESPONSIBLE OFFICERS – LOSS TO GDF. (ASSISTANT COMMISSIONER’S OFFICE, THRIpunITHURA)

Cochin Devaswom Board had issued orders (vide Order No. A3/5832/12 dated 15.07.14) relating to the rate list of various vazhipadus w.e.f. 16.07.14. In this order the rate of various “Puravaka Sales” vazhipadus are mentioned from pages 112 to 117. “Enna Vazhipadu” is a Puravaka sales vazhipadu with rate being ₹5/- per vazhipadu. The rate analysis of this vazhipadu as per the rate list is given below.

Oil (Enna)20 gram	-	1.40
Muthalkoottu	-	<u>3.60</u>
Total	-	<u>5.00</u>

This rate list had only one rate prescribed for this item of vazhipadus.

However in Ernakulam Siva Temple this Vazhipadu was conducted with 3 different rates in multiples of ₹5/-. They are “Enna Vazhipadu” with rates ₹5/-, ₹10/-, ₹25/- respectively and the “Muthalkoottu” was fixed at ₹3.60, ₹7.20 and ₹18.00 respectively. The Balance amount (Other than Muthalkoottu) in each vazhipadu was the rate of Material Cost in multiples of 20 gram Oil (Enna).

Cochin Devaswom Board had increased the rate of “Enna Vazhipadu” from ₹5/- to ₹6/-, vide Order No. A4/2004/16 dated 20.02.16, with the increase in rate being fully accounted towards Muthalkoottu thereby increasing the Muthalkoottu Vihitham from ₹3.60 to ₹4.60 in each vazhipadu.

Based on the report of Assistant Commissioner, Thrippunithura Group on 08.07.16, the Special Devaswom Commissioner had approved the rate of “Enna Vazhipadu” from ₹10/- to ₹12/- vide Order No. A3/2004/16 dated 03.12.16. Even this order, that too based on the report of Assistant Commissioner of Thrippunithura Group, was silent about the rate of ₹25/- associated with this kind of Vazhipad.

Thus at Thrippunithura Poornathrayeesa Temple, Where “Enna Vazhipadu” is in existence with two different rates (viz. ₹5/- per vazhipadu, ₹10/- per vazhipadu before revision, was revised to ₹6/- per vazzipadu and ₹12/- per vazhipadu with Muthalkoottu being increased as per order, whereas at Ernakulam Siva Temple the rate increase was limited to the Vazhipadu with ₹5/- only and no increase was effected on vazhipadus with rates ₹10/- per vazhipadu and ₹25/- per vazhipadu.

Neither the Devaswom Officer of Ernakulam Devaswom nor the Assistant Commissioner, Thrippunithura Group had pointed out the rate difference to the Board. Thus while giving effect to the increase in rate to “Enna Vazhipadu” from ₹5/- to ₹6/- no corresponding increase was effected on “Enna Vazhipadu” with the rates ₹10/- per vazhipadu and ₹25/- per vazhipadu. Even the rate increase to “Enna Vazhipadu” from

₹10/- to ₹12/- per vazhipadu, approved vide Order No. A2/2004/16 dated 03.12.16, was not given effect to in Ernakulam Devaswom.

The number of “Enna Vazhipadu” conducted during 2016-17 in Ernakulam Devaswom as revealed from Puravaka Accounts of the Vazhipadu are given below.

Sl. No.	Voucher No. & Date	P.V. Sales Puravaka Accounts month	No. of Enna Vazhipadu		
			₹6/- per vazhipadu	₹10/- per Vazhipad	₹25/-per vazhipadu
1	204/16-17 dtd.10.05.16	4/16	2835	5946	1995
2	366/16-17 dtd.30.06.16	5/16	2465	5836	1902
3	491/16-17 dtd.11.07.16	6/16	2598	5938	1813
4	649/16-17 dtd. 10.08.16	7/16	3216	7827	2381
5	830/16-17 dtd. 09.09.16	8/16	2965	8646	2372
6	937/16-17 dtd. 13.10.16	9/16	2694	6660	2097
7	1092/16-17 dtd. 09.12.16	10/16	3276	7938	2298
8	1215/16-17 dtd. 20.12.16	11/16	2954	7293	1997
9	1380/16-17 dtyd. 10.01.17	12/16	3004	7245	2103
10	1574/16-17 dtd 10.02.17	01/17	3151	7533	2242
11	1748/16-17 dtd. 10.03.17	02/17	3046	9868	2886
12	60/16-17 dtd. 11.04.16	03/17	3000	6642	2016
Grand Total			35204	87372	26102

From the table it is clear that had the rate of ₹10/- and ₹25/- per vazhipadu been increased to ₹12/- and ₹30/- per vazhipadu respectively (i.e. in multiples of 6) it would have fetched ₹3,05,254/- to Muthalkoottu $[(87372 \times 2) + (26102 \times 5)] = 174744 + 130510 = 305254$.

In other words, when Devaswom Board is in difficulty to find out additional sources of revenue generation, there is laxity on the part of responsible persons in fixing and administering various rates of vazhipadu. This is seriously affecting the financial interest of Board.

Hence specific reply is solicited for not increasing the rate of “Enna Vazhipadu” in consonance with the increase in basic unit rate of vazhipadu and consequential loss to GDF.

[To Audit Enquiry No. 4 dated 20.12.17 – No reply was received from Assistant commissioner’s Office].

3.26. MISSING OF ORIGINAL RECEIPT – ENQUIRY SUGGESTED (POTHANI DEVASWOM)

While checking collection from vazhipadu receipts of Pothani Devaswom it was found that the original vazhipadu receipt No.27605 in Book No.139 is missing. An enquiry (Enquiry No.1/27.2.2018) was given to Devaswom Officer asking him to explain the reason for the same. The Devaswom Officer had reported that the matter was earlier

brought to the notice of Assistant Commissioner Thiruvanchikkulam Group vide Lr.No.C.27/2017/Dt:8.2.17 and it was an error committed by Kazhakam of Padiyur Vaikam Temple, where the receipt was put to use. However no further action was forthcoming from the Assistant Commissioner, Thiruvanchikkulam. Hence it is suggested in audit that (as the original receipt is missing) an enquiry may be conducted so as to ascertain whether the Kazhakam is guilty or not in the whole issue.

3.27. ORIGINAL VAZHIPAD RECEIPTS MISSING – KARIKKODE SASTHA TEMPLE(Kureekkad)

Receipt Book No. 542 was allotted to Karikkode Sastha Temple for Vazhipad collection. On verification of this receipt book it was found that receipt Nos. 108201 to 108204 (both inclusive) were missing. In the Collection Register these receipts were stated to be issued to perform the Vazhipad “Neeranjnam” and collection of @₹35/-each were realised.

An Audit Enquiry was issued to the Devaswom Officer in this regard. (Audit Enquiry No. 1 dt. 23.05.2018). But no reply was received. As any amount can be collected by using the missing receipts, even the Revenue Inspector has not seen reported the matter to the higher authorities. Hence a satisfactory explanation may be given in this regard.

3.28. ORIGINAL AND DUPLICATE OF VAZHIPADU RECEIPTS MISSING(Vyttila)

On verification of Receipts of Elamkulam Vishnu Temple, it is seen that the original receipts and its duplicates in respect of Rt.No.434537, 434538, 434539, 434541 are missing from the Receipt Book No.2173. These are not face value tickets and hence any amount can be collected by using these receipts.

On verification of the file concerned with the missing of receipts kept in Devaswom, it is seen that the same was reported on 3.11.2016 to Kadavanthra Police Station by Devaswom Officer. This incident was also brought to the notice of Assistant Commissioner, Thrippunithura Group.

Further details were not forthcoming from the file kept in Devaswom. Whether any internal enquiry was conducted is not known from the file. Hence it is suggested in audit that the progress of the case has to be reported.

3.29. RECEIPTS ISSUED FOR ₹40/- NOTED AS “CANCELLED” IN VAZHIPADU REGISTER – DUPLICATE COPY OF RECEIPT NOT ATTACHED WITH THE ORIGINAL – CANCELLATION NOT ADMITTED IN AUDIT.(M.G.KAVU)

As per Rt.330435/28.7.16, ₹40/- is seen collected in Eraneswaram Temple and the corresponding entry in Vazhipadu Register, with this receipt is posted as “cancelled”. But at the same time the duplicate of this Receipt is not attached with the Receipt Book. Hence the amount of receipt viz: ₹40/- has to be recovered from the officer responsible and credited to GDF.

3.30. LAXITY IN KEEPING ORIGINAL RECEIPTS – GENUINENESS OF COLLECTION NOT ASCERTAINED.(Chirangara)

The collection made with Receipt Nos. 2126, 2127, [(Receipt Book No. 43)-in Chirangara Temple, Development Fund Donation Coupon] are seen made on the same date (05.01.2017) and it is issued to the same party for performing the same vazhipadu and the amount collected are identical. As in other cases, here also the original is kept in receipt book and duplicates are seen issued to parties. The writing in 2127 is the carbon copy of what is being written in Receipt No. 2126. The fact that the Receipt No. 2127 is

the carbon copy of 2126 and the amount booked under these two receipts are identical signifies that the collection made by these two receipts are not in order. In this circumstance audit is not in a position to ascertain the amount collected by way of receipt numbers 2126 & 2127. This discrepancy shall be explained.

3.31. ORIGINAL RECEIPT – ISSUED TO PARTY – IRREGULAR(Chirangara)

On verification of Vazhipad receipts of Chirangara Devaswom it is seen that original receipts are issued to parties and duplicate copies of receipt are kept in receipt book itself. Details are tabulated below.

Name of Temple	Receipt Book No.	Receipt No./Date	Item	Amount in carbon copy(₹)
Chrangara Bhagavathy Temple	36	1777/27.01.2017	Chrangara Temple Development Fund – Donation	200 (not written in words)
	48	2383/06.02.2017	-do-	100
Chirangara Vishnu	1435	286945/01.09.16	Ottayappam	60

While receipts in the form of TR-5 are used for collection of money, the rule of issuance of receipt is that original should be retained and duplicate shall be issued to party. However this rule is not seen adhered to here. Neither the Devaswom Officer nor the Revenue Inspector has reported this mistake. Hence it is suggested in audit that specific reply shall be furnished against this irregularity.

3.32. ORIGINAL RECEIPT KEPT AT DEVASWOM IN A RECEIPT BOOK IS THE CARBON COPY OF A PREVIOUS RECEIPT – GENUINENESS OF COLLECTION NOT ASCERTAINED.(Anthikkadu)

Receipt Book No. 606, bearing 200 receipts (both original and duplicates) serially numbered from 121001 to 121200, was issued to Arimpoor Koottala Temple, a Keezhedam of Anthikkad Devaswom, for collection. The receipt book contains 50 pages and in each page 4 receipts are printed. On verification of collection, the collection made with Receipt No. 121076 and 121080 are seen made on the same date as per the entries in Collection Register (i.e., on 01.02.2017) where as no date is written on the receipts. These receipts are seen issued to the same party (Navneeth Krishna) for performing the same vazhipadu (Ganapathy Homam) by collecting ₹60/- each. However the entries in Receipt No. 121080 is the carbon copy of the entries made as in 121076.

As the entries made in the original kept at Devaswom Office vide receipt No. 121080 is a carbon copy of 121076 audit is not in a position to ascertain the genuineness of the collection made through these receipts. This discrepancy may be explained.

3.33. ITEMS RECEIVED IN KIND – NOT ADJUSTED IN PURAVAKA ACCOUNTS - LOSS MAY BE RECOVERED (M.G.KAVU)

The following items received in kind during 2016-17 were not adjusted through puravaka accounts.

- a) A tin of ghee weighing 15kg received vide Nadavaravu Receipt No.95651/5.4.16.
- b) 25 Coconuts received Vide Nadavaravu receipt No.95660/1.7.16 and 85 coconuts received vide Pattamichavaram receipt No.32865/28.5.16 (Total 110 Nos.).

As these items are not adjusted through Puravaka Accounts the minimum loss sustained to GDF is worked out as below.

Value of 15kg. Ghee @ ₹200 /kg as per rate list	=	3000
Value of 110 Coconuts @ ₹ 9/coconut as per rate list	=	<u>990</u>
Total	=	<u>3990</u>

Thus minimum loss viz: ₹ 3990/- shall be recovered and credited to GDF.

3.34. PATHIRAKOTTUKAVU MAKARA BHARANI PARA - ITEMS RECEIVED IN KIND –NEITHER ADJUSTED NOR DISPOSED OF BY AUCTION- RECOVERY AT MARKET RATE SUGGESTED (VELAPPAYA)

Items mentioned below accounted vide Nadavaravu Receipt numbers 100986 and 100987/5.2.17 , which were received during Pathirikottukavu Makra Bharani Para of 1192 ME, are not seen adjusted so far. They are not disposed off by way of auction either.

Item	Nos.	Weight
1) Paddy	-	2205kg
2) Jaggery	-	354kg
3) Turmeric	-	300kg
4) Coconut	492	

The Board vide Order No. M1-1591/17 dated 23.03.17 had entrusted the Revenue Inspector to initiate the auction procedure.

Eventhough Board had ordered to initiate auction during the tenure of Sri. Pradeepkumar, Devaswom Officer there is nothing on record to show that the auction was conducted. Moreover he had not handed over the charge of these items to his successor either. Hence it is suggested in audit that the loss sustained to GDF due to non auction of the items shall be made good from the person responsible at market rate.

3.35. NADAVARAVU RECEIPT ITEM RECEIVED – NOT ENTERED IN REGISTER NEITHER ADJUSTED NOR AUCTIONED – VALUE OF ITEM MAY BE RECOVERED(Chowara Devaswom)

15Kg of oil was received in Devaswom by Nadavaravu receipt No.96667/17.11.2016 (Book No.1934). But the item was not entered in the Nadavaravu register and is neither adjusted nor auctioned. Hence it is suggested in audit that cost of 15kg. of oil may be made good from the officer responsible and credited to GDF

3.36. NADAVARAVU ITEMS – NEITHER AUCTIONED NOR ADJUSTED – LOSS TO DEVASWOM (Chakkamkulangara)

The following Nadavaravu items received during 2016-17 are neither auctioned nor adjusted. These items are not entered in Minor Eradavu Register and Nadavaravu Adjustment Register. Details are given below.

Receipt No./Date	Item	Quantity
158036/08.04.16	1 tin oil	1 tin oil (15 kg)
387031/03.09.16	Jaggery	10 kg
46147/27.01.17	Sesame	8 kg

Hence it is suggested in audit that the cost of these items shall be made good from the person responsible at market rate.

3.37. ADJUSTMENT REGISTER (Vyttila)

As per the Nadavaravu Adjustment Register 4kg of sugar and 2kg. of jaggery were pending adjustment for the year 2015-16. These items were not carried over as OB for the year 2016-17 and hence was not adjusted. So it is suggested in audit that market value of these items may be recovered from the person responsible.

3.38. BHANDARAM COLLECTION DECREASED

The bhandaram collection in kezhedom temples under various Devaswoms has shown a decreasing trend during 2016-17 as compared to that of the previous year. The details of Devaswoms where the collection has marked a decrease of 15% or more is tabulated below.

Name of Devaswom	Name of Temple	Amount collected 2015-16(₹)	Amount collected in 2016-17(₹)	Percentage of decrease
Anthimahakalankavu	Kadukassery	15002	12243	18.39%
Arattupuzha	Thottipal Bhagavathy	136194	97137	28.68%
Chowara	Nambilly	86136	57213	33.58%
	Chengal	104020	47289	54.54%
Kachanappilly	Viyur	4,12,497	2,25,417	45.35%
Neithalakkavu	Thiruvenkilam	23896	19379	18.90%
Pzhayannur	Swarnakavu	24471	12011	50.91%
	Kodathoor	9872	6439	34.77%
	Elamannil	2393	1174	50.94%
	Pantheerarakavu	866	427	50.69%
	Malachi Mundara Kodu	957	526	44.00%
Pazhuvam	Aneswaram	58944	44498	24.50%
Pothani	Kallisseri	25930	14765	43.05%

No. of Corrections:

Sankaramangalam	Sankaramangalam	124555	90331	27.48%
	Nambyankavu	139747	118090	15.49%
	Ithikulam	12211	9535	23.39%
	Anuruli	18199	13503	25.80%
Arikanniyur	Manigramam	78,254.00	57,322.00	26.75%
	Pelekkat Payyur	40,900.00	33,377.00	18.39%
Poonkunnam	Ramanchira	68553	50764	25.95%
Chakkamkulangara	Palliparambu	160812.00	83528.00	48.06%
	Maradu Pandavath	50649.00	42719.00	15.66%
Chittoor Krishna Swami	Mulavukad Siva	1,66,186.00	1,17,031.00	29.58%
Mayannur	Mayannur Kavu	1014784	636115	37.32%

The reason for the decrease in Bhandaram collection may be looked into and if necessary suitable remedial action may be taken to arrest the decreasing trend.

3.39. COUNTING OF BHANDARAM AT IRANI URA TEMPLE – SHORT REMITTANCE – NEED RECOVERY(MULLAKKAL DEVASWOM)

The details of counting of Bhandarams at Irani Ura Temple vide Bhandaram Yadasthu 8139/10.3.17 are given below.

Denomination	Amount (₹)
100×4	400
50×1	50
20×17	140
10×33	330
5×01	5
10(coin) ×3	30
5(coin) ×33	165
2(coin) ×121	242
1(coin) ×191	191
50Ps×26	13
Total	1566

This amount (viz ₹1566/-) was taken as receipt vide Nadavaravu Rt.No.112211/10.3.17. But the amount to be credited to GDF being the collection of ₹ 20 ×17 is ₹340 where as it is counted as ₹140 as per Yadasthu. Hence the short remittance of ₹200/- need recovery from the person/persons at fault.

3.40. POONKUNNAM DEVASWOM -BHANDARAM YADASTHU – AMOUNT SHOWN AS COLLECTION – DOES NOT MATCH WITH THE DENOMINATION WRITTEN - CREDIBILITY OF THE SYSTEM AT STAKE

₹13,559/- was accounted vide Nadavaravu receipt No. 102232/24.2.17 in connection with the amount received from various Urulis (Open Kanis) kept at Poonkunnam Temple on Sivarathri day between 5am to 8am. The amount was accounted in Bhandaram Yadasthu No. 48652 as stated below.

No. of Corrections:

Currency Denomination	Nos.	Amount(₹)
500 Rupee Note	1	500
100 Rupee Note	14	1400
50 Rupee Note	22	1100
20 Rupee Note	62	3100
10 Rupee Note	532	5320
5 Rupee Note	12	60
2 Rupee Note	-	-
1 Rupee Note	-	-
10 Rupee Coin	26	260
5 Rupee Coin	124	620
2 Rupee Coin	345	690
1 Rupee Coin	486	486
50 paise	46	23
	Total	13559

In the Yadasthu the amount collected has been certified by Vigilance Authorities as well as Head Clerk of Cochin Devaswom Board Sri. V.R. Mohanan.

On verification of Yadasthu following observations are made in audit.

- i Yadasthu is the primary book of entry and as such the entries in it are significant. At the time of Bhandaram/Open Kani counting no outside amount is clubbed with the collection through Bhandaram/Open Kani and hence there is no possibility of excess/short remittance after counting. Thus what is counted is to be remitted. Hence any difference noticed to the total amount counted and accounted in various denominations should have been noticed then and there itself. More over after counting competent authorities are putting their signature.

But in this instance (as shown above) no one had noticed that ₹3100/- was accounted for ₹20/- denomination instead of ₹1240/-(20x62=1240) there by resulting in excess remittance of ₹1860/-

- ii This kind of irregularity points to the possibility of Yadasthu being written on a subsequent time instead of at the time of counting and remittance itself. Otherwise the difference would have been noticed then and there itself.

As the credibility of the system is at stake, it is suggested in audit that internal control mechanisms shall be strengthened so as to avoid such inconsistency in future.

3.41. SHORT CREDIT TO GDF DUE TO SHORT ACCOUNTING IN BHANDARAM YADASTHU – RECOVERY OF AMOUNT SUGGESTED(NENMARA DEVASWOM)

As per Bhandaram Yadasthu No.12554/29.9.16, the details of counting of Bhandaram for the day is as detailed below.

Denomination (₹)	Nos.	Amount (₹)
1000	Nil	Nil
500	Nil	Nil
100	14	1400.00
50	7	350.00
20	23	460.00

No. of Corrections:

10	321	3210.00
5	23	115.00
2	Nil	Nil
1	Nil	Nil
10 (Coin)	5.00	50.00
5(Coin)	202	404.00
2(Coin)	652	1304.00
1(Coin)	361	361.00
0.50	130	65.00
Total		7719.00

This amount (viz: ₹7719/-) was booked as collection as per Nadavaravu Receipt No. 97877/29.9.16 and was taken into cash book and remitted to GDF.

Instead of taking collection amount with ₹5 coin as ₹1010/- it was taken as ₹404/- as per Yadasthu (as detailed above) resulting in a short credit of ₹606/- (1010-404=606) to GDF. The amount viz: ₹ 606/-, shall be recovered.

3.42. BHANDARAM YADASTHU WRITTEN AND THE AMOUNT REMITTED TO GDF – DO NOT AGREE – SHORT CREDIT TO GDF SHALL BE REALISED (Kadavallur)

As per Bhandaram Yadasthu No. 37535 dt. 27.03.17, Kadavallur Devaswom Keezhedam Rishimanna Temple Bhandaram were opened and the yadasthu is written below.

Denomination	Nos.	Amount(₹)
100 (Note)	2	200.00
50 (Note)	1	50.00
20 (Note)	6	120.00
10 (Note)	34	340.00
05 (Note)	4	20.00
02 (Note)	1	02.00
01 (Note)	1	01.00
10 (Coin)	5	50.00
05 (Coin)	30	150.00
02 (Coin)	96	192.00
01 (Coin)	308	308.00
50 paise	18	09.00
	Total	1397.00

Thus, instead of writing ₹1442/- it was written as ₹1397/- as per Yadasthu and only this much amount was taken into each book (vide Nadavaravu Receipt No. 102187/27.03.17) and remitted. The short credit of ₹45/- shall be recovered and credited to GDF.

As Yadasthu is written at the time of Bhandaram counting itself and as there is no possibility of any other amount being handled at the counting table, the reason for such inconsistency in booking the collection amount shall be explained.

3.43. **BHANDARAM YADASTHU – SHORT CREDIT (VELAPPAYA)**

On verification of the Bhandaram Yadasth No. 39548 regarding Bhandaram collection of Kiraloor Temple dated 14.03.2017 a short credit of ₹1000/- was noticed. Instead of crediting ₹10,435/-, only ₹9435/- was credited vide Nadavaravu Rt. No. 100991/15.03.17 as detailed below.

Denomination(₹)	Nos	Total(₹)
Notes		
100/-	15	1500/-
50/-	12	600/-
20/-	59	1,180/-
10/-	386	3,860/-
5/-	14	70/-
Coins		
10	20	200/-
5	197	985/-
2	557	114/-
1	845	845/-
50ps	162	81/-
	TOTAL	₹ 9,435/-

The short credit occurred due to the fact that instead of writing coin denomination 2x557 as 1114 only 114 was erroneously written there by resulting a difference of ₹ 1000/-. The amount shall be recovered and credited to GDF at the earliest.

At the time of Bhandaram counting no other currencies/coins are obtained except that which is counted and sorted at the table. This means that once the currencies/coins are counted it should agree with the Yadasthu written. Any difference in amount at the time of counting would have an impact on the Yadasth written and vice versa. This being the position, it is unrealistic to consider that nobody had noticed the difference in amount occurred.

Hence it is suggested in audit that the present system of Bhandaram counting and its supervision shall be relooked into.

3.44. **BHANDARAM YADASTHU ENTRIES DO NOT MATCH WITH NADAVARAVU–DISCREPANCY NOTED(Wadakkumnathan)**

On verification of “Bhandaram Yadasthu” entries with that of “Nadavaravu Receipt” entries certain discrepancies are noticed. Details are tabulated below.

No. of Corrections:

Sl. No.	Details as per Bhandaram Yadasthu	Details as per Nadavaravu Receipts & Register	Audit Remarks
1	Rt. No. 21178/6.5.16 Total number of foreign currencies received is 3, out of which one is UAE Central Bank 10 Dirham Note.	Rt. No. 101064/6.5.16 Instead of UAE Central Bank 10 Dirham Note it is shown as 10 Riyal Note and submitted to Board Office on 01.07.16	Since there is difference in exchange rate of Dirham and Riyal, the discrepancy is not acceptable
2	Rt. No. 21181/7.7.16 Total number of foreign currencies received is 182 out of which one is a 50 Australian Dollar.	Rt.No. 101173/7.7.16 Though it is written in Nadavaravu Receipt as 50 Australian Dollar Note -1, in Nadavaravu Register it is written as 500 Australian Dollar Note-1. While surrendering the foreign currencies on 25.10.16 it was written as 500 Dollar and is seen corrected as 50 Dollar.	Since 50 Dollar is the entry in Bhandaram Yadasthu the difference happened in Nadavaravu Register as well as the surrender statement on 25.10.16 shall be explained.

3.45. BHANDARAM COLLECTION - EXCESS REMITTANCE THAN ACTUAL COLLECTION- KUREEKKAD SREEKRISHNA SWAMI TEMPLE

₹40,303/- was accounted vide Bhandaram yadasthu No. 6465 being the total amount obtained while counting 7 Bhandarams of Kureekkad Sree Krishna Swami Temple on 09.09.2016. Denominations of currencies as recorded in Yadasthu are given below.

1000 Rupee Notes	1	1000
500 Rupee Notes	3	1500
100 Rupee Notes	32	3200
50 Rupee Notes	17	850
20 Rupee Notes	56	1120
10 Rupee Notes	1200	12000
5 Rupee Notes	52	260
2 Rupee Notes	-	-
1 Rupee Notes	-	-
10 Rupee Coin	88	880
5 Rupee Coin	988	4950
2 Rupee Coin	3865	7730
1 Rupee Coin	6430	6430
50 paise Coin	766	383
	Total	40303

This amount was accounted vide Nadavaravu Receipt No. 97072/09.09.2016. But on verification it is found that total value of 988 Nos. of 5 rupee coins is only ₹4940/- where as it is written as ₹4950/-. This resulted in excess remittance of ₹10/-. Yadasthu is prepared as and when Bhandaram is counted and since there is no scope for any other amount other than those received by way of Bhandaram counting, the excess remittance may be explained.

No. of Corrections:

3.46. THAMARATHIRUTHI TEMPLE – VAZHIPADU RECEIPTS ISSUED WITHOUT MENTIONING THE VAZHIPADU TO BE PERFORMED TO DEVOTEES – LATER WHILE PREPARING ACCOUNTS THEY ARE BOOKED UNDER VARIOUS HEADS INSTEAD OF CONSIDERING AS MUTHALKOOTTU. (VELAPPAYA)

Every vazhipad receipts issued to a devotee from Vazhipadu Counter invariably include the type of vazhipadu to be performed along with its rate. But certain instances were noticed in deviation to the above practice where vazhipadu receipts were issued without mentioning details of vazhipadu.

1) Receipt No. 25243/13.04.16

₹180 (60x3) was collected vide this receipt from 3 devotees– Nandini, Veena and Vrinda without mentioning any vazhipadu. Once an amount is collected without mentioning any vazhipad it should be considered as Muthalkoottu only. However in the Vazhipadu Register and Puravaka accounts prepared the amount collected above was booked to perform “Neypayasam” 3 Nos. and accordingly the Puravaka account was passed in favour of Devaswom Officer.

2) Receipt No. 98512/01.08.17

₹10/- was collected by issuing this receipt from an owner of Vehicle No. KL-08 BK 516 without mentioning his name. In the Vazhipadu Register the amount collected is booked under Vazhipad head ‘Archana’. As the Vazhipadu booked as per accounts is “archana” and there is a Vazhipadu of Vahanapooja as per rate list non mentioning of name of person who had conducted the Vazhipadu as well as the item of Vazhipadu in Receipt is significant.

Hence it is suggested in audit that the discrepancy may be explained.

3.47. KSHETRA UPADESAKA SAMITHI OF KUTTUMUKKU DEVASWOM - CONSISTANTLY DEFYING BOARD ORDERS IN ITS FUNCTION – BROUGHT TO NOTICE.(KUTTUMUKKU DEVASWOM)

1) Infraction of the Kuttumukku Kshetra Upadesaka Samiti

The Kshetra Upadesaka Samithi of various temples under Cochin Devaswom Board are governed by the byelaw published in the Kerala Gazette dated 24.06.2014. Board vide Order No. A5-3139/2006 dated 07.09.2016 had frozen the functioning of the Samithi of Kuttumukku Temple temporarily for the following reasons.

- i. During 1191ME, Kshetra Upadesaka Samiti directly took over “Para Vazhipad” without prior approval from Board thereby collecting money which otherwise would have been obtained to Cochin Devaswom Board. (Violation to clause 2 of the byelaw).
- ii. When the Santhi of the temple Sri. Syam Namboothiri was transferred on the basis of Board Order A3-14/16 dated 13.07.16, various Devotees including Samithi members disrupted the functioning of Devaswom counter by locking the counter with another lock, sealing the bhandaram with tapes and even manhandling the counter staff thereby causing financial loss as no vazhipadus were able to undertake. This forced Board (vide Board Order M4-7855/16/15.07.16) to freeze the transfer (Violation to clause 13).

- iii. Finally when the transfer took place, Samithi does not allow the newly appointed Santhi – Sri. Govindan Namboothiri to assume charge once again disrupting the functioning of the counter by forceful shuttering. Consequently Devaswom Officer reported an estimated financial loss of ₹61500/- to Devaswom. The Assistant Commissioner (Thrissur) also had recommended to take strict action against Samithi for their deeds which resulted in financial loss. On the basis of the reply filed by Samithi dated 16.09.16 Board annulled its earlier order on 23.09.16.

But nothing regarding realisation of financial loss occurred to Devaswom (Nearly ₹61,500/-) is mentioned in the order. As per clause 20 of the approved byelaw any loss sustained to Devaswom due to activities of Samithi can be treated as collective responsibility of the Samithi and can be realised.

2) Thenkulangara film shooting – amount collected by Samithi – defying the orders of the Board

Devaswom Board had issued an Order, Board Order No. A5-11476/16 dated 18.10.2016, permitting “White Sands Media” to shoot a film at Devaswom land of Thenkulangara Temple for a day by fixing a rent of ₹15,000/- per day. Against this demand of ₹15,000/- only ₹5000/- was realised (vide Pattamichavaram, Receipt No. 34061 dated 22.08.16) towards GDF and balance of ₹10,000/- is shown as balance pending collection.

On verification of file No. C-113/16 kept at Devaswom, following facts are seen reported by Devaswom Officer vide Lr. No. C.113/16 dated 23.10.16 to Special Devaswom Commissioner.

On the shooting day, one Rajaram – an official of Kshetra Upadesaka Samithi of the Temple – entered into the shooting location and demanded some contribution to the Samithi. Eventhough the Producer at first gave ₹3000/-, he threw away the money and demanded at least ₹10000/-. He had threatened to disrupt the shooting. After a long argument, the Producer of the film had to give ₹10,000/- to the Samithi Official for finishing the shooting. Since the action of the Samithi was against the provisions of byelaw framed for its functioning, the whole matter was reported to Special Devaswom Commissioner by the Devaswom Officer on 23.10.2016. In his letter he had requested the Board to recover the amount viz: ₹10,000/- from Kshetra Upadesaka Samithi after issuing Notice.

Board had issued a notice on 20.11.17 (almost one year after the incident) to the Samithi. In the reply dated 13.12.17, the Secretary of Samithi (Sri. Rajaram) had stated that the amount was receipted vide Receipt No. 1521 dated 22.10.16 and this receipt was given to the party and the party had given that amount willingly as donation. He had stated that no compulsory collection was effected from devotees by Samithi.

After the explanation from the Secretary, eventhough a meeting was fixed, scheduled on 11.01.2018 at Board Chamber, further details of meeting are not forthcoming from the file.

As per the existing provisions of the byelaw governing Kshetra Upadesaka Samithi under Cochin Devaswom Board (as per clause 19), Samithi has no power to collect amount from Devotees/other persons without the prior sanction of the Board. The way by which Secretary of the Samithi, Sri. Rajaram, collected and credited the amount to the account of Samithi amply subscribes to the view that the Samithi has no respect towards the orders of the Board.

3) Audit of accounts of Kshetra Upadesaka Samithi of Kuttimukku Mahadeva Temple – Irregularities noticed.

As per existing provisions of the approved byelaw governing formation and functioning of Kshetra Upadesaka Samithis of Temples under Cochin Devaswom Board, the power to audit accounts of Samithis are vested with Board Authorities (Clause 6 of the byelaw published in Gazette notification dated 24.06.14). As such audit of Kshetra Upadesaka Samithi accounts for the period from 2012 to 2015 (relating to Pratishtadinam, Utsavam and Desavilakku over these period) was carried out on the basis of Board Order No. A5-3007/14 dated 07.01.16.

On verification of the concerned file A5-3007/14 – kept at Board Office – it is noted that various irregularities were reported during audit which is summarised below.

- i. Kshetra Upadesaka Samithi failed to maintain Stock Register of Receipt books issued.
- ii. Samithi failed to produce Bank Scroll showing remittance of collected amount.
- iii. Vouchers relating to various expenditure were not at all produced at the time of audit of Samithi.
- iv. More importantly Samithi failed to submit audited accounts to Board in the prescribed time period.
- v. During audit of available records produced – a short credit of ₹76,012/- was noticed.

On the basis of Audit Report, a memo was issued to Samithi, vide Board Order No. A5-3007/14 dated 20.09.2017 seeking explanation. But no reply is seen furnished by Samithi. Board has not taken any further action either.

Because of the facts mentioned above it is suggested in Audit that Board must ensure that Samithis are functioning within the provisions of byelaw as they are constituted in order to assist the Board and not to override it. Hence a specific reply of the Board stating how it is going to address the irregularities of the functioning of Samithi is solicited.

3.48. RECEIPT FOR ISSUANCE BY KSHETHRA UPADESAKSA SAMITHY – BALANCE RECEIPTS IN 2014-15 –NOT HANDED OVER TO SUBSEQUENT DEVASWOM OFFICER – NOT PRODUCED FOR PHYSICAL VERIFICATION – ENQUIRY SUGGESTED(Chowara Devaswom)

Receipt book No. 50 bearing Rt.No. 4951 to 5000 and Book No.51 bearing Rt.No.5001 to 5100 meant for use by Kshetra Upadesaka Samithy were in stock at the end of financial year 2014-15. These receipts were not handed over to the subsequent Devaswom Officer who had taken charge on 10.1.2016. During audit a physical verification of balance receipt books were conducted. However at the time of physical verification Devaswom Authorities failed to produce the receipt books which were in stock at the end of financial year 2014-15.

Hence it is suggested in audit, to conduct an enquiry to the whole issue so that the present position of these two receipt books are made known.

3.49. DEFECTS IN COMPUTER GENERATED RECEIPTS SYSTEM – BROUGHT TO NOTICE – FOR REMEDIAL ACTION.(Chottanikkara)

The computer generated receipts are issued for collection under 4 heads of items by Devaswom. They are Nadavaravu, Thulabharam, Other vazhipadus & Vazhipadus in general. These receipts are generated in computer codes like NV, T.B., MV, VAZHIPADU respectively. At the beginning of a financial year these receipts are generated with the above prefix codes serially numbered from 1 onwards under each head. (i.e. NV1/0416 for Nadavaravu item Receipt No 1 for April 2016, TB1/0416 for Thulabharam item Receipt No. 1 for April 2016, MV1/0416 for other vazhipadu item Receipt No. 1 for April 2016 & VAZHIPADU 1/0416 for vazhipadu item Receipt No. 1 for April 2016). On verification of these computer generated receipts, the following points of defect are noticed.

- (i) The daily collection statement and its annual report are not generated on the basis of serial numbers of receipts or under head wise of collection. Hence it is not possible to ascertain the number of receipts (i.e. from – to) issued headwise for making collection in a particular day and how much is the amount collected under a particular head for one day.
- (ii) More than one stationary is put to use for making collection under each head at a time. The report of cancellation of receipts is not generated and produced for verification. In the absence of such reports audit is not in a position to ascertain the veracity of cancellation of receipts, missing receipts, etc.
- (iii) Supply of computer stationeries are done by an outside agency on tender/quotation basis. But no Stock Register in proper form is kept in Devaswom for this purpose. Hence the details of stock, issue and balance of stationery could not also be ascertained. The number of damaged, printer faulted, etc. stationeries were also not known. The stationeries put to use in computer for collection are prenumbered. As more than one stationery is put to use for collection of Vazhipadu at a time, in the lights of facts mentioned above audit was not in a position to ascertain the actual number of stationeries put to use.
- (iv) Manual receipts are simultaneously used for the collection for Nadavaravu, Annadanam, Thulabharam, Navarathri Pooja, etc., apart from computer receipts. Instead of entering the particulars of Manual receipts in to computer after closure of collection for a day by using computers computer receipts are again generated for showing the manual collection. Therefore receipts are generated (issued) twice for same purpose (i.e. both in computer & manual). Certain examples are given below.

Sl. No	Purpose	Manual Receipt No.	Computer Receipt Receipt No.	Amount (₹)
1	“Kesadipadam Thamaramala”	23101/01.04.16	MV9/0416/01.04.16	7000
2	“Sarkara Nivedyam”Lelam	23110/24.05.16	MV 508/0516/24.05.16	149286
3	“Pantheerayiram” Thengapool lelam	23119/23.06.16	MV826/0616/23.06.16	896
4	“Vedi lelam”	23127/29.07.16	MV1193/0716/27.07.16	529603

No. of Corrections:

5	“Melanubhavam”	23133/10.09.16	MV1724/0916/10.09.16	327
6	“Stalam vadaka”	23139/13.10.16	MV2174/1016/13.10.16	2000
7	“Security Sankhya”	36570/31.10.16	MV2453/1016/31.10.16	5000
8	“Vivaravakasam Fees”	37654/07.12.16	MV2839/1216/08.12.16	226
9	“Lelam cheytha vakayil Sankhya”	37694/01.03.17	MV3931/0317/01.03.17	4800

Though an audit enquiry was issued (vide No. 3 dtd 20.06.18) to clarify these defects, no reply was received. Hence it is suggested in audit that in the case of computer receipts the drawbacks that is prevailing in the present system shall be addressed at the earliest.

3.50. AMOUNT OF COLLECTION SHOWN TOWARDS SPECIAL ANNADANAM ACCOUNT DO NOT MATCH WITH THE COLLECTION MADE BY DEVASWOM – DIFFERENCE SHALL BE EXPLAINED.(Chottanikkara)

As per Part II Miscellaneous Demand Register of Chottanikkara Devaswom during 2016-17 an amount of ₹29,52,000/- is shown as receipt under the head “Annadanam”. This amount is in conformity with the “Thiyyathippadi Receipt Eradavu Register”. Details of which are shown below.

Month	Amount (₹)
April-2016	1,98,000
May-2016	3,06,000
June-2016	2,88,000
July-2016	1,98,000
August-2016	1,44,000
September-2016	1,62,000
October-2016	2,88,000
November-2016	1,26,000
December-2016	1,80,000
January-2017	3,06,000
February-2017	3,78,000
March-2017	3,78,000
Total	29,52,000

No. of Corrections:

In Chottanikkara Devaswom Annadanam Account is prepared in two parts. One part is specifically prepared for Special Annadanam performed during “Karkkidakam” (During 2016-17 it is from 17.07.16 to 16.08.16) and “Mandalam Season” (During 2016-17 it is from 16.11.16 to 14.01.17) and the other part is for the remaining days of the year.

The amount collected as detailed above is included in full in the annadanam account prepared by Devaswom for the days other than the Special Annadanam period.

During the year, collection towards “Annadanam” was also received through “Ulsava Fund Receipt” which is not included in the statement as shown above. Instead, it was included under the head collection by “Ulsava Fund”. During the year collection towards “Ulsava Fund” was ₹53,27,943/- out of which ₹13,78,000/- was made towards “Annadanam”

As per the Special Annadanam accounts prepared by Devaswom the total collection for Special Annadanam is shown as ₹23,88,000/-, out of which ₹2,82,000/- was collected during previous year for Special Annadanam and the balance ₹21,06,000/- is shown as collection made during 2016-17 details of which are shown below.

Month	Date	Amount (₹)	Remarks
July 2016	17.07.16 to 31.07.16	2,70,000	Karkkidakam Annadanam
August 2016	01.08.16 to 16.08.16	2,70,000	
November 2016	16.11.16 to 30.11.16	4,05,000	Mandalam Annadanam
December 2016	01.12.16 to 31.12.16	7,83,000	
January 2017	01.01.17 to 14.01.17	3,78,000	
	Total	21,06,000	

This being the position it was asked to explain the difference in collection amount [21,06,000 – 13,78,000 = 7,28,000] viz ₹7,28,000/- shown in Special Annadanam account vide Audit Enquiry No. 4/21.06.2018, but no reply was received.

Hence it is asked in audit to explain the difference in collection amount as per Special Annadanam account prepared during 2016-17.

3.51. NO. OF SILVER AMULETS – RECEIVED FROM CONTRACTOR – DISAGREE WITH THE PROPORTIONATE WEIGHT OF SILVER SUPPLIED BY DEVASWOM – ENQUIRY SUGGESTED – (CHOTTANIKKARA DEVASWOM FILE NO. C/55/15)

On verification of the file, regarding the sale of “Velli Elassu”, the following facts were noticed.

- Every year the contracts for making and deliver “Velli Elassu” is given to persons through tender procedures. For the purpose of making amulets silver is supplied by Devaswom. The period of contract is Vrichikam 1 to Thulam 30 ME (i.e. November 16 of a year to November 15 of next year). In the reporting year Sri.K.M.Thampi ws the contractor.

- ii) Though a Stock Register regarding the supply of silver to the contractor is maintained, no authentic register is maintained regarding the receipt of “Velli Elassu” from the contractor.
- iii) On verification of Stock Register of supply of silver to the contractor for the period from 30.11.2015 to 16.11.2016, 44.741kg of silver were given to the contractor as detailed below.

Date	Yadasthu No.	No. of articles	Weight	
			Kg	Gm
30.11.2015	32205	7	3	180
15.12.2015	32220	7	3	230
23.12.2015	32225	6	2	750
28.12.2015	32232	6	2	810
03.01.2016	32240	6	2	760
07.01.2016	32243	6	2	735
11.01.2016	32252	6	3	079
13.01.2016	32253	6	2	897
20.01.2016	32258	6	2	785
04.02.2016	32272	7	3	565
16.03.2016	34521	7	3	480
13.04.2016	34549	6	2	717
15.07.2016	34653	7	3	002
03.10.2016	34843	6	2	938
16.11.2016	33028	6	2	813
Total			44	741

During this period, 01.12.2015 to 30.10.2016, for supplying 69210 Nos. of Elassu, Devaswom had recommended payment to contractors @ ₹22/- per Elassu, as detailed below.

Period	No. of Elassu supplied	Amount/Voucher No.	File No. of Concerned Payment
01.12.2015 to 31.12.2015	20000	440000/832/15-16	C.55/15/27.01.2016
01.01.2016 to 31.01.2016	23710	521620/894/15-16	C.55/15/02.03.2016
01.02.2016 to 29.02.2016	5000	110000/981/15-16	C.55/15/30.03.2016

No. of Corrections:

01.03.2016 to 31.03.2016	5000	110000/108/16-17	C.55/15/18.04.2016
01.04.2016 to 30.04.2016	2000	44000/185/16-17	C.55/15/06.06.2016
01.05.2016 to 31.05.2016	2000	44000/246/16-17	C.55/15/24.06.2016
01.06.2016 to 30.06.2016	1500	33000/321/16-17	C.55/15/29.07.2016
01.08.2016 to 31.08.2016	3000	66000/469/16-17	C.55/15/08.10.2016
01.09.2016 to 30.09.2016	2000	44000/555/16-17	C.55/15/03.10.2016
01.10.2016 to 31.10.2016	5000	110000/736/16-17	C.55/15/08.01.2017
Total	69210	1522620	

When Devaswom give 3kg of silver to the contractor, he has to make and deliver 5000 Nos. of Elassu in return weighing 600mg each.

This being the position for a given 44.741kg of silver, the contractor (Sri. K.M. Thampi) ought to have supplied 74568 Elassu ($44741/0.6 = 74568$) in return, where as it is seen that he has supplied only 69210 Nos. of Elassu. The difference in numbers viz. ($74568-69210 = 5358$) may be explained. Hence a detailed enquiry may be conducted regarding supply of silver and sale of "Velli Elassu" in order to ascertain the loss sustained to GDF.

3.52. SUGAR RECEIVED IN KIND PUT TO AUCTION AT A LOWER RATE – LOSS TO DEVASWOM(UTHRALIKKAVU DEVASWOM)

10Kg. of Sugar was received in Devaswom vide Nadavaravu receipt No.100262/29.6.16. This was put to auction vide 'Variyola Yadasthu number'.18490 dated: 11.7.2016 with Devaswom starting auction at ₹150/- . This was ultimately auctioned for ₹ 250/- which was collected vide Nadavaravu receipt No.100281/11.7.16.

During this period Board was giving ₹30 per kilogram for sugar as material cost to Devaswom Officers. This being the position Devaswom should have started the auction with a minimum at ₹300 ($₹30 \times 10\text{kg}$). Due to this irregularity Devaswom suffered a minimum loss of ₹50/- which needs recovery.

3.53. UNUSED POPGUNS (KATHINA) NOT AUCTIONED (Thriprayar)

Devaswom Board vide Order No. A9-7954/16 dated 18.10.2016 had given permission to Devaswom Manager to purchase 500 Kathinas and to dispose off the unused ones (old ones) by way of auction. Eventhough the purchase was effected, accounted (vide Nadavaravu receipt No. 101998/19.01.17 and entered in Major Eradavu Register (page 155), the auction was not effected till date of audit.

Steps may be taken to auction the same.

3.54. USUFRUCTS AUCTIONED- AMOUNT NOT REALISED – EVEN AFTER APPROVAL BY THE BOARD –(Chowara Devaswom)

During 2016-17 the following items are seen auctioned. But the amount is not collected and credited to GDF till date. Details of auction are given below.

Sl.No.	Temple	Item	Auctioned Amount(₹)	Remarks
1.	Malayattoor Panthakkal	Usufructs of coconut	950/- (For the period 2016-2017 to 2018-2019)	Order No. A9-4125/17 dated: 3.8.17
2.	Chowara Krishnaswami	Usufructs of coconut	750/- (2015-2016 to 2017-2018)	Order No. R1-254/12 dated: 20.7.16

The reason for the non collection of amount may be explained.

3.55. USUSFRUCT AUCTIONS 2016 –RIGHTS NOT GRANTED – DEFECTS NOTICED(NELLUVAI DEVASWOM)

On verification of various auctions for the year 2016-17, auction is not seen conducted or is kept pending as noticed in the following cases.

3.55.1. AUCTION NOT CONDUCTED (NELLUVAI DEVASWOM)

The right to obtain usufructs of a Tamarind tree of Nelluvai Sree Dhanwathari Temple was not seen granted for the year 2016-17. An order permitting No-Demand entry is not seen obtained either. Hence it is suggested in audit that either an order permitting “No demand entry shall be obtained or else the loss sustained to GDF shall be worked out and recovered.

3.55.2. COCONUT USUFRUCT AUCTION (2016-19) – PROCESS NOT COMPLETED(NELLUVAI DEVASWOM)

On verification of the Devaswom file (C-33/16) pertaining to auction of usufructs of 7 coconut trees for the period (2016-19)it was noticed that even though an auction was conducted on 29th March 2016, no one had turned up and hence had to be cancelled. Thereafter the rights were not seen granted on the basis of kychit either. In his letter (No.C33-16/Dated:14.7.17) addressed to Assistant Commissioner, Thiruvilwamala the Devaswom Officer had stated that the trees are not good enough to bear coconuts and survey of the land has to be conducted before auctioning again. No further action is forthcoming from the file. Hence it is suggested in audit that necessary step may be taken at the earliest so that the further process is completed without delay.

3.56. VARIOUS AUCTIONS IN DEVASWOM – BOARD PERMISSION NOT OBTAINED (PAZHUVAM DEVASWOM)

- i) The right to obtain coconut usufructs pertaining to Pazhuvam, Vendrassery and Aneswaram Temples are seen granted for a tenure of 3 years from 2016-17 on the basis of kychits. Details are shown below.

Name of the Temple	Number of Trees as per Tree Register	Agreed kychit amount for 3 years and person who executed kychit	Amount realised during 2016-17	Patta-michavaram Receipt No.	Devaswom file No.
1)Pazhuvam	47	₹ 4150 Sri.K.V.Baiju	₹1400	34418/ 19.1.17	C 64/17
2)Vendrassery	23	₹ 3800 President K.U.S.	₹1300	34417/ 19.1.17	C 65/17
3)Aneswaram	20	₹ 1300 Sathyanarayanan (santi)	₹450	34419/ 19.1.17	C 66/17

Even though the Devaswom Officer, on 18.2.2017, had requested the Assistant Commissioner Thrissur to take further necessary steps to obtain Board permission for auction (kychits) no further procedures are seen taken thereafter.

- ii) During 2016-17, ₹280 was realised in Devaswom vide Pattamichavaram Rt.No.3440/28.6.16 being the amount pertaining to 'Pratishta Dina Kalabhalelam' of 1191ME. But Board order permitting auction is not obtained till date of audit.

Hence it is suggested in audit either to produce the Board orders giving sanction to the Devaswom Officer for collection of money as aforesaid or else the ratification order issued by Board giving approval to the collection .

3.57. PRACTICE OF GRANTING RIGHT BY WAY OF VARIOUS AUCTIONS AS PER MALAYALAM ERA (KOLLAVARSHAM) MAY BE RELOOKED INTO(SRINGAPURAM DEVASWOM)

Various auctions for granting various rights especially of usufructs are presently granted on the basis of Kollavarsham (Malayalam Era). But accounts are prepared on the basis of financial year which begins on 1st April. As Kollavarsham ends/begins during mid of financial year, there exist a complexity in accounting of income in the particular financial year.

For example during the audit of accounts for the year, auctions pertaining to 1192 ME (which falls from August 2016 –August 2017) were considered. In the normal procedure "No demand entry" if required are forwarded to higher authorities by the end of March but in the Devaswom they are seen forwarded by August 2017 (ie. end of Kollavarsham 1192 ME) – which incidentally falls on the succeeding year.

Hence it is suggested in audit that the possibility of giving various rights by auction from kollavarsham to financial year may be explored.

3.58. VALUABLE REGISTER : NOT PRODUCED FOR VERIFICATION (ARATTUPUZHA DEVASWOM)

Valuables register of the Devaswom is not produced for verification. It is under printing process in the revised version. So the genuineness of following items which are deducted from Valuables Register and subsequently produced before Special Devaswom Commissioner's office along with those items which are deducted from Major Eradavu Register and entered in the valuables register, couldn't be verified. Details are tabulated below.

Items	Rt.No./Date	Those which are deducted from Major Eradavu Register and entered in Valuable Register				Those which deducted from Valuable Register and produced before Special Devaswom Commissioner's office			
		No.	Kg.	Gm.	Mg.	No.	Kg.	Gm.	Mg.
Gold	2011/17.10.16	-	-	-	-	55	-	458	342
	2039/''	1	-	7	700				
	2041/''	1	-	9	600				
	2044/''	1	-	10	-				
	2045/''	1	-	40	150				
Silver	2012/''	-	-	-	-	79	-	2877	566
''	2040/''	8	-	1051	800				
''	2042/''	10	-	1998	450				
''	2043/''	1	-	38	-				
''	2044/''	3	-	4950	800				
''	2046/''	10	-	5370	-				
Bronze	2005/17.10.16 (credit account's)	4073	926	920	-				
	2009/17.10.16 (')'	13	83	510					
	2017/17.10.16 (')'	96	89	600					
	2022/17.10.16 (')'	64	124	800					
	2026/17.10.16 (')'	520	393	880					
Bronze	2028/''	2	173	100	-				
	2031/''	52	50	590	-				
	2035/''	98	108	130	-				
Steel	2011/''	1	-	-	-				
Copper	2010/''	34	50	530	-				
	2011/''	1	-	750	-				
	2019/''	28	5	600					
	2022/''	02	2	890					
	2027/''	8	3	200					
	2028/''	1	21	400					
	2032/''	31	15	400					
	2036/''	3	3	240					

No. of Corrections:

Brass	2012/''	12	5	750	-				
	2018/''	12	6	330	-				
	2019/''	9	2	070	-				
''	2027/''	10	2	380	-				
''	2032/''	6	4	470	-				
''	2037/''	4	2	850	-				
Iron	2013/''	8	-	-	-				
	2018/''	3	-	-	-				
	2022/''	3	-	-	-				
	2029/''	7	-	-	-				
	2033/''	3	-	-	-				
	2037/''	3	-	-	-				
Aluminium	2011/''	1	18	-	-				
Hindalium	2012/''	1	12	-	-				
	2018/''	1	4	-	-				
	2022/''	1	2	650	-				
	2027/''	4	27	700	-				
	2033/''	3	14	900	-				
Panchaloham	2011/''	1	3	-	-				
	''/''	1	2	400	-				
Other items	2018/''	2	-	-	-				
	2023/''	1	-	-	-				

Valuables Register after revision shall be produced for verification.

3.59. COLLECTION AMOUNT UNDER PARKING FEE SHOW DECREASING TREND – REMEDIAL ACTION CALLED FOR (KOCHI-PAZHAYANNUR DEVASWOM)

The collection amount during 2016-17 under the parking fee show a decreasing trend as compared to that of previous year. The same may be looked into and proper remedial action if necessary shall be initiated to arrest the decreasing trend.

Amount collected during 2015-16 (₹)	Amount collected during 2016-17(₹)	Difference(₹)
178231	173626	4605

No. of Corrections:

3.60. STEEL ALMIRAH RECEIVED AS DONATION – NOT TAKEN INTO STOCK REGISTER – REMEDIAL ACTION SUGGESTED(M.G.KAVU)

A Steel Almirah of size (6×2½) was donated by one Sankaran Nair, Atanu House, Kalpaka Gardens, Kolazhi (P.O.) to Sree Narayana Temple, a Keezhedom of Mulankunnathukavu Devaswom. The same was received, vide Nadavaravu receipt No. 95656/1.6.16, but is not seen included either in Major Eradavu Register or furniture register for the year 2016-17. Necessary steps may be taken to include this article in stock.

3.61. VERIFICATION OF RICE AND PADDY REGISTER – PADDY NOT AUCTIONED(NEITHALAKKAVU DEVASWOM)

As per Rice and Paddy Register, 796kg. of Paddy is in stock as balance on 31.3.2017. As per order No.M1/793/17, Dated: 28.2.17, Devaswom Assistant Commissioner of Thrissur Group had authorised the Revenue Inspector to conduct auction of the paddy. It was placed for auction on 18.3.2017. Nobody had participated in the auction and the Devaswom Officer reported these facts to the Assistant Commissioner as per letters No.C-61/2017 Dated: 7.4.17 and 11.7.2017. He had also reported the practical difficulty of keeping huge quantity of paddy without any damage in rainy season. The position is continuing even on the date of audit.

So it is high time that the higher authorities of Devaswom Board may take urgent necessary steps for the auction of paddy. Otherwise it is suggested in audit that the possibility of putting to use the same for the needs of other Devaswoms as paddy itself or conversion of the same to rice may be explored.

3.62. VERIFICATION OF PADDY – RICE ADJUSTMENT REGISTER REGARDING (PAZHUVAM DEVASWOM)

On verification of Paddy-Rice Adjustment Register for the year 2016-17 it is seen that 1121.311kg. of paddy and 97.835kg. of rice still remain to be adjusted. Details are shown below.

A) RICE

Purpose	Weight (M.Kg.)
1184 (ME) Pazhuvam Pratishta	3.500
4/09 Thiruvanikkavu Puravaka	18.210
1184(ME) Vendrassery Pratishta	2.00
1187 (ME) Pazhuvam Utsavam	74.125
Total	97.835

(B) PADDY

Purpose	Weight (M.Kg.)
1182 (ME) Pazhuvam Shashti	231.282
1182 (ME) Anthikkad Pooram	139.218
1182 (ME) Choorakodu Pooram	135.843

No. of Corrections:

1182 (ME) Thoniyakavu Prathishta	28.218
1182 (ME) Thiruvanikkavu Aswathi	1.780
1182 (ME) Choorakodu Prathishta	10.500
1182 (ME) Choorakodu Bharani	15.000
1182 (ME) Anthikkad Karthika	15.000
1182 (ME) Pazhuvam Vrischika Vratham	28.583
1183 (ME) Pazhuvam Prathishta	3.500
1183 (ME) Thiruvanikkavu Aswathi	1.780
1183 (ME) Choorakodu Prathishta	10.500
1184 (ME) Pazhuvam Prathishta	3.500
1183 (ME) Pazhuvam Shashti	231.282
1184 (ME) Pazhuvam Shashti	231.282
1184 (ME) Vendrassery Prathishta	2.00
1185 (ME) Pazhuvam Vrischika Vratham	28.543
1185 (ME) Vendrassery Prathishta	3.500
Total	1121.311

It is evident from the table that the items unadjusted relate to 2007-08 to 2009-10 period. Presently it cannot be put into use either. As such liability to the extent of above quantities may be fixed on the responsible officers of above period and may be recovered from them.

3.63. ADJUSTMENT REGISTER – PADDY NOT ADJUSTED (POTHANI DEVASWOM)

As per the entries in adjustment register, 137.200 kg. of Paddy given to various purposes remain as unadjusted on the date of audit.

Sl.No.	Rt.No.	Kg.	Remarks
1.	4528/21.1.2008	77.626	1183 Pothani Ulsavam
2.	4529/5.3.2008	31.174	1183 Sivarathri
3.	4530/5.3.2008	28.400	Nithynidanam
	Total	137.200	

Hence it is suggested in audit that either the adjustment details of the same may be produced or else the cost of same shall be recovered.

3.64. LICENCE FEE OF CHINMAYA MISSION –NOT INCLUDED IN MISCELLANEOUS DEMAND REGISTER(Wadakkumnathan)

Devaswom Board vide Order No. R-15474/13 dated 01.01.14 had instructed Devaswom Manager of Sree Wadakkumnathan Devaswom to include in the Miscellaneous Demand Register receipts from the Devaswom land at Kizhakke Pallithanam and Padinjare Pallithanam along with Licence Fee of land assigned to the Chinmaya Mission Trust w.e.f. 01.04.14. But Licence fees of Chinmaya Mission Trust for the period 2014-15 to 2015-16 was seen erroneously remitted in Asokeswaram Devaswom for which ratification was given by the Board vide Order No. R-15474/13 dated 26.09.15. But Licence Fee from Chinmaya Mission for the period 2016-17 was not realised at Wadakkumnathan Devaswom. Details pertaining to realisation of balance Licence Fee is not entered in Miscellaneous Demand Register either. Hence early and effective steps may be initiated to realise the amount from Chinmaya Trust.

3.65. VALUABLE ITEMS PENDING IN THE MAJOR ERADAVU REGISTER OF DEVASWOMS

The details of valuable items pending in the major Eradavu register of various Devaswoms as on 31.03.2017 without being produced in the Special Devaswom Commissioner's office is appended with this report as **APPENDIX - V**

3.66. MAJOR ERADAVU REGISTER VERIFICATION – ITEMS NOT HANDED OVER WHILE HANDING OVER CHARGE.(peruvanam)

Certain items, as tabulated below, are not seen handed over by Sri.C.M. Mohanan (Devaswom Officer) to his successor Sri. M.R. Mineesh on 06.06.16 while handing over charge as per Major Eradavu Register.

Item	Numbers	Weight (kg)
1) Bronze	102	54.300
2) Brass	2	2.680
3) Copper	5	7.200
4) Iron	3	9.500

The exclusion of items as stated above exists even during previous handing over charge. Steps were not seen taken by Board to address this issue.Hence it is suggested in audit that this issue shall be addressed by Board at the earliest.

3.67. ITEMS NOT ACCOUNTED IN MAJOR ERADAVU REGISTER (VELAPPAYA)

On verification of BhandaramYadasth, 5 Nos. of foreign coins and 12 Nos. of 25 ps coins were seen received on 19.07.16 while counting Bhandaram collection of Velappaya Thamarathiruthi Temple. The same was not seen accounted either through Nadavaravu receipt or through Major Eradavu Register.

Reason for omission should be explained.

3.68. VERIFICATION OF MAJOR ERADAVU REGISER – OMISSION NOTICED(Vyttila)

On verification of the Major Eradavu Register, it was noticed that 438.210 kg. of Bronze, 108.940 kg. of Copper and 12.430 kg. of Brass were handed over to Pothani Devaswom Officer. (As per Variyola Yadasthu No.32088, 32089, 32090, 32091, 32092, 32093 and 32094/ 18.2.2017). But the acknowledgement receipt from Pothani Devaswom is not produced for verification. Moreover the above items are not seen debited from the Major Eradavu Register.

The omission as described may be explained

3.69. MAJOR ERADAVU REGISTER – ITEM NOT HANDED OVER (VELAPPAYA)

The following items in the Major Eradavu Register was not handed over in charge by Sri. C. Pradeepkumar to his successor Sri. P. Gireesan on 30.03.17. Details is tabulated below.

ITEM	Nos	WEIGHT
Bronze	213	130 Kg 459 gm

The omission shall be explained.

3.70. OMISSION IN ENTERING DEFACED CURRENCIES OF BHANDARAM COLLECTION TO NADAVARAVU RECEIPT AND MAJOR ERADAVU REGISTER – PERUMBILLY SREE NARASIMHA MURTHY TEMPLE(kureekkad)

While counting the Bhandaram collection of perumbilly Narasimha Murthy Temple on 25.08.16, along with the total collection of ₹25,240/- following defaced currencies were also received as recorded in Bhandaram Yadasthu No. 6461.

Denomination	Numbers
10	3
5	2
Total	5 Nos.

The details of these defaced notes were not recorded either in Nadavaravu Receipt (Receipt No. 97065/25.08.16) or in Major Eradavu Register.

3.71. OMISSION TO RECORD IN MAJOR ERADAVU REGISTER – RECTIFICATION SUGGESTED (NENMARA DEVASWOM)

10 Numbers of 25Ps coins, booked vide Nadavaravu Receipt No.97863/27.6.16, were omitted to record in Major Eradavu Register. The omission may be rectified.

3.72. OMISSION TO RECORD NADAVARAVU ARTICLES TO MAJOR ERADAVU REGISTER – REASON MAY BE LOOKED INTO.(Parakkottukavu)

Sri. Ananth Ram Iyer, 19th Road, West Mumbai had donated Bronze Lamp {“5 Thattu Oodu Thookku Vilakku – 2”) weighing 8kgs to Parakkottukavu Temple and the same was accounted in Devaswom vide Nadavaravu Receipt No. 87957/05.05.16. However on verification of Nadavaravu articles received with that of Major Eradavu Register, the articles are not seen entered in the Register. The Omission to record the same in Major Eradavu Register may be explained especially on the background that the Revenue Inspectors are conducting the verification of the same on the part of Board on a routine basis.

3.73. MAJOR ERADVU REGISTER : DEFACED NOTES RECEIVED IN 2016-17 – PRESENTED BEFORE BOARD OFFICE – DIFFERENCE IN NUMBER NOTICED(PUTHIYEDAM DEVASWOM)

As per Major Eradavu Register no defaced currency is pending submission before Board office during 2015-16. During 2016-17, 228 Nos. of defaced currencies were received in Devaswom as per the entries in Major Eradavu Register. But during the year 358 Nos. of defaced currencies are seen submitted before Board office. Hence the reason for the discrepancy shall be explained.

Reason for the omission may be explained.

3.74. VAHANAPOOJA VAZHIPAD – TYPE OF VEHICLE NOT RECORDED IN RECEIPTS – EFFECTIVE SUPERVISION SUGGESTED.(Elankunnapuzha)

As per Board Order A3-2004/16 dtd.29.04.16, Cochin Devaswom Board had fixed the rate of “Vahanapooja” vazhipadu as ₹ 201/- for two wheelers and ₹251/- for other vehicles. During the audit of Aniyil Temple under Elankunnapuzha Devaswom, it is noticed that amount was collected under Vahanapooja vazhipad @ ₹201/- without mentioning the type of vehicles involved. Certain examples are given below.

Receipt Book No.	Receipt No. and Date	Vazhipad name denoted in receipts	Amount collected (₹)
718	143503/10.05.16	Vahanapooja	201
1384	276686/28.07.16	..	201
..	276704/03.08.16	..	201
..	276726/10.08.16	..	201
1693	338418/29.08.16	..	201
2408	481423/18.10.16	..	201
..	481515/16.11.16	..	201
142	28231/18.12.16	..	201
..	28237/22.12.16	..	201
..	28250/28.12.16	..	201
..	28294/08.01.17	..	201
..	28311/15.01.17	..	201
..	28324/22.01.17	..	201
..	28396/22.02.17	..	201
..	108425/02.03.17	..	201

As collection of amount towards Vahanapooja is done without specifying the type of vehicles (2 wheeler or other vehicles) audit is not in a position to ascertain the genuineness of rate involved in collection.

The checking officers have not brought this fact to the notice of authorities in time. Hence it is suggested that direction may be given to the officers concerned to record the nature of vazhipad in receipts in full without fail as well as to see that the supervising officers have brought this fact to the authorities concerned wherever there is omission.

3.75. AVIL VAZHIPADU – RATE FIXED IN THRIPRAYAR DEVASWOM MAY BE RELOOKED INTO

As per the approved rate list (published vide Order No. A3/5832/12 dated 15.07.14) the rate of Avil Vazhipadu (common) is fixed at ₹30/- But it is fixed at ₹25/- at Thriprayar Sree Ramaswami Temple. The split up details of Avil Vazhipadu “common” and that at Thriprayar Temple is shown below.

<u>AVIL VAZHIPAD @ ₹30/-</u>	<u>AVIL VAZHIPAD @ ₹25/- (THRIPRAYAR)</u>
Material Cost – ₹14.10	Material Cost – ₹ 14.10
Avakasi Vihitham – ₹ 0.24	Avakasi Vihitham – ₹ 0.33
Muthalkoottu – ₹ 15.66	Muthalkoottu – ₹ 10.57
Total – ₹ 30.00	Total – ₹ 25.00

It is clear from the above analysis of rate that by following a lower rate for the vazhipadu in Thriprayar Temple – which is one of the Major Temples of the Cochin Devaswom Board – a deficit of ₹ 5.09 towards Muthalkoottu per vazhipad is happening at Thriprayar Temple as compared to other temples where as the material cost

commitment of the Board towards the vazhipad remains the same both at Thriprayar and other temples.

During 2016-17 a total of 78675 nos of Avil Vazhipad was performed at the temple as forthcoming from the "Pathivu Bills" during the year, details of which are tabulated below.

Sl.No.	Month	Total No. of Vazhipadus	Pathivu Bill No.
1	April 2016	7165	AIB 279/16-17/09.05.16
2	May 2016	7507	AIB 584/16-17
3	June 2016	7083	AIB 803/16-17/11.07.16
4	July 2016	4453	AIB 1227/16-17/07.09.16
5	August 2016	3222	AIB 1237/16-17/08.09.16
6	September 2016	6660	AIB 1616/16-17/09.11.16
7	October 2016	8219	AIB 2127/16-17/09.01.17
8	November 2016	7117	AIB 2162/16-17/16.01.17
9	December 2016	6820	AIB 2331/16-17/08.02.17
10	January 2017	7337	AIB 2514/16-17/09.03.17
11	February 2017	6191	AIB 2540/16-17/10.03.17
12	March 2017	6901	AIB 179/17-18/19.04.17
	Total	78675	

Thriprayar being a major temple under Cochin Devaswom Board it is not known why the rate of vazhipad was fixed at a rate much lower than the common rate. The fixation of a lower rate for the vazhipadu has resulted in a deficit of ₹4,00,456/- (78675x5.09) towards 'Muthalkoottu' to GDF. Hence it is suggested in audit that necessary steps may be taken to ensure that atleast in the case of major temples, the rate of vazhipadu fixed must be on par with the common rate list and Muthalkoottu Vihitham shall be fixed in such a way that it is beneficial to the interest of Cochin Devaswom Board.

3.76. VAZHIPADUS ARE RECEIPTED ONLY AFTER ITS PERFORMANCE – IRREGULAR PRACTICE (VADAKKEKKARA TEMPLE)(Anthikkadu)

Vazhipadus are usually receipted in advance in temples to perform. This is the normal practice that is followed so that cash received to Devaswom is ensured. But in certain cases, receipts are seen issued to parties days after performing the respective vazhipadus. Certain examples are tabulated below.

Name of Vazhipad	Date of conduct of vazhipadu	Receipt No. & Date
Sampoorna Neyvilakku	29.03.16	195824/09.04.16
Divasa Pooja	17.10.16	400738/27.10.16
	04.01.17	120254/13.02.17
	03.03.17	120307/08.03.17
Vishnupooja	29.03.17	199472/31.03.17

Reason for the deviation from usual practice may be explained.

No. of Corrections:

3.77. RATE OF “VAHANAPOOJA VAZHIPADU” REALISED AT A LOWER RATE AS COMPARED TO COMMON RATE LIST – MAY BE REVIEWED.(Karumarakkadu)

As per Order No. A3/2004/16 dated 29.04.16 Cochin Devaswom Board had increased the rates of various vazhipadu items w.e.f. 01.05.16. The rate of “Vahanapooja” Vazhipad for two wheelers is ₹201/- w.e.f. 01.05.16 and ₹251/- for other vehicles. This is the common rate w.e.f. 01.05.16. However in Karumarakkad Temple, which is situated at Wadakkanchery where an RTO Office is functioning for registration of vehicles, only ₹125/- was collected towards this item of Vazhipadu. It was explained at the time of audit that this rate is following in this temple for a long period of time. However no special order permitting Devaswom to collect ₹125/- was not produced for verification.

Hence it is suggested in audit that the present system of collecting rate for this Vazhipadu at a lower rate than the common rate list may be reviewed especially on the background that there is an RTO office in Wadakkanchery where registration of new vehicles is taking place on a daily basis and there is every chance that more vehicles are subjected to this item of vazhipadu in the temple as compared to other places.

3.78. ENHANCEMENT OF RATE OF TELECAST RIGHT OF KODUNGALLUR THALAPPOLI – BOARD DIRECTION NOT FOLLOWED.(Sree Devaswom)

₹5000/- each was realised from CTV and ACV for conferring the rights to telecast Kodungallur Thalappoli of 1192 ME vide Pattamichavaram Receipts No. 36894/13.01.17 and 37091/28.02.17 respectively. Board had issued Orders (A5-488/16 dated 26.09.16) giving direction to Devaswom Manager to enhance the rate of telecast right which was previously realised at this rate (₹5,000/-) for the event in 1191 ME. But this direction was not adhered to in 2016-17 (1192 ME).

No ratification from the Board is obtained either for fixing and collecting the amount as done in previous year.

Non-adherence of Board Order is brought to notice for suitable remedial action.

3.79. OMISSION TO KEEP A BHANDARAM AT A KEEZHEDAM TEMPLE – BROUGHT TO NOTICE (Parakkottukavu)

Sreekandeswaram is a Keezhedam of Parakkottukavu Devaswom. On verification of Bhandaram Yadasthu with that of Bhandaram Collection Register no amount is seen accounted from this temple by way of Bhandaram Collection. On oral enquiry, it was explained that no Bhandaram is kept at the temple till date. Hence the omission to keep a Bhandaram at this temple is brought to notice of the Board for remedial action.

3.80. STATEMENT SHOWING MONTHLY PROGRESS DETAILS OF EVICTION PROCESS CARRIED OUT BY OFFICE OF SPECIAL TAHSILDAR – NOT MADE AVAILABLE.

The statement showing monthly progress of various eviction process carried out by the office of Special Tahsildar, attached to Cochin Devaswom Board has not been forwarded to this office since the month of July 2016. Monthly statements, which are pending to be produced for the year 2016 (including that of April 2016), were since then requested to produce vide Audit Requisition No. 6/05.05.2018)

Since no reply was received either from the Secretary or from the Special Tahsildar for audit requisition, an evaluation of the various eviction process carried out by Special Tahsildar’s Office for the year 2016-17 was unable to complete. Hence the same shall be made available to audit without fail.

3.81. AUDIT OF CONTROLLING INSTITUTIONS – DETAILS OF AUDIT FEE AND SUPERVISION – NOT MADE AVAILABLE.

As per section 106(4) of the TCHRI Act, audit of controlling institutions are carried out by officials of Cochin Devaswom Board itself. To audit these 298 controlling institutions two posts of Controlling Inspectors (rank of Junior Superintendent) have been created and these institutions are categorised into Northern Zone and Southern Zone.

For audit of these institutions Cochin Devaswom Board receives audit fee (as per section 115(1) of TCHRI Act) and supervision charge (as per section 84(4) of TCHRI Act). Presently audit fee is fixed at 0.75% and supervision charge at 0.1% of revenue as mentioned in Board Proceedings No. E 302/96 dated 23.03.11

As per the details furnished in annual accounts (submitted to Audit Department vide Letter No. A2-12031/16 dated 17.02.18) during 2016-17, Cochin Devaswom Board has received ₹74,978/- as Audit Fee and ₹38,621/- as Supervision charges from the controlling institutions.

In order to ascertain the veracity of the amount so realised and also to evaluate how effective the present mechanism is functioning in carrying out the audit task certain details as mentioned below were called for vide Audit Requisition No. 5/05.05.18).

- 1) Tentative Tour Programme of Controlling Inspectors (16-17)
- 2) Approved Tour Programme of Controlling Inspectors
- 3) Total mandays utilized for the audit of Controlling Inspectors
- 4) Details of realisation of Audit Fee and supervision charges in a tabulated format as shown below.

Sl. No.	Name of Controlling Institutions audited	Year for which audit was conducted	Audit fee fixed	Supervision charge fixed	Audit fee realised	Supervision charge realised	Chalan No.

Eventhough, in the above audit requisition, it was asked to produce a reply along with relevant documents by 28.05.2018, the same was not produced till date (28.07.2018).

As such the veracity of realisation of Audit Fee and supervision charge during 2016-17 was not able to ascertain.

More importantly due to lack of response it was not able to ascertain whether the existing mechanism is good enough to complete the audit of it's controlling Institutions and realisation of Audit Fee and Supervision Charge which is a revenue of Cochin Devaswom Board in a timely manner.

3.82. BUILDING CONSTRUCTED BY TOURISM DEPARTMENT IN DEVASWOM LAND – NOT HANDED OVER – REASON MAY BE LOOKED INTO. (Parakkottukavu)

During the year under audit no amount is seen received in Devaswom under the head Part I.D. Hence on verification of Land associated with the temple it is seen that a Double Storied Building is erected in the land adjacent to Devaswom Office by the Tourism Department. On oral enquiry why no amount is received from this property, it was explained that though Tourism Department had constructed it towards the purpose of a guest house for pilgrims, the same is not yet handed over to the Devaswom. Hence action may be taken at the earliest to get the building in possession of Devaswom so that it can be put to use as envisaged at the time of according sanction to construct it.

3.83. “SARVAISWARYA POOJA” ACCOUNTS NOT PRODUCED BEFORE THE BOARD (Vyttila)

Cochin Devaswom Board Vide order No.A5/12415/16 Dated: 14.11.16 had accorded sanction to the samithy of Thammanam Ananthapuram Temple to conduct ‘Sarvaiswarya Pooja’ in seevelipura and Saphaha mandapam on the day of Pournami in every month. It was also directed to submit the accounts of the samithy before the Board through Assistant Commissioner within one month after the completion of the function. But Samithy has not submitted the accounts before the Board. Hence it is suggested in audit that strict direction shall be given to the Samithy either produce the accounts or else the sanction as accorded shall be cancelled.

(Note:Audit Enquiry No.1/22.11.2017 to Devaswom Officer)

3.84. DISPOSAL OF SERPENTINA TREE – DETAILS NOT PRODUCED (Areswaram)

As per Cheque No. 354919/20.09.16 (Bill Receipt No. 43475/18.10.16) ₹1500/- was sanctioned to the Devaswom officer for the expenses associated with felling and disposal of a Serpentina Tree (vide cheque No. 354919/20.09.16). But files in connection with the disposal of the tree is not produced at the time of audit. In the absence of files and report of Devaswom Officer to Cochin Devaswom Board, audit is not in a position to ascertain whether any amount is due to GDF by way of auction of the tree. Hence specific reply shall be furnished towards non receipt of auction amount due towards the disposed Serpentina Tree. (To the audit enquiry No. 1/18.04.18 provided, no reply was made available either)

3.85. ROOM OCCUPANCY REGISTER – NOT MAINTAINED (Sree Dhanwanthari Ayurveda Hospital, Nelluvai)

Even though details of IP patients are maintained in an IP Register at the hospital, further details regarding the occupancy of rooms allotted for IP treatments are not seen maintained. Details regarding their boarding such as date of admission, date of relief, number of persons, etc., are not specifically written in any of the registers maintained at the hospital. The IP patients include foreigners also. Hence a Room Occupancy Register is inevitable in the Hospital. It is suggested in audit that action may be taken to maintain such a register without delay.

3.86. RENT

3.86.1. GENERAL REVIEW

One of the main sources of revenues of Cochin Devaswom Board is from Rent and fees. As per the Budget for the year 2016-17, ₹ 6,25,00,000/- was the estimated income under the head of rent and fees and as per the accounts for the year 2016-17, ₹ 6,03,71,139.71 is collected under this head. But a clear picture of income under the head is not forthcoming in the absence of a duly prepared Demand, Collection and Balance Statement of Rent and fees for the year under audit.

The Board owns four Shopping Complexes in Thrissur Town, namely

Name of the Building	No. of Rooms
1. Sivasakthi	72
2. Western Pallithamam Wadakkumnathan Shopping Complex	100
3. Eastern Pallithamam	9
4. Kailasam Shopping Complex	14
Total	195

No. of Corrections:

On verification of fixation of rent in general it is seen that no specific criteria is followed in fixing rent for rooms in the heart of the city. Instead it is seen that each one is fixed by considering it as a separate entity. On the same floor different rates are seen adopted to fix the rent of rooms.

3.86.2.ROOM RENT - PENDING COLLECTION – BROUGHT TO NOTICE

As per the Rent Register maintained at Board Office, rent pending collection as on 31.03.2017 is ₹45,57,740/-, details of which are shown below.

Sl. No.	Room. No.	Monthly Rent (₹)	Pending as on 31.03.2017(₹)	Remarks
I. Sri. Wadakkumnathan Shopping Complex				
1	28/649	5385	5385	3/17
2	28/657	61619	61619	3/17
3	28/660	5375	10750	2/17 to 3/17
4	28/663	4300	17200	12/16 to 3/17
5	28/664	6450	25800	12/16 to 3/17
6	28/666,702	61838	148416 (12368x12)	Rent remitted only 49470 per month (4/16 to 3/17)
7	28/675 (½ portion)	1081	12972	(4/16 to 3/17)
8	28/680	10075	10075	3/17
9	28/690	9144	27432	1/17 to 3/17
10	28/694, 695, 708 & 709	19706	19706	3/17
11	28/698	9144	9144	3/17
12	28/699	2313	2313	3/17
13	28/700/1	81990	983880	4/16 to 3/17
14	28/701/1	217350	521640 (43470x12)	Rent remitted only 173880/month (4/16 to 3/17)
15	28/703	24400	146400	10/16 to 3/17
16	28/707	10969	10969	3/17
17	28/714	3588	10764	01/17 to 3/17
18	28/718	4490	13470	1/17 to 3/17
19	28/719	8075	8075	3/17
20	28/720	5385	32310	10/16 to 3/17
21	28/722	13725	13725	3/17
22	28/642/34,35 & 36	110700	243540 (22140x6 + 110700)	Rent remitted only 88560/month as on 9/16 to 2/17. 3/17 not remitted.

No. of Corrections:

23	28/642/39	10240 (upto 1/17) and thereafter 12800	51200 <u>25600</u> 76800	9/16 to 3/17
24	28/642/43	15725	47175	1/17 to 3/17
25	ATM Room (SBI)	14332	14332	3/17
26	28/642/48	134059	134059	3/17
27	28/642/50	12803	64015	11/16 to 3/17
28	28/723/1	170315	170318	3/17
29	Elite Generator Space	940	940	3/17
II. East Pallithamam				
30	28/784, 785	25888	129440	11/16 to 3/17
31	28/786	7500	30000	12/16 to 3/17
32	28/788	2575	7725	1/17 to 3/17
33	28/790	2575	5150	2/17 to 3/17
34	TC 37/758	740	7400	6/16 to 3/17
35	28/724	9767	9767	3/17
III. Sree Kailasam Shopping Complex				
36	28/780/13	8736	52416	10/16 to 3/17
IV. Sivasakthi				
37	28/730	4775	4775	3/17
38	28/740	4210	4210	3/17
39	28/741	4207	4207	3/17
40	28/742/1	4690	4690	3/17
41	28/744	4210	12630	1/17 to 3/17
42	28/747	6050	18150	1/17 to 3/17
43	28/747/1	3545	7090	2/17 to 3/17
44	28/748	4832	48320	6/16 to 3/17
45	28/749	6657	66570	6/16 to 3/17
46	28/750	6315	63150	6/16 to 3/17
47	28/751	5740	68880	4/16 to 3/17
48	28/752	5190	5190	3/17
49	28/753	7890	15780	2/17 to 3/17
50	28/757	7906	7906	3/17

No. of Corrections:

51	28/762	10000	10000	3/17
52	28/765	7625(upto 7/16) 9531(8/16 to 3/17)	30500 <u>76248</u> 106748	4/16 to 3/17
53	28/766	17175 (upto 7/16) 21470(8/16 to 3/17)	34350 <u>171760</u> 206110	6/16 to 3/17
54	28/769	4981	14943	1/17 to 3/17
55	28/772	5695 (upto 7/16) 7120 (8/16 to 3/17)	22780 <u>56960</u> 79740	4/16 to 3/17
56	28/774/1	7900	7900	3/17
57	28/774/2	2852 (upto 9/16) 3565 (10/16 to 3/17)	171144 <u>213930</u> 385074	4/16 to 3/17
58	28/775/3	35100	35100	3/17
59	28/775/4	58800	117600	2/17 to 3/17
60	28/776	6770	13440	2/17 to 3/17
61	28/777	3182	9546	1/17 to 3/17
62	28/778	2545	2545	3/17
63	28/604/53	4600	9200	2/17 to 3/17
64	BSNL TCR	7218	28872	12/16 to 3/17
65	28/774/1A	9982	9982	3/17
66	28/774/3,4	41800	83600	2/17 to 3/17
67	28/774/7	17225	20670 (3445x6)	10/16 to 3/17 Rent remitted only 13780/month
	Total		₹ 45,57,740/-	(2843224+189482+52416+1472618)

The fact that more than 45 lakhs is pending realisation as room rent amply subscribes to the view that Cochin Devaswom Board is not initiating prompt action against defaulters in terms of agreement provision. Hence it is suggested in audit that agreement provisions shall be strictly adhered to for realisation of rent in future.

No. of Corrections:

3.86.3. RENT NOT REALISED IN FULL FROM LESSEE – POSSIBLE BARRING OF CONSTANT DEFAULTERS IN FUTURE – MAY BE LOOKED IN TO(Chottanikkara)

As per the Rent Register kept at Chottanikkara Sathram a sum of ₹6,30,450/- is due towards GDF being the amount to be realised towards rent as on 31.03.2017. Details are tabulated below.

Room No./Bunk No.	Name of Occupier	Amount (₹)
1	2	3
B – 1,2	P.N. Udayan	2.00
B – 3,4,5	Kishor Kumar	46,900.00
B – 7	Ratheesh Chandran	225.00
B – 8	Ratheesh Chandran	225.00
B – 9,10	N.K. Sivadasan	4,762.00
B – 11	M.P. Prasad	1,005.00
4/685 C	Prema Jayan	3,054.00
4/685 H	Thanuja	5,190.00
4/685 J	Mathew Iype	16.00
4/685 K	C. Sasidharan	6,016.00
3	Abhilash. M.N.	14,700.00
4	K.T. Chakkappan	4,892.00
6	V.N. Venugopal	3,300.00
8	M.S. Rajendran	1,100.00
4/709	Hantex	16.00
3/1028	O.S. Sivakumar	85,800.00
3/1027	K.S. Baiju	27,840.00
-	Vijaya Bank ATM	91,355.00
B-11	K.T. Viswanathan	8,652.00
Stair	O.S. Sivakumar	17,292.00
III/636 (Old Police Station)	T.P. Satheesan	3,07,008.00
Shop - 2	C. Sasidharan	1100.00
GRAND TOTAL		₹ 6,30,450/-

The balance pending realisation shall be recovered with interest from the persons concerned at the earliest and credited to GDF.

The reason for such pendency even after a valid agreement with parties, shall be enquired in to and if found necessary parties who are constantly making default in payment shall be permanently barred from taking rooms on lease under Cochin Devaswom Board.

3.86.4. GROUND RENT – PENDING COLLECTION.

As per the Ground Rent Register maintained at Board Office, ground rent pending collection as on 31.03.2017 is ₹ 29,60,082/-, details of which are shown below.

Sl.No	Name of Ground	Monthly Rent/Fixed Rent(₹)	Pending as on 31.03.2017 (₹)	Remarks
1	West Pallithamam (Near Indian Coffee House)	3000/month	18000	10/16 to 3/17 (Wayanad Gandhi gramam) (Order No. R-13861/13 dtd. 24.09.16)
2	Wadakkumnathan Ground grill	6555000	1638750	(Rent fixed for 2 years (20.01.16 to 19.01.18 as per Order No. R1-1268/95 dtd.19.01.16 and given to M/s Time Ads)
3	West Pallithamam (Around Buildings)	180000	90000	(Rent fixed for 1 year (01.03.16 to 28.02.17) as per Order No. R-8617/14 dtd. 26.09.16)
4	Pallithamam ground and around the Shopping Complex	101111/month	1213332	4/16 to 3/17 as per Order No. R-8617/14 dtd. 29.11.16 for 1 year.
Total			2960082	

Immediate action may be taken to realise the amount from concerned parties.

3.86.5. GROUND RENT – AMOUNT NOT COLLECTED ACCORDING TO THE ORDERS – LOSS TO GDF. (Thiruvanchikulam)

- 1) As per Order No. R-9847/15 dated 21.04.16 ground of Eriyad Cheraman Parambu was given to Football Tournament from 24.04.16 to 01.05.16. The rent was fixed at ₹2000/- per day. But no income is derived from this account for the year 2016-17. Non collection of rent as per order has resulted in a loss of ₹16,000/- (8x2000) to GDF. The loss shall be recovered from the Officer responsible and credited to GDF.
- 2) As per Order No. R-11123/16 dated 07.10.2016 ground of Eriyad Cheraman Parambu was given for Muhammed Abdurahiman Sahib Award Ceremony from 22.11.2016 to 24.11.2016. The rent was fixed at ₹2500/- per day. But only ₹2500/- was collected as per Receipt No. 35797/23.11.16. Non-collection of rent as per order has resulted in a loss of ₹5000/- [(3x2500)-2500=5000] to GDF. The loss shall be recovered from the officer responsible and credited to GDF.

3.86.6. INCOME GENERATED FROM SATHRAM ROOMS – POSITIVE STEPS ARE NECESSARY TO TAP THE FULL POTENTIAL(Chottanikkara)

The number of rooms that is given in rent in Chottanikkara Sathram is 128 and their respective rates are tabulated below.

Type of Room	No. of Rooms	Rate of Rent
AC - 3 Bed	4	2240+GST
AC - 2 Bed	7	1100+GST
Non AC - 3Bed	28	650+GST
Non AC - 2 Bed	45	350+GST
Non AC - Single	38	200+GST
Dormitory	2	1250+GST
Double Room	4	350+GST
Total Rooms to let	128	

The total rent that could be generated by giving these rooms in a day (considering one day as 24 hours) is given below.

$$4 \times 2240 = 8960$$

$$7 \times 1100 = 7700$$

$$28 \times 650 = 18200$$

$$45 \times 350 = 15750$$

$$38 \times 200 = 7600$$

$$2 \times 1250 = 2500$$

$$4 \times 350 = \underline{1400}$$

$$\text{Total} = \underline{62110}$$

Thus the total income generation capacity of Sathram building for an year is $365 \times 62110 = ₹ 2,26,70,150/-$.

During the year 2016-17, as per Part I Miscellaneous Demand Register, the total income generated from Sathram Rent is ₹82,62,205/- i.e. 36.44% of the total potential income generation. Considering the increase in number of pilgrims on an yearly basis the generated income is not in proportion to the full potential. Hence in order to tap the full potential following suggestions are made in audit.

- (i) The system of online room booking facility may be introduced.
- (ii) Presently, the computer generated rent received statement shows a minimum of 24 hours gap between the check in time and check out time. Persons who are taking rooms for short duration (i.e. less than 24 hours) have to pay the minimum rent for a day. Thus there is possibility of the same room being given in rent on more than one occasion within a period of 24 hours. Hence the system shall be so as to update addresses this issue and give a statement of such rooms on a periodical basis.

- (iii) The Vigilance supervision shall be so planned that it ensures surprise checks at this institution on a routine basis.

3.86.7. ROOMS NOT RENTED OUT

As per the Rent Register maintained at Board Office, the following Rooms/Quarters are not rented out as on 31.03.2017, details of which are shown below.

Sl.No.	Name of Shopping Complex/Quarters	Room No.
1	Wadakkumnathan	28/642/47, 28/701
2	Sree Kailasam	28/780/11 28/780/12 28/780/15
3	Sivasakthi	28/775/5 28/776
4	Quarters	28/795 28/810 28/815 28/800 28/807

As Cochin Devaswom Board is finding it difficult to explore additional source of revenue generation, such omission is not at all justifiable. Hence the reason for the same (failure to rent out various rooms by following suitable administrative action) shall be explained.

3.86.8. DCB STATEMENTS ARE NOT PREPARING – OMISSION TO DEMAND RENT – FOUND OUT AFTER 20 YEARS – (FILE NO. R1/845/89 (VOL.I & II))

Board had given Room No. 28/776 (old No. 28/604/50) in Sivasakthi building to Sri. P.C. George for rent. He had closed the varandah of the room and had given it for daily rent. Board has given permission for this construction as per Order No. R1-845/89 dtd. 27.12.95. Board had also authorised the Maramath Wing to measure this space and fix the rent. No action was taken in this regard by the Maramath Wing of Cochin Devaswom Board. As per Order No. R1-845/89 dtd. 18.08.16, Board had given an Official Memorandum to the Maramath Wing. After this, Maramath Wing measured this space and the area of the space was found out at 70.59 sq.ft. Based on this Board has fixed the rent of this space for 257 months [(from 12/1995) as per Order No. R1-845/89 dtd. 23.02.17] at ₹ 3,25,539/- (including interest). Notice was issued to Sri. P.C. George, vide Order No. R1-845/89 dtd. 22.04.17 asking him to remit the amount. But he has not remitted this amount till date. On verification of file No. R1-845/89 (Vol. No. I & II), it is seen that Board has ordered to start Revenue Recovery action against him (Order No. R1-845/89 dtd. 17.08.17).

Under these circumstances, specific reply to the observations as pointed out below is solicited.

- (i) What was the reason for non-measuring of the area by the Maramath Wing of Cochin Devaswom Board even after a valid order by the Board?
- (ii) As there was a file, what was the reason for not initiating an action against responsible officers during the last 20 years?

- (iii) After giving sanction to close the Varandah and for using it, whether there was an agreement executed between Cochin Devaswom Board and Sri. P.C. George? If not why?
- (iv) Before giving orders to Revenue Recovery proceedings initiations, whether the scope of law of limitation is taken in to consideration?
- (v) Why no DCB statement of rent is prepared every year?

3.86.9. MALAYALA MANORAMA “VANITHA MAX” EXHIBITION – NON TAPPING OF FULL POTENTIAL OF REVENUE GENERATION– FINANCIAL INTEREST OF COCHIN DEVASWOM BOARD NOT PROTECTED. (Wadakkumnathan)

On the basis of request received from Malayala Manorama to conduct an exhibition named “Vanitha Max” on Pooram exhibition ground from 25.11.16 to 09.12.16, Devaswom Manager had sought permission to accord sanction for the same from Assistant Commissioner, Thrissur vide Letter No. C-47/16 dated 20.10.16. In the letter Devaswom Manager pointed out that normally in exhibition ground while giving sanction to utilise the ground for private purposes rate is fixed at ₹4/square feet/day – for erection and removal of pantal before and after the event and ₹ 6/square feet/day - for the days of the event. This rate is in conformity with the order given by Cochin Devaswom Board vide Order No. 8147/2016 dated 01.08.2016 to “Sarans” Guruvayoor for conducting an art exhibition named “Venugopala Roopam” at Wadakkumnathan Temple Ground.

Consequently Devaswom Board, vide Order No. R-8053/15 dated 28.10.16 had fixed rent on exhibition days at ₹6/square fet/day but on days for preparation of Pantal (12.11.16 – 24.11.16) and removal of Pantal (06.12.16 – 11.12.16) a flat rate of ₹50,000/- was fixed. But due to the particular economic scenario prevailed at that time the programme had to be cancelled and on the request of Manorama Authorities cancellation order was issued on 18.11.16.

On the basis of a fresh request to conduct the exhibition scheduled earlier in February 2017, Devaswom Manager had sought a fresh permission to accord sanction for the same (Vide Letter No. C-47/16 dated 01.12.16). In contrary to the earlier order issued, Manorama Authorities were invited for a negotiation on 05.01.17 at Board Chamber. The circumstances which necessitated a negotiation is not forthcoming from the file kept at Wadakkumnathan Devaswom Office.

As a result of negotiation it was decided that exhibition would be held from 10.02.17 to 20.02.17 with Pantal erection starting from 24.01.16 and dismantling process completing by 26th February. Rate/day/square feet on exhibition days was reduced from the earlier ₹6/square feet/day to ₹3.50/square feet/day and the rate on days for erection and removal of Pantal was altogether fixed at ₹75,000/-. A sanction to this effect was issued on 13.01.17 vide Board Order No. 8053/15. On the basis of above order, Ground

Rent was realised (Vide Pattamichavaram receipt No. 38171/01.02.17) at Wadakkumnathan Devaswom as detailed below.

Rent at ₹ 3.50/square feet for 11 days - $25000 \times 11 \times 3.5 = ₹ 9,62,500/-$

(13.02.17 – Hartal - no exhibition.)

Exhibition extended to 21.02.17.

Rent for erection and removal of Pantal

24.01.17 to 09.02.17 – (17 days)	}	= ₹ <u>75,000/-</u>
22.02.17 to 26.02.17 - (5 days)		
22 days		

Total = ₹ 10,37,500/-

Following deviations from the usual practice followed for giving on rent Wadakkumnathan Temple ground for private purpose was noted in this specific case.

- 1) Ground rent was fixed at a particular rate instead of calculating rent/square feet/day during erection and removal of Pantal before and after exhibition. (Deviation from, as reported by the Devaswom Manager in his report and also as ordered by Board in, the case of “Sarans” - Guruvayoor).
- 2) On verification of file kept at Wadakkumnathan Devaswom no request to reduce the rate of ground rent was seen made by the party. Moreover in order to negotiate with a party in case of a dispute the party should have raised certain points for consideration. Here there is nothing on record to show that Malayala Manorama had objected to a decision taken by the Board before a negotiation. Hence reason for negotiation may be made available. As there is no change in number of days or there is change in the space utilized for conducting the event there is no reason to reduce the rate/square feet/day from that fixed earlier.

Hence by reducing the rate/square feet/day, it was Devaswom who suffered ultimately. Because of wrong method of fixation of rent, the rent decrease in revenue is worked out below.

Had the rent been fixed @ ₹ 6/square feet on exhibition days (11)	25000x11x6	₹ 16,50,000.00
Had the rent been fixed for days of erection and dismantling of Pantal @ ₹4/square feet for 22 days	25000x4x22	₹ 22,00,000.00
	Total	₹ 38,50,000.00
Amount collected		₹ 10,37,500.00
Decrease in Revenue		₹ 28,12,500.00

Under these circumstances a detailed enquiry by a competent outside agency is suggested in audit to ascertain the financial loss incurred by Cochin Devaswom Board while giving in rent Wadakkumnathan Pooram Ground for private purposes.

3.86.10. ROOM RENTED OUT TO KSHETRA UPADESAKA SAMITHI – DEMAND OF RENT WAS MADE WITHOUT AGREEMENT.(sree Devaswom)

Presently a room belonging to Devaswom is rented out to Kshethra Upadesaka Samithi at a rate of ₹ 50/month – this rate was fixed as a result of the recommendation made through para 3.25.3 of Audit Report for the year 2010-11 – that too in 2013-14 (Order No. R1-9935/13/24.02.14). Almost 4 years have elapsed since without any change, hence the scope of enhancement of room rent may be looked into.

₹ 600/- was collected vide Pattamichavaram Receipt No. 38721/31.03.17, being the rent for the year 2016-17. But formal agreement with the Kshethra Upadesaka Samithi for the year was not executed either. Reason for non execution of agreement may satisfactorily be explained.

3.86.11.OOTTUPURA RENT NOT COLLECTED IN ACCORDANCE WITH THE REVISED RATE(Chowara Devaswom)

As per order No.R8738/12 dated: 23.11.2012, the Oottupura rent of Chidambareswaram temple (a Keezhedom of Chowara Devaswom) was revised to ₹ 2500/-. (Ground rent -₹2000 + Current charge₹250+cleaning charge ₹250/-). During 2016-17 the Oottupura rent is not collected as per this rate. Details of collection are given below.

Rt.No.	Collected Rent			Rent to be collected			Loss(₹)
	Ground Rent(₹)	Current Charge(₹)	Cleaning Charge(₹)	Ground Rent(₹)	Current charge(₹)	Cleaning charge(₹)	
32051/ 5.6.16	250	125	-	2000	250	250	2125
32052/ 9.6.16	250	125	-	2000	250	250	2125
32053/ 26.6.16	2000	250	-	2000	250	250	250
32055/ 13.7.16	250	125	-	2000	250	250	2125
32056/ 11.9.16	2000	250	-	2000	250	250	250
32058/ 2.10.16	2000	250	-	2000	250	250	250
32059/ 10.12.16	250	125	-	2000	250	250	2125
32060/ 4.1.17	250	125	-	2000	250	250	2125
Total							11375

Loss may be made good from the officer responsible and credited to GDF.

3.86.12. RENT OF CHERIYA SAMUDAYA MADAM – ONE MONTH’S RENT NOT COLLECTED – ₹ 295+Penal Interest(Thriprayar)

The rent of Cheriya Samudaya Madam is ₹ 295/month. As per patta michavaram Rt. No. 32689/10.06.2016, ₹295/- is collected towards the rent of Cheriya Samudaya Madom for the months May & June 2016. Actual amount to be collected was ₹590/- (2x295) as rent and one month’s penal interest. (Enquiry No. 2/16.01.2018 was given in this regard.)

The short collection of monthly rent of ₹295/- and its penal interest upto the date of remittance may be recovered from the concerned person and get credited to G.D.F.

3.86.13. COLLECTION OF RENT IN NARAYANA MANDIRAM – COMPUTER STATEMENTS SHOW IRREGULAR RESULT – REASON MAY BE LOOKED IN TO.(Chottanikkara Sathram)

On verification of computer collection statement of Sathram certain discrepancies are noticed. They are given below.

- (i) As per computer collection statement for 08.02.17 regarding Narayana Mandiram, the collection is ₹26,900/- where as only ₹9500/- is posted in Cash Book and remitted.
- (ii) As per consolidated computer statement for 10.02.17 total collection towards Narayana Mandiram is ₹4,600/- where as, as per collection statement towards Narayana Mandiram it is ₹ 3200/- and only this much amount was carried over to Cash Book and remitted.

The reason for the same may be looked in to and proper remedial action, if necessary in computer programming, shall be taken at the earliest.

3.86.14.SATHRAM RENT RECEIPTS MISSING – REASON MAY BE EXPLAINED(Thriprayar)

On verification of the Sathram rent receipts, in certain cases where the receipts were not put to use, either the original/duplicate or both receipts were found missing. Enquiry No. 2/16.01.2018 was given in this regard, but no reply was given. Either the missing receipts may be produced for verification or proper explanation may be given. Details are given below.

Sathram rent Receipt No.	Remarks
10791 & 10792	Original receipt missing
10795 & 10799	Duplicate receipt missing
10800	Original & Duplicate receipts missing

3.86.15. ADVERTISEMENT AUCTION – BOARD ORDER – NOT COMPLIED WITH (Thriprayar)

Devaswom Board vide Order No. R1-6540/15 dated 31.10.15 had given permission to one Sri. Sajeesh. K.K. to erect an advertisement Board on the western side of the Temple, near parking ground for the period from 01.07.15 to 30.06.16. In the sanction order it was stated that Devaswom may take necessary steps to enhance the rent by 25% of the rent fixed (which was ₹10,000/- remitted by Sajeesh vide Pattamichavaram Rt. No. 32686/6.6.16) while renting the space after the agreement tenure (ie. from

01.07.16 onwards). But no steps are seen taken to rent out the space after the agreement period.

The omission on the part of Devaswom to comply with the Board direction may be explained .

3.86.16. RIGHT TO ERECT ADVERTISEMENT BOARDS – AGREEMENT NOT EXECUTED WITH TENANTS (Thriprayar)

Eventhough the right to erect advertisement Boards on various places outside Temple were sanctioned, agreements are not seen executed with the concerned tenants during 2016-17. Details are tabulated below.

Sl. No.	Advertisement details	Name of Bidder	Amount (16-17)(₹)	Sanctioned Board Order
1)	Right to erect advertisement of Kanadikavu near Chappal counter on western side of the Temple for one year (01.01.16 to 31.01.17)	Sri. Baiju. K.V., Kanadikavu Peringottukara	35000	R-3766/16 dated 30.06.16
2	Right to erect advertisement of Kanadikavu near Chappal counter on western side of the Temple for one year (02.02.17 to 01.02.18)	„	43750	R-3766/16 dated 03.05.17
3	To erect advertisement on southern side of Triprayar Temple (01.04.16 to 31.03.17)	Smt. Sindhu Gopinath, Kundaliyur	32000	R-7568/11 dated 25.04.15

The omission to execute the agreement with the tenants shall be explained. It is suggested in audit that agreements should invariably be executed in such cases keeping the interests of Devaswom open.

3.86.17. PRASADAM AUDITORIUM–RENT RATE NEED TO BE REVISED (Kachanappilly Devaswom)

The rent of the Prasadam Auditorium in Kachanappilly Devaswom is ₹2700/- per day. It is collected as per Board order No.R1-10234/08 dated: 28.8.2010. As compared to the running rate prevalent around the surrounding area, the rate of rent fixed by Devaswom seems to be far too low. Moreover more than 7 years have elapsed after fixing the rent. Hence it is suggested in audit that rent may be revised taking in to consideration the operational cost of auditorium, prevalent market rate and run of time.

3.86.18. OOTTUPURA :- AMOUNT NOT COLLECTED ACCORDING TO THE ORDERS(PUTHIYEDAM DEVASWOM)

As per order No.R-11308/13 Dated: 24.8.2013 Oottupura of Puthiyedom temple was rented to Sri.Vellarappilly Kuttan Marrar, Thimila Vidhwan for teaching Vadhyaamelam to students on a condition that it should not affect the marriage functions to be performed in the Oottupura. The monthly rent was fixed at ₹1000/-. But no income is derived on this account till the date of audit. (from 24.8.2013 onwards). The reason for non-collection of rent as per order may be explained.

3.86.19. RENT AGREEMENT NOT EXECUTED

In the following cases the rent agreement was not executed before giving the rooms on rent.

Name of Devaswom	Room No./ Advertisement Board	Name	Rent Amount(₹)	Date of effect
Ravipuram	1	Smt.U.S.Mini	4760	1.6.2015
	2 to 3	Sri.P.K.Prakasan	6585	1.6.2015
	4 to 8	Coibatore Ayurveda Company	22110	1.6.2015
	9	Modern Medicals	3470	1.6.2015
	10	Bharath Gas	3470	1.6.2015
Vyttila	XI	Sri.Nixon Joseph	7815	1.1.2015 to 4 Years
	Advertisement Board Rent	Green Circle Media	600000	1.4.2016 to 31.3.2017

The omission to execute the rental agreement may be explained.

It is suggested in audit that necessary steps may be initiated at the earliest to execute the agreement with the concerned parties and the same may be produced for verification.

3.86.20. ROOM RENT ARREAR NOT COLLECTED (RAVIPURAM DEVASWOM)

One room (Room number not available) is given for rent to Secretary Bhajanasangham, Ravipuram with a monthly rent of ₹10/-. The rent upto 9/16 is remitted. 6 months rent of ₹ 60/- is pending realisation. Enquiry No. 1/27.12.17 was given in this regard. On verification of its reply, it was understood that Devaswom had given a notice to the party for vacating the room and regarding the matter a case is pending in the court. The file regarding this is not produced for verification. The present status of the case may be explained.

3.86.21. SHOPPING COMPLEX – AMOUNT NOT COLLECTED ACCORDING TO THE ORDERS(Vyttila)

As per order No. R-11130/16 dated: 24.10.16 Room No.VI (Konimuri) was rented to Lottery business. The monthly rent was fixed at ₹3000/-. But no income is derived from this room till the date of audit. (from 24.10.2016 – date of order onwards). The minimum loss due to non collection of rent as per order for the year 2016-17 comes to ₹15000/- (11/16 to 3/17) which may be recovered from the person responsible.

3.86.22. BHAJANA MADAM RENT – SCOPE OF ENHANCEMENT OF RATE MAY BE LOOKED INTO (Mayannoor)

The rent for using Bhajana Madom is presently fixed at ₹1500/ day vide Board Proceedings No.R-8223/12 dated 03.01.14. During 2016-17, a total of ₹30,000/- was realised under this head. Amount realised under this head after the revision of rent in 2014 is as tabulated below.

Year	Amount (₹)
2014-15	27000
2015-16	21000
2016-17	30000

Almost four years have now been elapsed since the existing rate of rent came into force. Hence it is suggested in audit that the scope of rent revision under this head may be looked into.

3.86.23. DEMAND IS RAISED AGAINST RENT ON WATER TANK WITHOUT A FORMAL AGREEMENT – BROUGHT TO NOTICE (Thiruvilwamala)

The Assistant Executive Engineer, P.H. Sub Division, Wadakkanchery vide Letter No. DB/1001/92/Vol.II dated 03.01.17 had requested the Secretary, Cochin Devaswom Board to enter in to an agreement with Kerala Water Authority in order to release future rent on land, where a water tank is situated in connection with Thiruvilwamala – Kondazhy Drinking Water Project. Every year Devaswom is raising a demand of ₹ 2000/- against this. It is not known, on what basis Devaswom is raising the demand even without formal agreement. No agreement is seen executed till date of audit.

Hence it is suggested in audit that a formal agreement shall be signed between Devaswom Board and Water Authority at the earliest incorporating clauses protecting the interest of Cochin Devaswom Board

3.87. LAND GIVEN TO THIRUVILWAMALA GRAMA PANCHAYAT ON LEASE – PURPOSE OF LEASE NOT FULFILLED – DECISION TO CANCEL LEASE AGREEMENT – NOT MATERIALISED – (FILE NO. C/34/03) (Thiruvilwamala)

Thiruvilwamala Grama Panchayat by its Resolution No. 1 dated 17.01.2003 had resolved to request Cochin Devaswom Board to allot nearly 1 acre of land belonging to Cochin Devaswom Board to the Panchayat for the purpose of construction of a Bus Stand, Comfort Station and Taxi – Auto Stand.

Cochin Devaswom Board at its meeting held on 18.07.2003 had considered the request of the Panchayat and had decided to seek permission from Hon: High Court of Kerala to accede to the demand of the Panchayat, as the Board considered it as a beneficial proposal.

Consequently DBA.11/04 was filed before Hon: High Court of Kerala seeking permission for the same and the Court vide its judgement dated 08.02.2005 had directed the Government to consider the matter and pass orders.

In pursuance to the judgement, Government vide G.O.(Rt)No. 1378/06 dated 05.06.06 had issued favourable orders on this aspect. Subsequently a lease deed was executed between the Grama Panchayat as the lessee and Cochin Devaswom Board as the lessor on 24.10.2009 and 96 cents of land in Survey No. 825 in Kaniyarkkode Village, Thalappilly Taluk was transferred to the lessee.

Though a Bus Stand was constructed at the lease schedule property by the lessee it was not functioning as envisaged.

Hence Cochin Devaswom Board vide proceedings No. R/1927/03 dated 05.08.14 had decided to withdraw from the lease deed. Later Cochin Devaswom Board vide Letter

No. R/1927/03 dated 18.04.15 had informed the Secretary, Grama Panchayat, Thiruvilwamala of its decision to take back the land. Subsequently a notice was also served to the Grama Panchayat vide Letter No. R/1927/03 dated 04.05.15.

There is a clause in the lease deed which stipulate that - quote - “if at any time it appears by the lessor that it is necessary in the public interest to determine the lease it shall be lawful for the said lessor to cancel the said lease by 6 months notice in writing addressed to the lessee and there upon the lease shall be absolutely determine and lessee shall not entitle to any compensation whatsoever in respect of such determination except a proportionate portion of any rent that is paid in advance”.

As more than 6 months have elapsed after serving the notice there is no initiation on the part of Board to take back the possession of land till date of audit. Hence it is suggested in audit that the land which was given in lease shall be taken back at the earliest.

3.88. SUBMISSION OF FOREIGN CURRENCY AND COINS TO BOARD OFFICE – RECEIPT NOT PRODUCED

Various Devaswoms had submitted foreign currency and coins received during 2016-17 to Board office as detailed below.

Name of Devaswom	Submitted Date	Item	Numbers
Anthimahakalankavu	30.3.2017	Foreign currency	61
	”	Foreign coins	73
Chakkamkulangara	21.07.2016	Foreign Currency	112
	28.02.2017	Foreign Currency	30
	21.07.2016	Foreign Coins	897
Kachanappilly	24.6.2016	Foreign coins	11
	23.3.2017		90
	21.1.2017	Foreign currency	26
	23.3.2017		1
Pothani	25.3.17	Foreign coins	92
	”	Foreign currency	19
Puthiyedam	30.3.2017	Foreign currency	7
	31.3.2017	Foreign coins	99
Ravipuram	30.3.2017	Foreign currency	10
	30.3.2017	Foreign coins	179
	7.7.2016	Foreign currency	22
	7.7.2016	Foreign coins	500
Sankaramangalam	18.11.2016	Foreign currency	9
	18.11.2016	Foreign coins	189
Thanikkudam	31.3.2017	Foreign currency	79
Arikaniyur	31.03.2017	Foreign Currency	14

No. of Corrections:

Ernakulam	30.03.2017	Foreign currency	162
		Foreign Coins	1608
Ayyampilly	21.03.2017	Foreign Currency	24
		Foreign coins	230
Kannanamkulam	10.11.16	Foreign Currency	4
		Foreign Coins	121
	16.03.17	Foreign Currency	3
		Foreign coins	26
Anthikkadu	22.12.2016	Foreign Currency	36
	07.03.2017	Foreign coins	208
	30.03.2017	Foreign Currency	9
	„	Foreign Coins	96
Vytila	07.06.2016	Foreign currency	13
	07.03.2017	Foreign currency	4
	24.06.2016	Foreign coins	155
Chittoor Krishna Swami	08.07.2016	Foreign Currency	14
	24.06.2016	Foreign Coins	242
Thripunithura	08.07.2016	Foreign Currency	89
	17.11.2016	Foreign Currency	57
		Foreign Coins	525
	25.03.2017	Foreign Coins	496
Foreign Currency		47	
Thiruvanchikulam	5.10.2016	Foreign Currency	198
		Foreign Coins	652
Thriprayar	21.12.2016	Foreign Currency	42
	21.01.2017		738
	07.03.2017	Foreign Coins	835
	07.03.2017		4183

However no receipt (as given in the case of gold and silver) in token of having received the currency and coins was issued from Board Office to various Devaswoms.Hence it is suggested in audit that receipt should invariably be issued from Board Office towards submission of Foreign Currency and Coins.

3.89. FOREIGN CURRENCY NOT SUBMITTED TO BOARD OFFICE – REMEDIAL ACTION SUGGESTED(Venganelloor)

As per the major Eradavu Register maintained at Devaswom one foreign currency was pending to be produced before Board Office as on 31.03.16. During the year 2016-17, 44 numbers of foreign currencies were received in Devaswom and they were produced before Board Office. But the foreign currency which remains to be produced before Board office as on 31.03.16 still remains to be produced before Board office as on 31.03.17. The omission to produce the same before Board office may be explained. If the same is not given in charge to the current Devaswom Officer the same may be looked into and appropriate remedial action shall be taken so that the foreign currency is credited to GDF at the earliest.

3.90. ERNAKULAM DEVASWOM- ORDER NOT PRODUCED

As per Major Eradavu Register 31 Nos of invalid notes were produced before the Special Devaswom Commissioner's Office on 31.03.2017. But the order permitting "Kuravezhuthu" of these invalid notes along with the receipt in token of having received the same at Board office is not produced for verification. The same should be produced for verification.

3.91. ANNADANAM VAZHIPADU ACCOUNT – DIFFERENCE IN OPENING BALANCE & CLOSING BALANCE (Thriprayar)

As per Audit Report 2015-16 vide para 3-40 Closing Balance of Annadanam Account for the year 2015-16 is ₹ (-)25,353/-. (That is Opening Balance of 2016-17 is ₹ (-)25,353/-). As per Annadanam Register the Opening Balance is ₹ 48,065/-.

During 2016-17 the total collection of Annadanam is ₹44,19,040/- & total expenditure is ₹43,53,000/-. Closing Balance of the same for the year 2016-17 is ((-)25353 +4419040)-4353000 = ₹40,687/-. But as per Annadanam Register and the account submitted by Devaswom, the Closing Balance is shown ₹ 1,14,105/-.

Annadanam is performed with different Muthalkoottu rate. The total collection, expenditure and Muthalkoottu amount from April 2016 to March 2017 is shown below.

Month	Collection	Muthalkoottu Rate				Total Muthalkoottu Amount (as per Register) (₹)	Total Expenditure to perform the Vazhipadu including Muthalkoottu(₹)
		2600	4000	5000	6220		
April 2016	340050	24	5	1	-	87400	325000
May 2016	353826	24	5	2	-	92400	330000
June 2016	314373	22	5	1	-	82200	305000
July 2016	602573	11	4	1	15	142900	524000 (174000+ 350000)
August 2016	675945	10	2	1	16	138520	505000 (368000+ 137000)
September 2016	218226	18	10	2	-	96800	350000
October 2016	290260	20	10	1	-	97000	365000
November 2016	286668	22	5	3	-	92200	315000
December 2016	249612	24	6	1	-	91400	341000
January 2017	358612	23	7	1	-	92800	347000
February 2017	362624	21	6	1	-	83600	311000
March 2017	366271	25	5	1	-	90000	335000
Total	4419040	244 x 2600 = 634400	70 x 4000 =280000	16 x 5000 = 80000	31x6220 =192820	1187220	4353000

The difference in the closing balance of Annadanam account for the year 2015-16 pointed out as per audit report is not rectified till the date of audit. Without considering the difference pointed out in audit, Devaswom had prepared the Annadanam Account for 2016-17 also. Hence the difference in the account may be corrected accordingly.

3.92. PARKING FEES REALISED - SHOW A DECREASING TREND(Chirangara)

Total parking fees realised during the financial year 2016-17 at the Devaswom show a negative trend of realisation. The collection made under this head from 2013-14 is tabulated below.

Year	Fee collected(₹)
2013-14	37650
2014-15	37378
2015-16	32770
2016-17	25736

This negative trend is more evident in 2016-17 where the actual collection under this head decreased by 21.5% as compared to the previous year.

The reason for the decreasing trend in collection of parking fees may be looked into and if necessary suitable remedial measures be taken to arrest the decreasing trend.

3.93. LIABILITY OF DEVASWOM OFFICERS: - PENDING RECOVERY

On verification of Liability register, it is seen that liability fixed against employees as detailed below are neither recovered nor remitted as on 31.3.2017.

Name of Devaswom	Temple	Items/Order No.	Person	Amount(₹)
Chowara	Chidambareswaram	Vazhipadu Adayam (02-03)	P.Reghu	1800 (1500+300)
	Chowara Krishnaswami	”	P.Reghu	1800 (1500+300)
	Malayattoor	”	P.Reghu	960 (800+160)
	Chidambareswaram	Puravaka (03-04)	P.G.Giri	510 (425+85))
	Malayattoor	Puravaka (03-04)	P.G.Giri	1080 (900+180)
Kurumalikkavu	Kurumalikkavu	A1/8362/16 Dated: 29.7.16	M.Anilkumar (2014-15)	5042
		”	M.R.Mineesh (2014-15)	488
		A1/11843/16 Dated: 25.10.16	M.Anilkumar (2015-16)	6018
		”	”	2994
Mullakkal	Mullakkal	Mathur “Matsya Lelam”	P.Reghu	300
		Sankaramangalam “Matsya Lelam”	”	250
		Mathur “Pullu Tholu Lelam”	”	300
		Sankaramangalam “Thenghu melanubhavam”	”	75
		Thumbil puravaka	”	500

No. of Corrections:

Mullakkal	Mullakkal	Varavoor Palakkal puravaka	P.Reghu	460
		Mathur puravaka	”	2750
		Sankaramangalam puravaka	”	3000
		Chittanda puravaka	”	100
		Adhoor “Pullu tholu lelam”	”	25
		Adhoor “Thenghu melanubhavam”	”	100
Nenmara	Nenmara	Paddy 108kg. @10/- (as per order no.A1/9220/15 Dt:3.8.15)	P.G.Gopesh	1080.00
		(Melanubhava lelam)(as per order no.A1/9220/15 Dt:3.8.15)	C.M.Mohanan	1631.00
		Paddy 30kg. @10/- (as per order No.A1/10829/16 Dt:30.9.16)	C.M.Mohanan	300.00
Thanikkudam	Thanikkudam	Nellu	Sri. K.C. Sasikumar	13975
		Rice	”	24259
		Nellu	Sri.K.D.Deepak	30682
		Rice	”	14370
Chakkamkulangara	Pisharikovil	Puravaka lelam	Sri. P.M. Krishnan	3545/-
		..	Sri. C.M. Mohana Marar	11400/-
		..	Sri. T.V. Suresh Babu	1400/-
		..	Sri. T.V. Suresh Babu	11608/-
Kadavallur	Kadavallur	Paddy cost (233.611 kg @ 10) A1/3522/16 dt. 23.03.16	A.P. Rajesh, Devaswom Officer	2340
		Paddy cost (54 kg @ 10) A1/2344/17 dt. 03.03.17	”	540
		Gold Short (1.458 @ 2800) A1/2344/17 dt. 03.03.17	Sri. P.M. Krishnan, Devaswom Officer	4082
		Omission to handover articles in PPR – Sl.No. 116, 120 A1/2344/17 dt. 03.03.17	”	5132
Ayyampilly	Pallipuram – Bhagavathy	-	Sri. M.K. Anilkumar	1000
	Ayyampilly Temple	-	”	25000
		-	”	270

No. of Corrections:

Vytila	Vytila	Thiru-Ayni Vazhipadu Adayam (2002-2003)	Sri.P.Reghu	1600.00
		Thiru-Ayni Vazhipadu Adayam (2003-2004)	Sri.P.Reghu	5100.00
Chittoor Krishna Swami	Mulavukadu		Smt.M.R.Mini	188
	Chittur Krishnaswamy			33
	Edayakunnam			1500
	Chittur Krishnaswami			450
			Sri.K.P.Mohandas	7890
				22095
			Sri.M.K.Suryanarayanan	200
				947
		Sri. A.K. Rajeev	185	
Thrippunithura	Thrippunithura	Vazhipadu Adayam	Sri. P.G. Giri	4584
		Elephant land	Sri. Ravindran (Mahout)	4400
	Nettur	Coconut Tree auction	Sri. M.A. Muraleedharan	1100
Thiruvanchikulam	Thiruvanchikulam		Smt. Bindu., Devaswom Officer	5850
			Smt. Ajitha., Devaswom Officer	600
			Smt. Bindu., Devaswom Officer	12000

Necessary steps may be taken to recover the amount at the earliest.

3.94. ORDERS NOT PRODUCED - DEMAND ENTRY NOT ASCERTAINED

The Board order in connection with the following demand entries were not produced for verification. In the absence of Board order Audit is not in a position to ascertain the genuineness of the demand entry booked under Part I & II of Miscellaneous Demand Register. The Board orders may be produced for verification at the earliest.

Name of Devaswom	Temple	Item	Amount(₹)	Remarks
Chowara	Chowara	Kasumavu Lalem	-	Order of No. Demand Entry.
	Nambilli	Land Rent (for Vazhakrishi)	25500/-	-
Kochi – Pazhayannur	Kochi - Pazhayannur	Coconut usufructs	26620/-	33319/27.3.17
	”	Mavu & Plavu usufructs	2310/-	33320/27.3.17
	Island	Coconut usufructs	2500/-	33323/30.3.17
	Kochi - Pazhayannur	Oottupura rent	5000/-	33324/30.3.17
	Island	Malakazhakam	2420/-	33321/27.3.17

No. of Corrections:

Kochi - Pazhayannur	Palliyarakavu	”	2420/-	33322/27.3.17
Pazhayannur	Pazhayannur	‘Pazhayannur Mavu Melanubhavam	-	No demand entry
Pothani	Elambalakad	Fish Auction	-	No demand entry
Puthiyedam	Chamakkunnam	Mavu Melanubhavam	-	No demand entry order
	Erayamboor	Auction of Kasumavu, Plavu etc.	900	33132/ 9.3.17
	Chirangara	Kasumavu Melanubhavam	400	33131/ 9.3.17
Puthiyedam	Thirunarayanapuram	Mavu Melanubhavam	200	33109/ 22.5.16
	Puthiyedom	Tree Ielam	200	-
Thanikkudam	Thanikkudam	Tree Auction	1000/-	Rt.No.33085/30.3.2017
	Kokkulangara	Para Aadayam	8800/-	Rt.No. 33075/19.12.2016
Thiruvanchikulam	Vettakkorumakankavu	Purambokku Land Rent	11000	36681/08.02.2017
Thiruvankulam	Velur Kottaram	Mavulelam	700	Rt.No.32018/31.3.17
	Vadayambadi kottaram	”	1000	32002/7.4.16
	Part II			
	Thiruvankulam	Malavitham	4840	32016/30.3.17
Chakkamkulangara	Part - I			
	1) Palliparambu	Usufructs of Coconut	3500/- (Rt. No. 33395/31.3.2017)	Sanction given A.C. Thrippoonithura as per Order No. R1-1402/12 dt. 9.2.17
	2) Vadakkepattupura	”	1100/- (Rt. No. 33392/31.3.2017)	”
	3) Pandavath	”	810/- (Rt. No. 33393/31.3.2017)	”
	4) Pisharikovil	”	750/- (Rt. No. 33394/31.3.2017)	”
	5) Thekkepattupura	”	2950/- (Rt. No. 33391/31.3.2017)	”
	6) Chakkamkulangara	”	9765/- (Rt. No. 33388/31.3.2017)	
	Part - II			
1) Chakkamkulangara	Oottupura Rent	209500/-		
Thayankavu	Part- I			
	Peruvanmala	Kasumavu Melanubhavam	2700	
	Thayankavu	Matsya Ielam	5225	
	Eranellur	Poola Lelam		No Demand Entry
	Thuvannor	Mavu Lelam		No Demand Entry

No. of Corrections:

Peruvanam	Peruvanam	Ground Rent Collected from Sri. Suresh, Chirangatt House, Kurumbilavu	1500	33603/06.08.16
Peruvanam	Kurumbilavu	Oottupura Rent of Kurumbilavu Sree Krishna Temple	1000	33601/08.05.16
			1000	33608/15.09.16
			1000	33609/15.10.16
			1000	33610/28.10.16
			1000	33611/03.11.16
			1000	33617/30.11.16
			1000	33620/19.12.16
			1000	33621/11.01.17
Ayyampilly	Pallippuram Bhagavathy	Coconut usufructs	-	-
	Ayyampilly	Mavulelam	-	No demand entry
	Pallippuram Sree Krishna	Coconut usufructs	1650	-
	Pallippuram Bhagavathy	Coconut tree auction 35208/19.07.16	2800	-
Elamkunna puzha	Part I			
	Elamkunnappuzha	Purampokku lelam	2800	
	”	Mavu Melanubhavam	-	No Demand Entry
	”	Ground Rent	-	No Demand Entry
	”	Kalyana mandapam	8000	Collection of Rent @ 1000/-per event.
	Part II			
	Elamkunnappuzha	Ashtadravya Ganapathy Homam 35456/19.08.16	3500	-
	Part I			
Anthikkadu	Choorakkode	Ground Rent 34378/24.09.16	1000	
Vytila	Vytila	Eru Nalikeram	2300	Rt.No.33556/24.3.17
	Thiru Ayini	Coconut tree auction	4800	Only 1600 was collected Rt.No.33553/24.3.17
	Elamkulam Vishnu	”	9000	For the period 2016-17 to 2018-19.
	Ananthapuram	”	6150	For the period 2016-17 to 2018-19.
	Vytila	Niramala Muthal koottu (Kshethra Upadesaka Samithy)	3432	Rt. No.36275/11.1.2017
Chittoor Krisna Swami	Edayakunnam	Coconut Usufructs	2700/- (Not collected)	Board Order not produced
	Mulavukad	”	5,200/-	Board Order not produced (Rt.No. 37346/29.03.17)
	Maraparmbu	”	2,100/-	Board Order not produced (Rt.No. 37341/29.03.17)

No. of Corrections:

Chittoor Krisna Swami	Mulavukad	Mavulelam	500/-	Board Order not produced (Rt.No. 37345/29.03.17)
	Edayakunnam	„	560/-	Board Order not produced (Rt.No. 37344/25.03.17)
	Cheranallur	Oottupura Rent	2,250/-	File not produced
	Edayakunnam	„	36,000/-	
	„	Oottupura current charge	6,000/-	
	Chittur Krishnaswami	Oottupura Rent	50,000/-	
	Mulavukad	„	1,500/-	
	„	Oottupura current charge	1,000/-	
Chittoor	Chittoor	Panthal Rent	500	7001/12.04.16
			1000	7002/16.04.16
			1000	7003/22.04.16
			500	7009/20.06.16
			500	7012/16.07.16
			500	7013/05.08.16
			500	7015/26.08.16
			1000	7016/29.08.16
			500	7018/18.10.16
			500	7019/18.10.16
			500	7020/18.10.16
			1000	7021/29.10.16
			500	7028/10.02.17
			1000	7010/08.07.16
Chottanikkara	Chottanikkara	1192 ME Navarathri – Vadakke pooraparambu – rent for sales right	2000	23139/13.10.16 (from Subbraj Tamilnadu)
		1192 ME Navarathri – Vadakke pooraparambu – rent for sales right.	3000	23140/13.10.16 (From Alim. U.P.)
		1192 ME Mandalolsavam – Advance for rent for sales right for 60 days from 16.11.16	50,000	36575/02.11.16(From Alim. U.P.)
		„	5000	36576/02.11.16(From Ponveeran,Tamilnadu)
		„	10000	36577/04.11.16 (from Subbraj Tamilnadu)

No. of Corrections:

Chottanikkara	Chottanikkara	1192 ME Mandalolsavam – Advance for rent for sales right for 60 days from 16.11.16	10000	36578/04.11.16 (Not written from whom)
		..	7500	36582/10.11.16 (From Tharun)
		.. (Balance)	25000	37655/19.12.16 (From Alim. U.P.)
		.. (Balance)	20000	37656/19.12.16 (From Tharun, West Bengal)
		..	2000	37657/22.12.16 (From whom not written)
		1192 ME – Mandalolsavam – rent for sales right	1000	37660/30.12.16 (From Subhash)
		..	10000	37662/03.01.17 (From Tharun, West Bengal)
		..	5000	37665/04.01.17 (From Ponnuchami)
		..	2000	37666/09.01.17 (From Afsal Ali)
		..	25000	37667/09.01.17 (From Alim. U.P.)
		..	10000	37668/10.01.17 (From Tharun, West Bengal)
		..	10000	37677/15.01.17 (From Tharun, West Bengal)

3.95. **BOARD ORDER NOT PRODUCED (Thriprayar)**

As per Miscellaneous Demand Register Part II, ₹14,850/- has been received during 2016-17 being the rent of 'Kathina' fixed at ₹5/piece. Even though the Board order pertaining to fixation of rate for Kathina was enquired vide Audit Enquiry No. 4/17.01.18, it was not produced. Instead it is replied that no order pertaining to rent is available and the rate is being collected for last few years.

If the Board has not fixed the rent of 'Kathina' action may be taken by the Board to fix the same without delay.

3.96. **BOARD ORDERS NOT PRODUCED (VELAPPAYA)**

Board Orders in support of the collection made by issuing the following Pattamichavaram receipts were not produced for verification. In the absence of Board Orders audit is not in a position to ascertain the genuineness of collection made towards GDF.

Pattamichavaram Receipt No.	Amount Collected(₹)	Purpose
34459/28.08.16	₹ 31800	Cost of 2647.5kg of paddy auctioned by way of kychit executed by one Jayaprakash, Pandiyatt House which was received during Makara Bharani Para of Pathirikottukavu Temple 1191 ME.
34456/02.08.16	₹ 446	Karkidakavavu Bali – Muthalkoottu amount by Kshethra Upadesaka Samithi Secretary.
34452/02.08.16	₹4446	Karkidaka Ganapathi Homam – Muthalkoottu paid by Kshethra Upadesaka Samithi Secretary of Thamarathiruthy Temple.

Moreover regarding the realisation of Ganapathi Homam Muthalkoottu (through the receipt mentioned above) it is stated that Muthalkoottu @₹38 is collected (Muthalkoottu applicable to Ganapathi Homam having rate ₹60 as per rate list) being the Muthalkoottu of 117 Vazhipadus (by using receipt book numbers 3 to 5 having numbered receipts 101 to 237). But these receipt books along with unused receipts were not produced for verification at the time of audit.

Hence it is suggested that concerned Board orders along with receipt books allotted for collection of Ganapathi Homam Muthalkoottu may be produced for verification.

3.97. CANCELLATION OF PROGRAMME AT THEKKE GOPURANADA– BOARD ORDERS NOT PRODUCED(Wadakkumnathan)

Devaswom Board vide Order No. R-3923/2016 dated 21.04.16 had fixed ground rent at the rate of ₹5000/- per day for conducting various programmes at Thekke Gopuranada from 01.04.2016. In the following cases an advance of ₹1000/each were realised without realising the balance amount of ₹ 4000/- each thereafter.

Sl.No	Pattamichavaram Receipt No.	Remarks
1	38180/14.02.2017	Amount realised from Royal Enfield Riders to conduct vehicle exhibition on 05.02.2017
2	38253/03.03.2017	Amount realised from A.M. Vehicles to conduct a Motor Exhibition on 18.03.2017

The reason for failure to collect the balance amount (₹ 8,000/-) was enquired vide Audit Enquiry No. 4/25.01.2018. In his reply vide Letter No. C-175/2017 dated 27.02.18, Devaswom Manager had stated that the programmes scheduled for respective days were cancelled and advance received were remitted to GDF as 'Muthalkoottu'. But no Board Order in support of cancellation of programmes were produced. Board Orders permitting cancellation of the programmes without remitting the balance amount shall be produced. In the case of failure to produce Board Order the balance amount to be collected as per original sanction order have to be treated as the liability of the Devaswom Manager and shall be realised and credited to GDF.

3.98. ADVERTISEMENT CHARGES – COLLECTION DETAILS OF ₹14,000/- – NOT PRODUCED(Chottanikara Devaswom)

As per Board Order A3-9263/16 dtd. 19.09.16, sanction was given to collect advertisement charges for the booklet to be published in connection with Navarathri Ulsavam at the following rates.

Back cover outside	₹14,000.00
Back cover inside	₹ 9,000.00
Front inside	₹ 9,000.00
Full page	₹ 5,000.00
Half page	₹ 2,500.00

The details of collection except in the case of ₹14,000/- (i.e. Back cover outside) was produced for verification. Though an enquiry was given during audit (Audit Enquiry No. 1/19.06.18) to produce the collection details of ₹14,000/- the same was not forthcoming. Hence the details of collection of ₹14,000/- along with its remittance details to GDF shall be produced for verification.

CHAPTER - 4

AUDIT OF TRANSACTIONS

Several instances of lapses on management of resources and failures in the adherence to norms of regularity and financial propriety were seen during the audit of transactions of Cochin Devaswom Board . Lack of efficiency and effectiveness in the proper utilisation of Devaswom fund were also noticed .The result of transaction audit is summarised below.

4.1. ESTABLISHMENT

4.1.1. ADDITIONAL ALLOWANCE GIVEN WITH MONTHLY SALARY – ORDERS TO BE PRODUCED.(ASSISTANT COMMISSIONER’S OFFICE, THIRIPUNITHURA)

The following irregular payments (by way of giving additional allowances) were noticed during the verification of pay bills of temple employees.

- (i) Smt. Bhagyalakshmi Pisharasyar, Malakazhakam, Puthiyedam (karaima) is given ‘₹14500+DA’ as monthly salary. In addition to this she is receiving ₹500/month as allowance from Chirangara Temple and ₹150/month as allowance from Chamakkunnam Temple.
- (ii) Smt. Savithry Amma, Sambandhi, Puthiyedam (Karaima) is given ‘₹14500+DA’ as monthly salary . In addition to this she is receiving ₹250/month as Special Allowance.
- (iii) Sri. Narayanan Nambeesan, Kazhakam, Chakkamkulangara Devaswom is given ₹280/month along with salary as allowance.
- (iv) Sri. V.K. Mukundan, Pathramtheppu, Azhakiyakavu Devaswom is given ‘₹750/month’ as allowance along with monthly salary.

An enquiry No. 5/21.12.2017 was given in this regard thereby asking the authorities to explain the reason behind this payment. No reply is received for this enquiry.Hence the reason for giving this special allowance along with salary may be explained. The concerned orders for giving this special allowance shall be produced. Otherwise it may be recovered from the concerned person.

No. of Corrections:

4.1.2. NECESSITY OF KEEPING A REGISTER WHICH CONTAINS THE DETAILS OF KARAIMA EMPLOYEES (ASSISTANT COMMISSIONER'S OFFICE THIRUVANCHIKULAM)

The Pay revision order of temple employees for the year 2012 & 2016 (Vide para 7-3) specifically states that karaimakkar should pass on their right to their successor on completing the age of 70. If no one is ready to take up this hereditary right, it should be surrendered before Devaswom. Service books are not maintained for karaimakar. So there is necessity of keeping a register containing the details of Karaimakkar (including their date of birth). In the absence of such a register to watch the history of service of karaimakkar there is a chance of karaimakkar continuing in service even after the age of 70. In other Assistant Commissioner's offices under Cochin Devaswom Board (except that at Thiruvanchikkulam) such a register is maintained. Hence the omission to maintain the same at Thiruvanchikkulam may be explained.

4.1.3. KARAIMAKKAR CONTINUING IN SERVICE EVEN AFTER THE AGE OF 70 – BROUGHT TO NOTICE

The pay revision order of temple employees for the year 2012 & 2016 (vide para No. 7-3) specifically states that Kariamakkar should pass on their right to their successor on completing the age of 70. If none is ready to take up this hereditary right, it should be surrendered before Devaswom. On verifying the register kept in various Assistant Commissioner's Offices regarding the Karaima employees with their pay bill vouchers, it is seen that the following Karaimakkar are still continuing in service even after the age of 70. Details are given below.

Name of Office	Name & Designation	Temple/Devaswom	Date of birth
Assistant Commissioner's Office, Thrippunithura	Sri. V. Narayanan Nambiar, Malakazhakam	Poornathrayeesa	08.10.1933
	Sri. K. Radhakrishnan Matalakku	Chittoor Krishnaswami	24.12.1935
	Sri. Unnikrishna Warriar	Vyttila	30.09.1938
	Smt. C. Devaki Amma, Adichuthali	Puthiyedam	24.05.1937
	Smt. Thankam varasiyar, Uruttuchenda	Puthiyedam	15.06.1939
	Smt. Subhadra varasiyar, Kazhakam	Puthiyedam	02.05.1938
	Smt. Savithry Sambandhi	Puthiyedam	25.01.1945
	Sri. T. Eswarankutty Warriar, Kazhakam	Thiruvankulam	26.02.1931
Assistant Commissioner's Office, Thrissur	Smt. M.V. Savithri Brahmani Amma, Kazhakam	Sree Wadakkumnathan	26.06.1941
	Sri. Achyutha Warriar, Kazhakam	Kuttamkulam/Pazhuvam Devaswom	25.04.1943
	Sri. Madhava Warriar, Kazhakam	Pullu/Pazhuvam Devaswom	08.11.1946
	Smt. Bindu, Kazhakam	Chazhoor/Pazhuvam Devaswom	26.10.1945

Assistant Commissioner's Office, Thrissur	Sri. N.P. Ramankutty, Kazhakam	Thriprayar Devaswom	14.03.1941
	Sri. Venugopala Marar, Sopanam	Thriprayar Devaswom	18.07.1947

Reason for the same may be explained and appropriate action shall be taken by the Board authorities to rectify the irregularity.

4.1.4. IRREGULAR SANCTIONING OF SALARY – EXCESS PAYMENT OF ₹2053/- (ASSISTANT COMMISSIONER'S OFFICE, THRISSUR)

Sri. P. Padmanabhan, Mahout and Sri. P.M. Sumesh, Mahout were under suspension from 09.05.16 to 07.07.16. They rejoined duty on 08.07.2016AN. They are eligible for the salary from the date of 09.07.2016 because of their rejoining on the afternoon of 08.07.2016.

But on verification of Pay bills, it was found that Devaswom had given the salary on 08.07.16 also. This irregularity caused excess payment in salary. Details of excess given are shown below.

Name & Basic Pay	Voucher No.	Drawn Salary as per Pay Bill (24 days)	Eligible Salary (23 days)	Excess amount (₹)
<u>P. Padmanabhan</u>	A2-918/16-17			
Basic Pay - 35700		Pay - 27639	26487	1152
(19000-43600)		DA(9%) - 2488	2384	104
H.R.A. - 2000		HRA - 1548	1484	64
CCA - 400		CCA - 310	297	13
Risk Allowance - 150		Risk Allowance- <u>116</u>	<u>111</u>	<u>5</u>
		Total 32101	30763	1338
<u>P.M. Suresh</u>	A2-918/16-17			
Basic Pay - 18500		Pay - 14323	13726	597
(16500-35700)		DA(9%) - 1289	1235	54
H.R.A. - 1500		HRA - 1161	1113	48
CCA - 350		CCA - 271	260	11
Risk Allowance - 150		Risk Allowance- <u>116</u>	<u>111</u>	<u>5</u>
		Total 17160	16445	715
Total Excess payment – 715+1338=2053				

The excess payment as stated above may be recovered and credited to GDF with proper recordings in the respective service books of incumbents.

No. of Corrections:

4.1.5 EXCESS AMOUNT GIVEN AS SALARY ₹442/- TO BE RECOVERED (ASSISTANT COMMISSIONER'S OFFICE, THIRUVANCHIKULAM)

As per Board order No. M4-8008/16 dated: 21.11.16, Smt.O.E.Umadevi Antharjanam entered in service as Counter Assistant on 21.11.2016 A.N. Since she had entered in service on the afternoon, she is eligible for salary from the next day onwards (ie. 22.11.2016 F.N.). But on verification of vouchers for the month of November 2016, it is seen that she was given salary for 10 days during the month ((ie. from 21.11.2016 to 30.11.16). The salary given in excess for the day 21.11.2016 may be recovered and credited to Cochin Devaswom Board Account. The Details are given below.

Eligible salary (Basic Pay @12000/- DA@9% HRA @200)	Salary Drawn	Excess Paid
Salary for 22.11.16 to 30.11.2016 (9 days)	Salary for 21.11.16 to 30.11.16 (10 days)	
B.P.-3600	4000	
DA-324	360	
HRA-60	66	
Total-3984	4426	442

The excess amount ₹442/- given may be recovered and credited to GDF with proper recordings in the service book of the incumbent.

4.1.6. COMMUTED LEAVE SANCTIONED TO REGULAR ESTABLISHMENT EMPLOYEES BEFORE COMPLETING 3 YEARS OF SERVICE – IRREGULAR

As per rule 84 & 86 A of KSR, commuted leave is admissible to permanent and officiating officers with a completed service of 3 years. On verifying the service books of the following employees working in various Assistant Commissioner's Offices, it is seen that commuted leave is sanctioned to them before completing 3 years of service. Details are given below.

Name of Office.	Name & Designation	Date of entry in service (Regular Establishment)	Date for which commuted leave sanctioned
Assistant Commissioner's Office, Thrissur	Sri. P.G. Satheeshkumar, W.C.P.	01.03.2014	06.08.2016 to 25.08.2016
	Smt. N.V. Sheeja, Head Clerk	03.06.2000	17.01.2003 to 18.01.2003
	Sri. K.N. Krishnankutty, W.C.P.	01.03.2014	19.05.2016 to 27.05.2016
	Sri. K. Dinesh, Mahout	05.12.2007	28.03.2010 to 04.04.2010, 05.04.2010 & 07.04.2010

Assistant Commissioner's Office, Thiruvanchikulam	Smt. K. Meera, Devaswom Officer/UDC	23.03.1999	11.12.2000 onwards
	Smt. Ramadha.S.Nair, Devaswom Assistant	14.12.2011	23.08.2014 onwards

Since this is irregular, the commuted leave sanctioned may be regularised to any other eligible leave and the leave account rearranged accordingly.

4.2. CONTINGENT EXPENDITURE

4.2.1. REVISED RATE OF DAILY ALLOWANCE GIVEN IN FEBRUARY & MARCH 2016 – EXCESS PAYMENT OF ₹ 1,18,830/-

As per para No. 45 of Pay Revision Order G.O.(P)No.7/2016/Fin. dated 20.01.2016, (which was implemented in Cochin Devaswom Board vide Order No. M/1000/16 dated 11.02.2016) it is clearly stated that date of effect of periodical allowance is w.e.f. 01.04.2016 onwards. Daily allowance belongs to this category. In Cochin Devaswom Board, Bhandaram counting duty allowance and special duty allowance are given to the regular establishment employees as per the Daily Allowance rate revised from time to time. In various offices under Cochin Devaswom Board, the revised rate of the Daily Allowance is given for the months February & March 2016 in connection with special duty allowance, Bhandaram counting duty allowance and Tour T.A. It is irregular. Due to this irregularity, the details of excess amount given viz: ₹1,18,830/- is worked out and included as **APPENDIX VI** to this audit report.

4.2.2. ELECTRICITY CONNECTION OF DEVASWOM BUILDINGS – CIRCULAR INSTRUCTIONS NOT FOLLOWED – BROUGHT TO NOTICE (ASSISTANT COMMISSIONER'S OFFICE, THRISSUR)

As per Circular No. M5-4130/08 dated 01.12.15 of Cochin Devaswom Board for the convenience of fixation and realisation of electricity charges the buildings owned by it were categorised into the following type.

Building Type	Category to be included for determination of electricity Tarrif Slab
1) Temple	LT VI A
2) Offices	LT VI B
3) Motor (Agri. Purpose)	LT V
4) Motor (Non Agri.)	LT IV
5) Lodges, Rest Houses, etc.,	LT 7A

Through the circular clear directions were issued to Devaswom Officers to ensure that electricity charges are remitted by following the norms as stipulated above and deviation noticed if any to it may be rectified at the earliest. It was also instructed to change the ownership of buildings to the name of Board, where the electricity charges are demanded for buildings owned by Board but with a different ownership name.

But these directions are still not seen implemented in letter and spirit as noted and tabulated below.

No. of Corrections:

1) Cases where buildings are included in different tariff slab

Name of Building	Type of Building	Consumer No.	Tariff slab to be included	Tariff slab in which electricity charge is realised
1) Muzhikkulam Temple (Arikanniyur Devaswom)	Temple	16608	LT 6A	LT 6F
2) Marutur Temple (Kuttumukku Devaswom)	Office	9624	LT 6B	LT 5A
3) Anthikkad Devaswom Office (Anthikkad Devaswom)	Office	4503	LT 6A	LT 7B

2) Cases where ownership of the building still remains in the name of individuals.

Sl.No.	Name of the Devaswom	Consumer No.	Name of owner as per Electricity Bill
A	Asokeswaram	556 795B	Caretaker Bus stand
B	Thriprayar	8803	Vinod
C	Poonkunnam	1656 12145	Prabhakaran. O.K., President
D	Thayankavu	909 2033	President Madhavan. P.
E	Thanikkudam	1801 2738 4498	Gangadharan. M.G. Raman Namboodiri Madhavan Namboodiri
F	Anthikkad	10460 1074 10214 4503 4075	Balakrishnan Thachukutty Kartha K.R. Parameswaran Govindan. P.K. Govindan. P.K.
G	Kuttumukku	1287 2579	Muthalpidy Sankarankutty. T.K.
H	Neythalakkavu	3675	Achyuthan. K.
I	Pazhuvam	3499 9866	Narayanan Unnikrishnan. K.M.
J	Kulasseri	2696 1171 8450	Narayanan Elayath Ramakrishnan. V.V. Kunjukuttan Elayath

No. of Corrections:

K	Velappaya	7703	A.Ramachandran
L	Kadavallur	5209	Sankarankutty Menon
M	Mulankunnathukavu	4658	Thampi. P.R.
		23	Ravunni. T.R.
		2553	K.S. Ganapathi
		1857	Gopalakrishnan. P.G.
		3548	Mohanan. K.S.
		1129	Seethalakshmi

Necessary steps shall be initiated at the earliest to implement the circular instructions in letter and spirit.

4.2.3. MORE THAN ONE ANNADANAM IS PERFORMED IN A DAY – EXCESS PAYMENT MADE ₹3,36,000/- (ASSISTANT COMMISSIONER’S OFFICE, THIRIPUNITHURA)

On verification of the vouchers and registers relating to Annadanam Vazhipad of Ernakulam Devaswom, it is seen that more than one Annadanam Vazhipad is performed in a day.

The rate of Annadanam Vazhipad is ₹20,000/-. Out of this, cost of material is ₹15,500/-, cleaning charge is ₹500/- and Muthalkoottu is ₹4000/-.

The Board has not given sanction for performing more than one Annadanam in a day. Hence the excess amount sanctioned towards material cost and cleaning charge for performing more than one Annadanam per day shall be recovered and credited to GDF.

The details of excess amount given are tabulated below.

Month	Voucher No. & Date	Date of Annadanam performed on which more than one	Excess No. of Annadanam performed	Excess amount paid
7/16	650/16-17 dtd.10.08.16	16.07.16, 18.07.16, 23.07.16, 24.07.16, 30.07.16, 31.07.16 (Two Annadanam on each day)	6	6x(15500+500) = ₹96,000
8/16	829/16-17 dtd. 09.09.16	05.08.16, 06.08.16, 07.08.16, 09.08.16, 10.08.16, 11.08.16, 12.08.16, 13.08.16, 14.08.16, 15.08.16, 16.08.16 (Two Annadanam on each day)	11	11x(15500+500) = ₹1,76,000/-
		02.08.16, 17.08.16 (Three Annadanam on each day)	4 (2x2=4)	4x(15500+500) = ₹64,000/-
Total				₹3,36,000/-

No. of Corrections:

4.2.4 EXCESS PAYMENT MADE TO APPRAISER – ₹1000/-TO BE RECOVERED-(ASSISTANT COMMISSIONER'S OFFICE, THRIPIUNITHURA)

As per the Order No. M5-5108/08 dtd. 08.11.2008, ₹300/- is fixed as fee for appraiser in major temples and B, C, grade temples.

On verification of the following vouchers, ₹1000/- is seen paid in excess to the appraiser in Thrippunithura Temple against the provisions contained in the order dated 08.11.08. The excess amount given may be recovered and credited to GDF.

Sl. No.	Voucher No. & Date	Date of Duty	Given Amount	Admissible amount	Excess
1	A2B-838/16-17 dtd.09.09.16	02.07.2016	500	300	200
		06.08.2016	500	300	200
2	A2B-874/16-17 dtd.28.09.16	06.09.2016	500	300	200
3	A2B-1610/16-17 dtd.15.02.17	04.12.2016	500	300	200
		09.12.2016	500	300	200

4.2.5. EXCESS PAYMENT MADE TO APPRAISER ₹500/- TO BE RECOVERED (ASSISTANT COMMISSIONER'S OFFICE, THIRUVANCHIKULAM)

As per order No. M5-5108/08 dated: 8.11.2008, ₹300/- was fixed as the amount payable to the appraiser in B and C grade temples under Cochin Devaswom Board along with other temples. But contrary to this order, payments were made in the following cases as detailed below.

Sl. No	Devaswom	Voucher No.	Cheque No./Date	Given Amount ₹	Excess ₹
1.	Elamkunnappuzha	M1.B/673/16-17	329619/1.8.16	500	200
2	Elamkunnappuzha	M1.B/1968/16-17	430855/20.3.17	500	200
3.	Kuzhur	M1.B/2197/16-17	357060/31.3.17	400	100
TOTAL					500

The excess amount may be recovered and get credited to GDF. (The reason for the excess payment was enquired vide enquiry No. 4/25.10.2017, but no reply was received)

4.3. ACTUAL RECEIPTS FOR PAYMENTS FALL SHORT BY MORE THAN 2.04 CRORES - BURDEN OF ADDITIONAL COMMITMENT ON GDF IS GOING TO INCREASE - REMEDIAL MEASURES – CALLED FOR.(ASSISTANT COMMISSIONER'S OFFICE, THIRUVILWAMALA)

As part of its verification of accounts relating to Thiruvilwamala Group, audit had decided to check whether the actual receipts coming from various group Devaswoms under the Group is sufficient to meet the various expenditure needs connected with the Devaswoms under the group. A ready made answer to this question was not forthcoming from any of the documents maintained at the Assistant Commissioner's Office. Hence audit had decided to compile the actual receipts and payments from various Devaswoms by verifying the various Puravaka accounts from the Devaswoms along with the

No. of Corrections:

Puravaka Accounts Register(Audit volume of Puravaka Accounts maintained at Assistant Commissioner's Office), Sanction Register, Cheque Register, Bill Register along with the monthly statements produced by the Assistant Commissioner's Officer to Board Office regarding its monthly receipts and payments (vide file No. M1/48/13).

The result of the compilation is that during the year 2016-17 the actual expenditure of various Devaswoms coming under the Group exceeds by 2.04 crores as compared to the actual receipts from them. Moreover, this figure does not include the expenditure incurred towards various Devaswoms from the Board Office directly (For example, as per Sanction Register more than 56.04 lakhs is sanctioned to various "Ulsavams" coming under this group directly from Board Office).

Details of Receipts and Payments are shown in **APPENDIX-VII** to this audit report, which is abstracted below.

Receipts

From Muthalkoottu	=	4,35,16,105/-
From Bhandaram	=	1,92,48,533/-
<u>From Nadavaravu, Rent and other items</u>	=	<u>66,45,105/-</u>
TOTAL	=	6,94,09,743/-

Payments

For various purposes including salary	=	<u>8,98,11,053/-</u>
Difference (-)	=	<u><u>2,04,01,310/-</u></u>

On an analysis of the compiled figures following facts are noticed.

- i. The actual receipts generated from the Devaswoms under the group is not even sufficient to meet the salary expenditure (including surrender leave salary) of the regular employees.
- ii. When the amount generated from actual receipts is not even sufficient to meet the salary expenditure of regular employees, the group is at the risk of finding more resources to meet the expenditure in connection with daily wage employees in addition to its regular employees.
- iii. If the trend continues for another 2 to 3 years, then that is going to affect the financial interest of the Board seriously.

Under the circumstance specific reply is solicited in audit as to how the Board is going to address the tangled position of financial management of the Devaswoms coming under Thiruvilwamala Group.

4.4. VAZHIPAD VIHITHAM PAYMENTS – POSITIVE STEPS TO GET THE STAY ORDER VACATED – NOT INITIATED – EXCESS COMMITMENT TO DEVASWOM FUND ON AN YEARLY BASIS – BROUGHT TO NOTICE.

Cochin Devaswom Board had revised pay and allowance of temple employees w.e.f. 01.04.2012 vide Order No. M4/11295/11 dated 29.03.12. It was also ordered, vide para 5 of the Order, that Vazhipad Vihitham will not be given to temple employees, subject to certain cases of exemption, from 01.04.2012 onwards due to the quantum jump in pay given to the temple employees. Against this order certain persons had approached

No. of Corrections:

Honourable High Court of Kerala and the court had given a stay for the same through the order dated 12.09.12 of W.P.(C)18697/12. In the same order, the court had opined that Cochin Devaswom Board may bring up the matter before the court on due materials and pleadings.

In para 5 of the 2016 Pay Revision Order, issued vide Order No. M4/1773/16 dated 27.06.16, Board had authorised the law Officer to take necessary steps to get the Judgement in favour of Cochin Devaswom Board.

On verification of vouchers of various Assistants Commissioner's Offices under Cochin Devaswom Board, it is seen that Vazhipad Vihitham (Avakasi Vihitham) is still giving to temple employees even during the days of audit. As per audit register kept at various Assistant Commissioner's Offices, during 2016-17 a sum of ₹2,34,14,011 /- was expended towards Vazhipad Vihitham (Avakasi Vihitham) under Cochin Devaswom Board. The month wise details of the same are given below.

MONTH /YEAR	NAME OF ASSISTANT COMMISSIONER'S OFFICE				
	THRISSUR	THRIPUNITHURA	THIRUVILWAMALA	THIRUVANCHIKULAM	CHOTTANIKKARA
	AMOUNT(₹)	AMOUNT(₹)	AMOUNT(₹)	AMOUNT(₹)	AMOUNT(₹)
April 2016	309374	109884	1,81,113/-	1165114	43220
May 2016	339119	115529	1,52,415/-	930771	44442
June 2016	333091	117360	1,56,306/-	9,38,826	54141
July 2016	513969	200233	1,44,347/-	11,68,884	41625
August 2016	472636	187019	1,88,222/-	10,89,374	45874
September 2016	429746	140779	1,99,504/-	10,64,035	45925
October 2016	793898	159618	1,56,203/-	12,48,702	49271
November 2016	752081	133879	1,81,400/-	9,87,778	48270
December 2016	471557	155162	1,66,758/-	10,23,507	49569
January 2017	364576	133288	1,52,502/-	10,56,712	80888
February 2017	388775	533475	1,95,523/-	9,49,210	95732
March 2017	312463	198906	1,52,059/-	14,53,424	45948
Total	54,81,285	21,85,132	20,26,352	1,30,76,337	6,44,905
Grand Total = 2,34,14,011					
(54,81,285 + 21,85,132 + 20,26,352 + 1,30,76,337 + 6,44,905)					

As more than 2 crores have been expended by Cochin Devaswom Board for this purpose during the year under audit, Board authorities may inform as to what steps have been taken by them to get the stay order vacated so that the financial interest of Cochin Devaswom Board is protected.

4.5. VAZHIPADU RATE NOT REALISED AS PER BOARD ORDER – PURAVAKA ACCOUNTS ADMITTED WITHOUT SHORT PASSING THE AMOUNT DUE TO GDF – LOSS ₹72500/- (ASSISTANT COMMISSIONER’S OFFICE, THRISSUR)

The rate list published by Cochin Devaswom Board w.e.f 16.07.2014 (vide Order No. A3/5832/12 dated 15.07.14) had no rate prescribed for the vazhipad “Thrikkai Venna” in Thriprayar Devaswom. The maximum rate for this item of vazhipad as per the rate list was ₹35/- per vazhipad. The analysis of rate of this vazhipad as per rate list is as shown below.

For Kulasseri Mudappilavu rate @35/- per vazhipadu	For Pallippuram Kuzhuppilly rate @ 35/- per vazhipadu
Butter (Venna) 50gram -11.25	Butter (Venna) 100gram -22.50
Banana Leaf (Ela) - 0.10	Muthalkoottu - <u>12.50</u>
Muthalkoottu - <u>23.65</u>	
Total - 35.00	Total -35.00

Thus for the same vazhipad rate different Muthalkoottu rate existed in different temples.

As there was no rate list for this item of vazhipadu in Thriprayar Temple, they had adopted the rate that was prevailing in Pallippuram/Kuzhuppilly temples and the Puravaka Accounts of Thriprayar Temple, one of the major temples of Cochin Devaswom Board, were passed accordingly.

Cochin Devaswom Board vide Order No. A3/2004/2016 dated 29.04.2016 had increased the rates of various vazhipadus of different Devaswoms and as such the rate of “Thrikkai Venna” vazhipadu was also increased from ₹35/- to ₹40/- per vazhipad in Kulasseri, Mudappilavu, Pallippuram and Kuzhuppilly Temples. This increase viz ₹5/- per vazhipadu was made towards “Muthalkoottu” vihitham of vazhipad.

However in Thriprayar Devaswom this increase in rate was not made and they continue to perform the vazhipadu with the old rate and Puravaka Accounts of vazhipadu were passed as per the old rate list. This has resulted in short collection to GDF.

Had the amount involved by way of short collection of vazhipadu rate been short passed while admitting the Puravaka Accounts, this loss to GDF would have been realised. But it was not done so. Due to this irregular action the loss sustained to GDF comes to ₹72,500/-, details of which are shown below.

No. of Corrections:

Puravaka Account Month	Voucher No. & Date	No. of Thrikkai Venna Vazhipadu	Short in Muthalkoottu @25/- per vazhipad
1	2	3	4
5/16	586/16-17/10.06.16	1125	5625
6/16	804/16-17/11.07.16	796	3980
7/16 (1.7.16 to 15.7.16)	1052/16-17/20.08.16	458	2290
7/16 (16.7.16 to 31.7.16)	1228/16-17/09.09.16	3400	17000
8/16 1.8.16 to 16.8.16)	1229/16-17/09.09.16	4093	20465
8/16 (17.8.16 to 31.8.16)	1230/16-17/09.09.16	437	2185
9/16	1415/16-17/14.10.16	844	4220
10/16	1752/16-17/13.12.16	895	4475
11/16	1805/16-17/13.12.16	597	2985
12/16	2128/16-17/10.01.17	562	2810
01/17	2332/16-17/10.02.17	660	3300
2/17	2516/16-17/10.03.17	633	3165
Grand Total		14500	72500

The loss shall be recovered from the officer responsible and credited to GDF.

[To Audit Enquiry No.1 dated 06.11.17 - no reply was received from Assistant Commissioner's Office]

4.6. VAZHIPADU RATE NOT REALISED AS PER BOARD ORDER – PURAVAKA ACCOUNTS PASSED WITHOUT SHORT PASSING THE AMOUNT DUE TO GDF – LOSS ₹16475/- (ASSISTANT COMMISSIONER'S OFFICE, THRISSUR)

Cochin Devaswom Board vide Order No. A3/5832/12 dated 15.07.14 had published the rate list of vazhipadu items in various temples (Devaswoms) under it w.e.f. 16.07.2014. As per the rate list, the rate prescribed for Neeranjanam Vazhipad (common) was ₹35/- per vazhipadu and the rate list for the vazhipadu is shown below.

Coconut 1 No.	-	9.00
Oil 60gm	-	3.90
Seasame kizhi (Ellukizhi large)	-	2.50
Muthalkoottu	-	<u>19.60</u>
Total	=	<u>35.00</u>

As per this rate list, for Thanikkudam Devaswom no special rate is admitted.

Cochin Devaswom Board vide Order No. A3/2004/2016 dated 29.04.16 had increased the rate of various vazhipadu items w.e.f. 01.05.16. As per this order the rate of Neeranjanam Vazhipadu (common) was increased to ₹ 40/- and the increase in rate was fully accounted towards "Muthalkoottu" thereby increasing the Muthalkoottu vihitham from ₹19.60 to ₹24.60.

Nettissery and Mukkattukara are two Keezhedams coming under Thanikkudam Devaswom. On verification of Puravaka Accounts of these Devaswoms, for which claims were passed from Assistant Commissioner's Office, Thrissur during 2016-17 it

No. of Corrections:

was noticed that the increased rate was not collected at the Devaswom for Neeranjaram Vazhipadu. Had the amount involved by way of short collection of vazhipadu rate been short passed while passing the Puravaka Accounts, this loss to GDF would have been realised. But it was not done so. Due to this irregular action the loss sustained to GDF comes to ₹16,475/- details of which are shown below.

Name of Temple	Puravaka Accounts Month/Voucher No.		No. of Neeranjaram Vazhipad	Short in Muthalkoottu (@₹5/- pdr vazhipadu)
	Month	Voucher No.		
1) Nettissery	5/16	574/16-17/ 10.06.16	224	1120
	6/16	800/16-17/ 11.07.16	217	1085
	7/16	1023/16-17/ 10.08.16	321	1605
	8/16	1350/16-17/ 07.10.16	258	1290
	9/16	1607/16-17/ 11.11.16	251	1255
	10/16	1803/16-17/ 13.12.16	328	1640
	11/16	2210/16-17/ 20.01.17	320	1600
	12/16	2432/16-17/ 20.02.17	393	1965
	01/17	2696/16-17/ 31.03.17	2276	1380
	02/17	2697/16-17/ 31.03.17	258	1290
2) Mukkattukara	5/16	575/16-17/ 10.06.16	36	180
	6/16	801/16-17/ 11.07.16	37	185
	7/16	1021/16-17/ 10.08.16	52	260
	8/16	1225/16-17/ 09.09.16	28	140
	9/16	1412/16-17/ 14.10.16	37	185
	10/16	1604/16-17/ 11.11.16	62	310
	11/16	2209/16-17/ 20.01.17	54	270
	12/16	2373/16-17/ 10.02.17	43	215
	01/17	2430/16-17/ 20.02.17	54	270
	02/17	2698/16-17/ 31.03.17	46	230
Grand Total			3295	16475

The loss shall be recovered from the officer responsible and credited to GDF.

[Note: To Audit Enquiry No. 2 dated 10.11.17 – No reply was received from Assistant Commissioner's Office.]

4.7. MUTHALKOOTTU VIHITHAM NOT FULLY RECOVERED FROM THE PURAVAKA ACCOUNTS – LOSS TO GDF – RECOVERY SUGGESTED. (ASSISTANT COMMISSIONER'S OFFICE, THIRIPUNITHURA)

- (1) The rate list published by Cochin Devaswom Board w.e.f. 16.07.2014, vide Order No. A3/5382/12 dated 15.07.2014, had the rate for "Manjalpodi Vazhipadu" as ₹ 6/- per Vazhipad, of which ₹4.80 was towards Muthalkoottu and the balance (viz: ₹1.20) was towards material cost (value of "Manjalpodi").

Cochin Devaswom Board vide Order No. A3/2004/16 dtd. 29.04.16 had increased the rate of this vazhipadu to ₹8/- per vazhipad and the entire increase in rate (i.e. ₹2/-per vazhipadu) was made towards "Muthalkoottu". Thus after the revision the "Muthalkoottu" vihitham of this vazhipadu stood at ₹6.80 (4.80+2=6.80) per vazhipadu.

However, on verification of Puravaka Accounts of Valanjambalam Temple, "Muthalkoottu" is not seen recovered at this rate. Non-recovery of "Muthalkoottu" vihitham as per revised rate list has resulted in excess payment to the Devaswom Officer by way of material cost.

Details of over payments are tabulated below.

No. of Corrections:

Sl.No.	Voucher No.	No.of Manjalpodi Vazhipad	Amount towards Muthalkoottu		Difference
			Recovered	Due	
1	455/16-17 dtd. 11.07.16	110	550	748.00	198.00
2	1001/16-17 dtd.20.12.16	119	595	809.20	214.20
3	1079/16-17 dtd.20.12.16	155	775	1054.00	279.00
4	1080/16-17 dtd. 20.12.16	163	815	1108.40	293.40
5	1084/16-17 dtd.20.12.16	168	840	1142.40	302.40
6	1232/16-17 dtd.20.12.16	164	820	1115.20	295.20
7	1399/16-17 dtd. 10.01.17	114	570	775.20	205.20
8	1578/16-17 dtd. 10.02.17	128	640	870.40	230.40
9	1752/16-17 dtd. 10.03.17	134	670	911.20	241.20
10	1898/16-17 dtd. 20.03.17	166	830	1128.80	298.80
	Grand Total	1421	7105	9662.80	2557.80=2558

The loss sustained to GDF by way of over payments towards material cost shall be recovered and credited to GDF.

[To audit enquiry No. 06 dated 21.12.17 – No reply was received from Assistant Commissioner’s Office]

- (2) While passing Puravaka Accounts of Thiruvankulam Devaswom for the month of October 2016, vide Voucher No. 1876/16-17 dated 20.03.17, the Muthalkoottu vihitham due towards “Ellukizhi Vazhipad” was not fully recovered. Cochin Devaswom Board, vide Order No A4/2004/16 dated 20.02.16 had increased the rate of vazhipadu to ₹7/- per vazhipadu and the “Muthalkoottu” to ₹4.85/- per vazhipadu. During the month, 1554 Nos. of Vazhipadu was performed and instead of recovering ₹7536.90 towards Muthalkoottu (1554x4.85=7536.90) ₹5982.90 was recovered resulting in a short recovery of ₹1,554/- (7536.90-5982.90=1554) towards “Muthalkoottu”. Except this in all other months it was recovered @₹4.85 per vazhipadu. This short recovery has resulted in over payments to Devaswom Officer. Hence it is suggested in audit that ₹1554/- shall be recovered and credited to GDF.

[To Audit Enquiry No.8 dated 21.12.17 – No reply was furnished from Assistant Commissioner’s Office].

4.8. UPKEEP OF IMPORTANT REGISTERS – NUMEROUS DISCREPANCIES NOTICED

4.8.1. AMOUNT NOT ENTERED IN BILL REGISTER(KOCHI-PAZHAYANNUR DEVASWOM)

The cheque received from Assistant Commissioner, Thrrippunithura No.491163/20.12.16 for ₹28081/- was entered in cheque register and bill receipt. But this was not entered in Bill Register. (Bill receipt No.39923/ date nil) and hence was not shown as the expenditure. On reply to Audit Enquiry No.2/20.10.2017, Devaswom

No. of Corrections:

Officer explained that this mistake was happened due to overburden of work and not consciously. Hence permission was sought to rewrite the register accordingly.

4.8.2. CHEQUE ISSUED BY ASSISTANT COMMISSIONER NOT ENTERED IN CHEQUE REGISTER(KOCHI-PAZHAYANNUR DEVASWOM)

The Assistant Commissioner Thrippunithura had issued a cheque to Devaswom Officer on 29.8.2016 for ₹23485/-(by cheque No.485986/29.8.16). But this cheque was not entered either in cheque register, bill receipt or bill register. (An enquiry was issued vide audit Enquiry No.2/20.10.17 to Devaswom Officer asking him to explain the reason for omission) . In reply to the audit enquiry Devaswom Officer had explained that this omission happened due to urgency,as the last date of remitting current charge was the same date on which the cheque was received. Hence he has not got enough time to enter the details in records.

4.8.3. CHEQUE NOT ENTERED IN CHEQUE REGISTER(Anthikkadu)

As per Bill receipt No. 41991/06.12.2016 (Book No. 840) a cheque was received from Pazhuvam Devaswom for an amount of ₹1033/- (Cheque No. 015969/dt. Nil). But this cheque was not entered either in Cheque Register or in Bill Register.

Moreover the purpose for which the cheque is received is not known. There is no acquittance in connection with the cheque amount. Hence the reason for this discrepancy may be explained

4.8.4. CHECKING OF BILL RECEIPTS – DIFFERENCE IN AMOUNT IN CHEQUE REGISTER AND BILL REGISTER(KOCHI-PAZHAYANNUR DEVASWOM)

During the checking of Cheque Register and bill register of Cochin – Pazhayannur Devaswom, difference in amount entered both in cheque register and Bill Register was noticed. As per Cheque No.489675/9.12.16, ₹41553/- was posted in Cheque Register. But to the corresponding entry in Bill Register it was posted as ₹104553/-. An audit enquiry regarding this difference was issued to Devaswom Officer on 19.10.2017 vide Enquiry No.1/19.10.2017. In reply to audit Enquiry, Devaswom Officer explained that this was happened due to clerical mistake and the original amount was ₹41553/- whereas it was erroneously written as ₹104553/-.

In this circumstance it is suggested in audit that internal control mechanism shall be strengthened(especially in Devaswoms coming under Assistant Commissioner Office,Thrippunithura) so as to avoid these type of discrepancies in future.

4.9. ACQUITTANCE OR RECEIPTS IN TOKEN OF HAVING RECEIVED THE AMOUNT – NOT PRODUCED(NENMARA DEVASWOM)

As per the entries in cheque register /Bill Register following cheques received from Assistant Commissioner's office are not seen disbursed to parties by obtaining proper acquittance or receipts from them.

Sl.No.	Date of receipt	Cheque No./Date	Amount (₹)
1.	14.7.16	057144/11.7.16	4568
2.	11.8.16	057253/10.8.16, 057254/10.8.16	965 3141
3.	9.9.16	057375/9.9.16 057376/9.9.16	1234 3577

No. of Corrections:

4.	18.10.16	057491/15.10.16 057494/15.10.16 057495/15.10.16	1219 1792 3610
5.	11.11.16	057597/10.11.16	4931
6.	20.2.17	314369/10.2.17	3484
7.	22.2.17	315691/20.2.17 315692/20.2.17	5402 13710
8.	20.3.17	319632/20.3.17 319633/20.3.17 319634/20.3.17	3268 1463 3213

The omission may be explained.

4.10. ACQUITTANCE NOT OBTAINED.(Parakkottukavu)

On verification of Cheque Received Register with that of acquittance obtained following cheques are not seen acknowledged by the parties in token of having received the amount.

Sl.No.	Cheque No & Date	Amount(₹)	Purpose
1	787765/13.04.16	1820	Arrear D.A. of Smt. U.V. Sarojini Warassiar (Temple Staff)
2	532157/25.08.16	24000	1191ME Someswaram Sivarathri Contribution Secretary Kshethra Upadesaka Samiti, Someswaram Temple.

The omission to get acquittance shall be explained.

4.11. ACQUITTANCE NOT OBTAINED – OMISSION MAY BE EXPLAINED (Kadavallur)

As per the Cheque Received Register maintained at Devaswom Cheque No. 232079 /dt. 07.09.16 for ₹20,000/- was received in Devaswom on 09.09.16 being the amount due to the Kshethra Upadesaka Samithi for the “Ramayana Seminar” conducted in 1191 ME. But there is no acquittance for the cheque being disbursed. The omission to obtain acquittance shall be explained.

4.12.. VADAKKEKKARA TEMPLE - AQUITTANCE OF ALLOWANCE SANCTIONED – NOT OBTAINED.(Anthikkadu)

In Vadakkekkara Temple, Keezhedam of Anthikkad Devaswom only Muthalkoottu is being remitted to Devaswom. During the period from 25.03.17 to 31.03.17 ₹2773/- has been remitted as Muthalkoottu. Vazhipadu allowance of ₹277/- (10% of Muthalkoottu) and Santhivihitham of ₹55.20 are not seen disbursed to the respective employees as the signature of the employees in token of having received the amount is not obtained in the Register.

Reason for the same may be explained.

4.13. KYCHIT NOT EXECUTED(Vyttila)

Cochin Devaswom Board Vide order No.A3-7819/16 Dated: 18.12.2016, had fixed the amount for 'Mala vihitham' in the following temples and it was directed to submit kychit for this before the Assistant Commissioner as on 1.3.2017. But the kychits are not seen executed yet. The details are given below.

Temple	Amount(₹)
Vyttila	9000.00
Thiru Ayini	6500.00
Elamkulam Kavalakkal	4000.00
Ananthapuram	4000.00
Elamkulam Vishnu	5000.00
Koothapadi	2000.00

The reason as to why the kychits were not executed before effecting payments towards 'Malavitham' may be explained

4.14. VALUABLE ITEMS TRANSFERRED – UTILIZATION CERTIFICATE ALONG WITH VALUATION STATEMENT OF WORK- NOT OBTAINED.(Karumarakkad)

In pursuance to Special Devaswom Commissioner's Order No. A5/11616/15 dated 21.04.16, after writing Variyola Yadaasthu No. 15436 dated 29.06.16, following valuable items were transferred to Choirakkottukavu Temple, a Keezhedam of Poonkunnam Devaswom for construction activity.

Item of Valuable	From where the item is taken	Quantity
Bronze	Old V.R. Register	84.640kg
	Major Eradavu Register	58.760kg
	Total valuable items transferred	143.400kg

These valuable items were acknowledged by Poonkunnam Devaswom vide Receipt No. 34216 dated 29.06.16.

However no utilization certificate is produced in respect of the valuable items transferred till date of audit. Hence the same may be produced along with a valuation statement of work undertaken obtained from the Engineering Wing of Cochin Devaswom Board.

4.15. NON PRODUCTION OF UTILIZATION CERTIFICATE (FILE NO.A5/6105/15) EVEN AFTER THE BOARD ORDER – BROUGHT TO NOTICE(M.G.KAVU DEVASWOM)

On the basis of Board order No.A5-6105/15 dated: 2.7.2016, 344.405 grams of Bronze and 344.405 grams of Copper were entrusted to Kshethra Upadesaka Samithy of Mulankunnathukavu Temple for the construction of Deepasthambam. As per the entries in file even though the work was completed before Mandalam Niramala of 2016, the Kshethra Upadesaka Samithy has not submitted Utilization Certificate of the items issued by the Board. The Special Devaswom Commissioner vide order No.dated: 13.3.17 had instructed the Devaswom Officer to obtain utilization certificate from the Samithy. But even at the time of audit (11/2017) the same was not seen furnished. The same may be produced along with a valuation statement of work undertaken obtained from the Engineering Wing of Cochin Devaswom Board so that it is included in the Valuable Register of Devaswom.

4.16. VALUABLE ARTICLES SUPPLIED FOR CONSTRUCTION ACTIVITY – UTILIZATION CERTIFICATES NOT PRODUCED(NENMARA DEVASWOM)

In continuation to Board order No.A5/6105/15 Dated: 16.1.16 following quantities of materials were issued to Poonkunnam Devaswom Officer and Mayannur Devaswom Officer vide Variyola Yadasthu Nos. 27279//29.6.16 and 27280/30.6.16 respectively for construction of “Deepasthambham” at Choorakkottukavu Temple (under Poonkunnam Devaswom) and “Chirathu” in Mayannur Kavu (under Mayannur Devaswom).

Sl. No.	Variyola Yadasthu No. & Date	Materials	Acknowledgement Rt.No.& Date
1.	27279/ 29.6.16	Bronze: 562.050 Kg (555.550+ 6.500) <u>562.050</u>	Pattamichavaram Rt.No.34214/ 29.6.16 of Poonkunnam Devaswom Officer.
2.	27280/ 30.6.16	Bronze:144.460kg. Copper:27.300kg. Brass: 4.060kg. } Bronze:331.680kg. Copper:7.680kg Brass:12.930kg }	As existed in valuable register As per Major Eradavu

The Utilization Certificates of the articles given are not obtained till date of audit. Hence it is suggested in audit that Utilization Certificates along with a valuation statement of work undertaken obtained from the Engineering Wing of Cochin Devaswom Board should invariably be produced for verification.

4.17. UTILIZATION CERTIFICATE NOT PRODUCED FOR COPPER, BRONZE AND BRASS SUPPLIED(PAZHAYANNUR DEVASWOM)

- 1) As per Special Devaswom Commissioner’s order No.A9/3419/16 dated: 12.4.16, 559.615kg. of bronze was allotted from Devaswom to Anthikkad Devaswom Keezhedom ‘Mutichoor Kshethra Upadesaka Samithy’ for constructing ‘Odu Charakku’. But no utilization certificate is produced towards the same till date of audit. The same may be produced along with a valuation statement of work undertaken obtained from the Engineering Wing of Cochin Devaswom Board for verification at the earliest.
- 2) As per Special Devaswom Commissioner’s order No. A5/3210/16 dated: 1.4.16, 267.870kg. of copper, bronze and brass (250.675 kg of bronze + 11.06kg of copper+6.135 kg of brass) were allotted from Devaswom to Kumaranchira Devaswom ‘Kalloor Sivashethra Samithy’ for building the ‘Vilakkumadam’. But no utilization certificate is produced towards the same till date of audit. The same may be produced along with a valuation statement of work undertaken obtained from the Engineering Wing of Cochin Devaswom Board for verification at the earliest.

4.18. UTILIZATION CERTIFICATES NOT PRODUCED FOR GOLD AND SILVER SUPPLIED FROM CENTRAL STOCK (COCHIN DEVASWOM BOARD OFFICE)

Various quantities of Gold and Silver in Central Stock of Cochin Devaswom Board are transferred to different purposes, as tabulated below, after writing variyola yadasthu and getting acknowledgement in variyola yadasthu itself. But no utilization certificates are produced towards the same till date of audit. The same may be produced along with a valuation statement of work undertaken obtained from the Engineering Wing of Cochin Devaswom Board for verification at the earliest.

Sl. No	Variyola yadasthu No & Date	Materials Supplied	Given to whom	Purpose
1.	30231,30232/ 06.06.2016	Gold-6gm 500mg Silver-16gm	Smt.Vajeera Chandran,Member,Kshethra Kshema Samithi, Kudumbattukavu Temple	Devaprasna parihara kriya, Kudumbattukavu Temple, Uthralikkavu Devaswom.
2.	30233,30234/ 16.6.2016	Gold – 8gm Silver – 7gm	Sri.M.S.Sreedharan President,Kshethra Upadesaka Samithi,Thenkulangara Temple	Naveekarana Kalasam,Thenkulangara Temple,Kuttumukku.
3.	30245,30246/ 15.11.16	Gold – 224gm Silver –240 gm	Sr.P.N.Harikumar, Livestock Manager	Maintenance of Anachamayam – Thriprayar Ekadasi
4.	30251,30252/ 17.11.16	Gold -24gm Silver – 72gm	Sri. P.N.Harikumar, Livestock Manager	Maintenance of Anachamayam – 1192 M.E. Thalappoli Sree Kurumba Bhagavathy Temple Kodungallur.
5.	30283,30284/ 2.3.17	Gold – 104gm Silver – 56gm	Sri. P.N.Harikumar, Livestock Manager	Maintenance of Anachamayam – 1192 M.E.Makam – Chottanikkara Bhagavathy Temple.
6.	30285,30286/ 7.3.17	Gold – 220gm Thankam(Pure Gold) – 10gm	Smt.M.M.Ushakumari, Devaswom Manager, Sree Kurumba Bhagavathy Temple Kodungallur.	Repairing of Thiruvabharanangal, Sree Kurumba Bhagavathy Temple, Kodungallur
7.	30287,30288/ 16.3.17	Gold – 50gm Silver – 2Kg 250gm	Smt.M.M.Ushakumari, Devaswom Manager, Sree Kurumba Bhagavathy Temple Kodungallur.	Repairing of Thiruvabharanangal, Sree Kurumba Bhagavathy Temple, Kodungallur
8.	30291,30292/ 21.3.17	Gold – 24gm	Sri. P.N.Harikumar, Livestock Manager	Repairing of Thalekettu, Kolam – Thriprayar Sreeramaswami Temple
9.	30293,30294/ 21.3.17	Gold – 56gm Silver – 56gm	Sri. P.N.Harikumar, Livestock Manager	Maintenance of Anachamayam – Peruvanam, Arattupuzha Pooram

No. of Corrections:

**4.19. WITHDRAWAL DETAILS OF CHEQUES NOT RECORDED IN BANK SCROLL
(Sree Dhanwanthari Ayurveda Hospital, Nelluvai)**

As per Cheque Issue Register ₹8,538/- is stated to have been withdrawn vide cheque No. 932080 dated 21.11.2016. But the same is not seen recorded in the Bank Scroll.

Reason for omission may be explained.

**4.20. ADVANCE NOT ADJUSTED (ASSISTANT COMMISSIONER'S OFFICE,
THIRUVANCHIKULAM)**

In the following cases advances sanctioned were not settled by producing the required detailed accounts. The Details are tabulated below.

Sl. No.	Devaswom	Bill No.	Amount (₹)	Particulars
1	Sringapuram	AIB-1938/16-17	56,484/-	Kumbham Ulsavam, Sringapuram
2	Kumaranchira	AIB-1923/16-17	9,519/-	Kallur Sivarathri
	„	AIB-2139/16-17	40,997/-	Mattilpooram
3	Arattupuzha	AIB-2128/16-17	47,405/-	Thottippal Bhagavathy Pooram
		AIB-2129/16-17	57,789/-	Arattupuzha Meena Pooram
4	Annamanada	AIB-1940/16-17	3,57,302/-	Annamanada Ulsavam
	„	AIB-2131/16-17	26,268/-	Cheruvallur Kootala Kalamezhuthupattu
	„	AIB-1921/16-17	17,352/-	Ashtamichira Sivarathri
	„	AIB-1975/16-17	7,857/-	Annamanada Sivarathri Sudhi
	„	AIB-1449/16-17	6859/-	Annamanada Mandalam Sudhi
	„	AIB-1450/16-17	53,010/-	Annamanada Manthrankam Koothu
	„	AIB-1519/16-17	4,821/-	Annamanada Ettupattu Varapayasam
5	Areswaram	AIB-2046/16-17	23,066/-	Kanjirappilly Ulsavam
	„	AIB-1760/16-17	52,544/-	Sreedharamangalam Ulsavam
	„	AIB-1976/16-17	79,313/-	Edathrakavu Uthrapattu

The adjustment details of the above advances shall be produced for verification along with the detailed accounts.

No. of Corrections:

4.21. WORK

421.1. REGISTRATION OF CONTRACTORS – PROVISIONS OF KPWD MANUAL NOT FOLLOWED – BROUGHT TO NOTICE

Cochin Devaswom Board has no separate Manual for executing Public works. Provisions of KPWD Manual along with the orders and rules applicable to Kerala Public Works Department are mutatis mutandis followed in Cochin Devaswom Board. This being the position, provisions of KPWD Manual – 2012 (i.e. Revised PWD Manual) which come in to force vide G.O.(P)No. 13/2012/PWD dated 01.02.2012, are applicable to Cochin Devaswom Board with amendments from time to time.

Section 1901 of KPWD Manual prescribes the various provisions regarding Registration of Contractors. Only persons who have registered themselves as contractors under these rules are entitled to submit tenders for works. The manual envisages 4 categories of contractors. Limits for various categories of contractors for taking up work are tabulated below.

Category	For all works	For electrical works
A Category	All works	All works
B Category	Works up to ₹ 55 lakhs	Up to ₹ 4,50,000/-
C Category	Up to ₹15 lakhs	Upto ₹75,000/-
D Category	Up to ₹6 lakhs	

The application for registration as a contractor should be supported by a Solvency Certificate and the requisite fee for registration. The registration thus issued is valid for 3 financial years (vide G.O.(MS)No. 59/13/PWD dated 17.07.13) and the contractor has to renew his/her registration once in every three years. The requisite registration fee for registration and renewal of registration is tabulated below.

Category	Registration Fee (₹)	Renewal of Registration fee (₹)
A	2000	1000
B	1000	500
C	600	300
D	200	100

Because of these provisions Cochin Devaswom Board was asked to produce the collection details of registration fee/renewal of registration fee collected from the contractors during 2016-17 with details regarding Name of contractor, Category, date of application, whether renewal or not, fees collected with Chalan No./Receipt No. and date.

Abstract of reply furnished by Executive Engineer (vide Letter No. H1/1402/18 dated 30.07.18) with respect to civil contractors is reproduced and tabulated below.

Sl. No.	Name of Contractor	Category	Date of application	Whether renewal or not	Details of Chalan fees/Receipt No. & Date
1	2	3	4	5	6
1	Shaji. K., Wadakkanchery	A	-	Renewal C-class to A-class	Balance ₹35,000/- Rt. No. 4495/09.06.16
2	KAICO Ltd., Arimbur, Thrissur	A	-	Renewal A-class	Balance ₹45,000/- Rt. No. 4497/10.06.16
3	Yatheesan. P.G. Kodungallur	A	-	Renewal C- class to A- class	Balance ₹45,000/- Rt. No.4499/14.06.16

No. of Corrections:

4	P. Rajesh (Anand) Kodungallur	B	-	-	₹25,000/- Rt.No. 4496/09.06.16
5	K.K. Asokan Edakkalathur	B	-	Renewal C-class to B-class	₹20,000/- Rt. No. 4906/23.06.16
6	A.R. Vinod Anapuzha	B	-	-	₹25,000/- Rt.No.4917/20.07.16
7	P.A. Radhakrishnan Kodungallur	C	-	-	₹15,000/- Rt.No. 4484/05.05.16
8	C.K. Bhasi Aluva	C	-	Renewal	₹12,500/- Rt.No. 4492/01.06.16
9	Aneesh. M.K. Methala	C	-	Renewal D-class to C-class	₹12,500/- Rt. No. 4922/27.08.16
10	C.S. Mohammed Panangadu	C	-	-	₹15,000/- Rt.No. 4970/03.03.17
11	M.S. Valsan Chettupuzha, Thrissur	D	-	-	₹10,000/- Rt. No. 4487/27.05.16

On verification of the system of Registration of contractors the following observations are made in audit.

- (i) Eventhough Cochin Devaswom Board is following the provisions of Kerala Public Works Department mutatis mutandis for its functions the fee for Registration of contractors is fixed not as per the rates mentioned in KPWD Manual. Cochin Devaswom Board has fixed, vide Order No. S.02/06 dtd. 07.11.06, the fee for registration of contractors w.e.f. 01.10.06 as detailed below.

(ii)

Category	Fee (₹)
'A' Class	₹50000/-
'B' Class	₹25000/-
'C' Class	₹15000/-
'D' Class	₹10000/-

Thus by fixing a higher rate of fee for registration of contractors, as compared to the fee fixed as per KPWD Manual there is possibility of less number of contractors getting registered. The reduction in number of contractors who can take part in Tender process seriously affects and vitiates tender process.

- (iii) There is no periodical renewal (once in every three years) of Contractors Registration in Cochin Devaswom Board [As done in PWD as per the provisions of KPWD Manual].
- (iv) On verification of Contractors Registration Register, no registration numbers are seen sanctioned to the registered contractors.

These discrepancies shall be explained.

4.21.2. PCR WORKS – ESTIMATE PREPARED FOR WORKS BEFORE NAVARATHRI FESTIVAL – WORKS STARTED AFTER THE BEGINNING OF FESTIVAL – AND COMPLETED AFTER ITS CONCLUSION – NECESSITY OF WORK IN QUESTION

File No. : H1/1797/16

Name of work : PCR works to Chottanikkara Temple for 1192 ME in connection with Navarathri Festival

No. of Corrections:

T.S. No. & Date	:	H1/1797/16 dated 29.08.16
T.S. Amount	:	₹ 5,30,000/-
Name of Contractor	:	Sri. A.R. Vinod (@ 23% below E.R.)
M. Book	:	495/16-17 (pages 12 to 29)
<u>Voucher No.</u>		<u>Amount (₹)</u>
2888/16-17		₹3,93,277/- (Net)

The Navarathri Festival at Chottanikkara Temple during 1192ME was held from 02.10.2016 to 11.10.2016. For conducting PCR works in the temple before the festival, an estimate of ₹ 5,30,000/- was prepared on 05.08.16 by the Engineer in charge. It was put up for approval and the T.S. for the work was issued on 29.08.16.

On verification of the file following discrepancies are noticed.

- The work was proposed before Navarathri Festival. However the agreement to the work was executed only on 06.10.16 (No. 64-10-16 dated 06.10.16) ie. after commencement of Navarathri Festival. In otherwords work started only after commencement of Navarathri Festival.
- As per the entries in page (12) of M.Book No. 495/16-17 date of measurement is seen recorded as 18.10.16. In otherwords, work was completed only after the close of Navarathri Festival.
- Item No. (2) of the work is water proof cement painting, Item No. (3) of the work is oil bound distemper cement painting, Item No. (8) of the work is painting with plastic emulsion paint and so on. As per section 2802.2 of KPWD Manual 2012 the periodicity of these items of work is 2 years.

As per file No.H1/1548/15 estimate for “PCR works to Chottanikkara Temple for 1191 ME” was prepared and an amount of ₹3,98,781/- was passed for payment vide Voucher No. 3118/15-16. In otherwords most of the items of works done as per the present estimate was done earlier in previous year and as such this estimate was prepared in contravention of the provisions of section 2802.2 of KPWD Manual 2012.

These discrepancies shall be explained.

4.21.3.COST INDEX SANCTIONED ON MARKET RATE – NOT IN CONFORMITY WITH CHIEF ENGINEER’S CIRCULAR – EXCESS COMMITMENT TO GDF – NOT ADMITTED

File No.	:	H1/423/16
Name of work	:	Conversion of Bank Building in to rooms for Devaswom staff at Chottanikkara Temple.
Order of T.S.	:	H1/423/16 dt. 13.06.16
T.S. Amount	:	₹ 4,50,000/-

No. of Corrections:

Name of Contractor : Sri. C.S. Mohammed (@ 6% below E.R.)

M. Book : 489/15-16 (pages 22 to 56)

<u>Voucher No.</u>	<u>Amount (₹)</u>
3448/16-17	3,59,648/- (Net)

Item No. (5) of the work is "Supplying and fixing aluminium powder coated partition using Indal Jindal section of size 62.5x7.5x1.5 mm on vertical horizontal members with 10mm or nearest size thick pre-laminated baison panel at the bottom frame is 100x44.5x1.85mm thick including door rack, etc., completed with necessary locking arrangements as per direction of department staff".

This item was proposed for 51m² @ ₹ 1706.61/m² as per estimate. On verification of detailed estimate and data file of the work, the data for the item of work as per estimate is worked out as detailed below.

Aluminium partition wall for m ²	-	1015/m ²
(+) Water charge 1%	-	<u>10.15</u>
		1025.15
(+) CP+OH 15%	-	<u>153.77</u>
		1178.92
(+) Cost index 44.76%	-	<u>527.69</u>
Total	-	<u>1706.61/m²</u>
Say <u>1706.61m²</u>		

On verification of Delhi Analysis of Rates (DAR based on DSR) no such item of work is seen included in it. Moreover it is not seen included in the observed data published by Chief Engineer vide Circular No. CE/BL/GL/2014 dated 01.01.2015.

Under these circumstances it was requested to clarify the method by which the rate for aluminium partition wall/m² is arrived at. [Vide Enquiry No. 07/21.07.2018]. But no reply was received. Since the rate for item is not included in DSR, the rate to be adopted is the Market rate.

As per Circular No. CE/Admn/PLA/1014/05 dtd. 03.10.13 of Chief Engineer of PWD, market rate components shall not be given cost index under DSR.

As such the cost index factor worked out in estimate and given to the contractor as per final bill is not admitted in audit.

As per entries in pages 29, 30 and 49 of M Book 489/15-16 item No (5) is executed for 42.68m² and payment is sanctioned.

Hence the excess amount sanctioned as per final bill is worked out as detailed below.

Cost index factor involved in rate for item No. (5) as per final bill	527.69m ²
Total quantity of item No. (5) executed as per final bill	42.68m ²
Contract rate	6% below ER
Hence excess amount sanctioned to the contractor	527.69x42.68x94% = 21170.50
	= ₹ 21,171/-

This excess commitment to GDF shall be recovered.

No. of Corrections:

4.21.4. ADVANCES SANCTIONED – UNADJUSTED – RECOVERY SUGGESTED.

During the financial year 2016-17, the following advances sanctioned to various officers of Cochin Devaswom Board remain as unadjusted as on 31.3.2017. Either the adjustment details of advances sanctioned or the details of recovery of advances along with interest as prescribed in G.O.(P)No. 419/2011/Fin dated 04.10.2011 shall be produced for verification.

Sl. No.	Voucher No.	Amount (₹)	File No. & Name of work	To whom sanctioned
(1)	(2)	(3)	(4)	(5)
1.	527/16-17	2,500	H1/1176/16 Repairing the ceiling of FAO's cabin	Assistant Engineer (HQ)
2.	632/16-17	1,00,000	H1/1153/16 Construction of compound wall – Irattachira Temple.	Kulassery Devaswom Officer
3.	664/16-17	15,000	H1/1143/16 Repairing of sodium vapour lamps in Western Pallithamam Shopping Complex	M.K.Dileep, Assistant Engineer
4.	665/16-17	7,100	H1/1194/16 H.T.Fuse rearrangement at Pallithamam Shopping Complex	M.K.Dileep, Assistant Engineer
5.	791/16-17	70,000	H1/1277/16 Solving the scarcity of water at Vivekananda College, Kunnamkulam	Principal, Sree Vivekananda college
6.	792/16-17	30,000	H1/1441/96 Maintenance of lift at Sivasakthi Building	M.K.Preetha, Assistant Engineer
7.	824/16-17	40,000	H1/1359/16 Urgent repairs to Samudaya madom at Thriprayar Sree Rama Temple	M.K.Dileep, Assistant Engineer
8.	990/16-17	35,000	H1/1447/16 Changing of Panel Board at Azhakiyakavu Temple	Devaswom Officer, Azhakiyakavu
9.	1154/16-17	20,000	H1/1224/16 Constructing leach pit at north side of Chottanikkara Temple	P.S.Prasanth, Assistant Engineer
10.	1155/16-17	10,000	H1/996/16 Change of change over switch at Karnaki Guest House	Manager, Sree Devaswom
11.	1258/16-17	1,50,000	H1/1367/16 Providing new class room between college library and office – Sree Vivekananda college, Kunnamkulam	T.P.Krishnanunny, Assistant Engineer
12.	1328/16-17	7,000	H1/1691/16 Repairs to Motor at Kailasam Shopping Complex	M.K.Dileep, Assistant Engineer
13.	1451/16-17 1622/16-17 1788/16-17	15,000 30,000 55,000	H1/1744/16 Recurring maintenance of Sivasakthy Building	T.P.Krishnanunny, Assistant Engineer
14.	1618/16-17 2893/16-17	35,000 75,000	H1/1906/16 Urgent repairs at PSHS Chittur	K.Sreeja, Assistant Engineer
15.	1812/16-17	25,000	H1/1959/16 Providing net shelter for elephants at Kokkarni parambu	T.P.Krishnanunny, Assistant Engineer
16.	1920/16-17	25,500	H1/1832/16 Repair- Kshethra – Palakan's Sreekovil roof at Kurumba Temple	M.K.Nidhish, Assistant Engineer
17.	1931/16-17	20,000	H1/2412/11 Fire NOC – Annadana Mandapam – Thiruvilwamala -	Devaswom Manager, Thiruvilwamala
18.	1932/16-17	50,000	H1/2045/16 Rectification of various electricity connection of Sree Wadakkumnathan Temple	Devaswom Manager, Wadakkumnathan Temple

No. of Corrections:

19.	2238/16-17	45,000	H1/2379/16 Urgent repairs to stair case bottom toilet of Board office building	T.P.Krishnanunny, Assistant Engineer
20.	2269/16-17 2382/16-17	1,00,000 1,25,000	H1/2350/16 Shifting of Prasadam counter – Sree Kurumba Bhagavathy Temple	M.K.Nidhish, Assistant Engineer
21.	2291/16-17	1,50,000	H1/2287/16 Constructing dispersion trench for DTPC Building at Chottanikkara Temple	P.S.Prasanth, Assistant Engineer
22.	2323/16-17	1,20,000	H1/2445/16 Arranging temporary toilets in connection with Mandalam Festival 1192 ME	P.S.Prasanth, Assistant Engineer
23.	2343/16-17	20,000	H1/2000/16 Rewiring of Vendrassery Temple, Ootupurah	Devaswom Officer, Pazhuvam
24.	2367/16-17	30,000	H1/2392/16 Urgent repairs to pilgrim centre Annadanamandapam – Wadakkumnathan Temple	T.P.Krishnanunny, Assistant Engineer
25.	2425/16-17	8,000	H1/1441/96 Renewal of license and insurance of lifts at Sivasakthi Building	T.P.Krishnanunny, Assistant Engineer (HQ)
26.	2514/16-17	75,000	H1/2547/16 Reconstruction of Collapsed compound wall near Darsana Sudarsana Building Chottanikkara	P.S.Prasanth, Assistant Engineer
27.	2559/16-17	12,000	H1/2597/16 Changing of main switch inside panel Board (west side) of Sivasakthi Building	T.P.Krishnanunny, Assistant Engineer
28.	2834/16-17	1,50,000	H1/2791/16 Drain water from south comfort station at Chottanikkara	P.S.Prasanth, Assistant Engineer
29.	2835/16-17	1,00,000	H1/2446/16 Repairs to Thekkechira Road and north Pooraparambu Road at Chottanikkara Temple in connection with Mandalam 1192 ME	P.S.Prasanth, Assistant Engineer
30.	2925/16-17	15,000	H1/2677/16 Repairs to the septic tank at C8 Devaswom Quarters	M.K.Dileep, Assistant Engineer
31.	2926/16-17	10,000	H1/83/17 Removing blocks in seivage lines of West Pallithamam Complex (South side)	M.K.Dileep, Assistant Engineer
32.	3239/16-17	1,50,000	H1/291/17 Construction of leech pits on the western side of Chottanikkara Temple	P.S.Prasanth, Assistant Engineer
33.	3240/16-17	35,000	H1/214/17 Cleaning of drain north nada at Sree Kurumba Bhagavathy Temple	M.K.Nidhish, Assistant Engineer
34.	3241/16-17	15,000	H1/350/17 Purchasing of engineering materials for Engineering Section	M.K.Dileep, Assistant Engineer
35.	3455/16-17	1,00,000	H1/509/17 Dewatering and Cleaning temple pond – before 1192ME Bharani festival – Sree Kurumba Bhagavathy Temple	M.K.Preetha, Assistant Engineer
36.	3547/16-17	1,00,000	H1/447/17 Repairs to Sreekovil and Valiyambalam at Valiya Keezhkavu Chottanikkara Temple	P.S.Prasanth, Assistant Engineer
37.	3713/16-17	40,000	H1/635/17 Concreting Kundara at Sree Kurumba Bhagavathy Temple	M.K.Preetha, Assistant Engineer
38.	3714/16-17	1,00,000	H1/636/17 Providing fencing around Chettikulam at Sree Kurumba Bhagavathy, Temple	M.K.Preetha, Assistant Engineer

[Note: To audit enquiry No. 01/16-17 dated 11.04.2018 – No reply was received regarding adjustment or recovery]

4.21.5. PCR WORKS – CONTRIBUTION TO SAMITHIES GIVEN IN EXCESS – ₹4163.75

In the absence of revised estimate get sanctioned, the person making the payment in works must limit the value of work done to the original estimate. But in the following cases actual value of work done was not limited (as revised estimate was not sanctioned) to the estimate amount before making payment. Due to this, excess amount was given as contribution to samithies for PCR works. Details are tabulated below.

Sl.No.	Details of work	Calculation of amount done by Board ₹	Calculation of amount actual to be given ₹	Excess given ₹
1.	PCR Works to Annamanada temple for 1191 ME Estimate: ₹150000/- Voucher No.M1B-631/16-17 Cheque No.329655/4.8.16	Actual value of work done=155667.75	150,000	3372
		Deduct 10%CP&5%OHC =23350.16	22,500	
		Valuation amount=132317.59	1,27,500	
		Board Contribution: (70%)=92622	89,250	
2.	PCR Works to Rameswaram temple for 1191 ME Estimate: ₹46300/- Voucher No.M1B-313/16-17 Cheque No.329369/25.5.16	Actual value or work done=47668.20	46,300	639.75
		Deduct=10%CP &5%OHC=7150.23	6,945	
		Valuation Amount =40517.97	39,355	
		Board Contribution (55%)=22285	21,645.25	
3.	PCR Works to Kumaranchira temple for 1191 ME Estimate: ₹26500/- Voucher No.M1B-222/16-17 Cheque No.329365/20.5.16	Actual value of work done=26676.05	26,500	98
		Deduct 10% CP&5% OHC=4001.41	3,975	
		Valuation amount =22674.64	22,525	
		Board Contribution(65%) =14739	14,641	
			Total	4163.75

The excess amount given may be recovered and credited to GDF.

No. of Corrections:

**4.22. VOUCHERS NOT PRODUCED FOR VERIFICATION-
EXPENDITURE OF ₹ 12,10,21,305/- OBJECTED**

An amount of ₹12,10,21,305/ is held under objection as the vouchers connected with payments are not produced. Details are given below.

Office	Voucher No	Amount(₹)	Remarks	
Cochin Devaswom Board Office Thrissur	H1B-125/16-17	1400730	Audit requisition No.1/6.4.2018 was given	
	Not mentioned	161988		
	H1B-188/16-17	133928		
	H1B-1706/16-17	129634		
	H1B-1707/16-17	26960		
	H1B-1708/16-17	26960		
	H1B-2114/16-17	93122		
	H1B-2115/16-17	116727		
	H1B-2173/16-17	280763		
	H1B-2174/16-17	85823		
	H1B-2113/16-17	35222		
	H1B-2989/16-17	300000		
	H1B-3456/16-17	75000		
	H1B-3542/16-17	52779		
	H1B-3712/16-17	30346		
	H1B-3947/16-17	27517		
	H1B-3948/16-17	112042		
	H1B-3941/16-17	232584		
Cochin Devaswom Board Office Thrissur	H1B-3748/16-17	66101		
	H1B-3773/16-17	90967		
	H1B-3943/16-17	86126		
	H1B-3548/16-17	39548		
	H1B-3946/16-17	15000		
	H1B-3944/16-17	40000		
	H1B-3945/16-17	70000		
	H1B-3986/16-17	9679		
	H1B-3747/16-17	606928		
	A10B-9/16-17	5328980		Audit requisition No.2/7.4.2018 was given
	A10B-10/16-17	1313823		

No. of Corrections:

	A10B-40/16-17	414900	
	A10B-273/16-17	1248173	
	A10B-272/16-17	5230787	
	A10B-629/16-17	50000	
	A10B-650/16-17	5262948	
	A10B-651/16-17	1313867	
	A10B-1061/16-17	5517827	
	A10B-1070/16-17	1308274	
	A10B-1172/16-17	931183	
	A10B-1325/16-17	236376	
	A10B-1366/16-17	5454267	
	A10B-1367/16-17	1341563	
	A10B-1420/16-17	181368	
	A10B-1675/16-17	1388808	
	A10B-1676/16-17	5470814	
	A10B-1800/16-17	152350	
	A10B-1807/16-17	309270	
	A10B-1947/16-17	1383159	
	A10B-1946/16-17	5473563	
	A10B-2190/16-17	1388519	
	A10B-2191/16-17	5505914	
Cochin Devaswom Board Office Thrissur	A10B-2449/16-17	1471751	Audit requisition No.2/7.4.2018 was given
	A10B-2448/16-17	5526253	
	A10B-2764/16-17	5548043	
	A10B-2765/16-17	1404411	
	A10B-2786/16-17	5775	
	A10B-2787/16-17	3150	
	A10B-2883/16-17	25000	
	A10B-3059/16-17	1248783	
	A10B-3060/16-17	4610287	
	A10B-3375/16-17	1506406	
	A10B-3376/16-17	5180109	
	A7/1062/16-17	6000	
	A7/1181/16-17	200	

No. of Corrections:

	A7/2372/16-17	601	
	A7/2203/16-17	1513	
	A7/2998/16-17	10140	
	A7/2999/16-17	18750	
	A7/3035/16-17	6250	
	A7/3036/16-17	750	
	A7/3037/16-17	5500	
	A7/3023/16-17	10300	
	A7/3131/16-17	18750	
	A7/3266/16-17	15540	
	A7/3304/16-17	10500	
	A7/3398/16-17	49028	
		1250	
		150	
		40060	
		11015	
	A7/3402/16-17	12000	
	A7/3525/16-17	18750	
	A7/3690/16-17	18750	
Cochin Devaswom Board Office Thrissur	A7/3546/16-17	47608	Audit Requisition No.4/13.04.2018 was given
	A7/3323/16-17	6275	
	A7/3851/16-17	12750	
	A7/3792/16-17	7400	
	A7/3793/16-17	1650	
	A7/3021/16-17	2300	
	A7/3022/16-17	104350	
	A7/1047/16-17	6000000	
	A7/1952/16-17	7500000	
	A7/2186/16-17	5000000	
	A7/2239/16-17	15000000	
	Total	12,10,21,305	

REVIEW OF AUDIT

Total receipt during 2016-17	: ₹143,24,53,951.55/-
Total expenditure during 2016-17	: ₹144,62,44,356.74/-
Loss to Devaswom Fund	: ₹1,51,492.00/-
Amount disallowed	: ₹5,77,246.75/-
Amount Objected	: ₹12,10,21,305.00/-

Sl.No.	Para No.	Loss to Devaswom Fund (₹)	Amount disallowed (₹)	Amount Objected (₹)
1	3.1	24073		
2	3.2	916		
3	3.3	1652		
4	3.4	16353		
5	3.5	5208		
6	3.6	20246		
7	3.7	300		
8	3.8	50		
9	3.9	369		
10	3.10	600		
11	3.11	1820		
12	3.12	730		
13	3.14	60		
14	3.18	890		
15	3.19	680		
16	3.23	17419		
17	3.24	6525		
18	3.29	40		
19	3.33	3990		
20	3.39	200		
21	3.41	606		
22	3.42	45		
23	3.43	1000		
24	3.52	50		
25	3.86.5	21000		
26	3.86.11	11375		
27	3.86.12	295		

No. of Corrections:

28	3.86.21	15000		
29	4.1.4		2053	
30	4.1.5		442	
31	4.2.1		118830	
32	4.2.3		336000	
33	4.2.4		1000	
34	4.2.5		500	
35	4.5		72500	
36	4.6		16475	
37	4.7		4112	
38	4.21.1		21171	
40	4.21.5		4163.75	
41	4.22			12,10,21,305
TOTAL		1,51,492	5,77,246.75	12,10,21,305

DEPUTY DIRECTOR.

No. of Corrections:



COCHIN DEVASWOM BOARD

RECEIPT AND PAYMENT ACCOUNT OF CDB FROM 01/04/2016 TO 31/03/2017

Head Of Account	Budget Estimate	Revised Budget	Amount
-----------------	-----------------	----------------	--------

Opening Balance

133083338.61

Receipts

Service Heads			
01.Income from Thanathu Lands			
1 Income from Thanathu Lands	0.00	19726650.86	16661512.00
2 Licence Fee and Fishing rghts	0.00	32571.43	173740.00
Total:	0.00	19759222.29	16835252.00
02.Annuity			
1 Annuity	0.00	0.00	37621.00
Total:	0.00	0.00	37621.00
03.Rent Received			
1 Rent from Shopping Complex	0.00	0.00	35098727.71
2 Rent of Lodge Rooms	0.00	0.00	9361245.00
3 Income from Auditorium and Kalyana Mandapam	0.00	0.00	2410056.00
4 Others	0.00	0.00	13501111.00
Total:	0.00	0.00	60371139.71
04.Interest Received			
1 Interest from FD Establishment Pension	0.00	0.00	0.00
2 Interest from FD TS Pension	0.00	0.00	0.00
3 Interest from FD Establishment PF	0.00	0.00	0.00
4 Interest from FD TS PF	0.00	0.00	0.00
5 Interest from FD FBS	0.00	0.00	0.00
6 Interest from Other Fixed Deposits	0.00	0.00	44715.00
7 Interest from SB Accounts	0.00	0.00	5019976.00
8 Interest from Advance to LGE Daughters Marriage	0.00	0.00	0.00
9 Interest from Vehicle Advance	0.00	0.00	0.00
10 Interest from Housing Loan	0.00	0.00	0.00
11 Other Interest	0.00	0.00	399599.00
Total:	0.00	0.00	5464290.00
05.Bhandaram Collection			
1 Bhandaram Collection	0.00	0.00	268077140.00
Total:	0.00	0.00	268077140.00
06.Receipt from Nadavaravu Articles			
1 Sale Proceeds of Nadavaravu Articles including paddy	0.00	0.00	59987291.45
2 Value of Nadavaravu Articles Adjusted including Paddy	0.00	0.00	6566250.00
Total:	0.00	0.00	66553541.45
07.Devaswom Muthalkoottu			
1 Puravaka Vazhipadu	0.00	0.00	220960666.69
2 P V Sales	0.00	0.00	28392975.00
3 Others	0.00	0.00	38164578.50
Total:	0.00	0.00	287518220.19

Head Of Account	Budget Estimate	Revised Budget	Amount
08.Receipt from Vedi Vazhipadu			
1 Departmental Vedi Vazhipadu	0.00	0.00	14148600.00
2 Auction Sale of Vedi Vazhipadu	0.00	0.00	3506403.00
Total:	0.00	0.00	17655003.00
09.Receipt from Chappel Counter			
1 Direct Collection	0.00	0.00	2156438.00
2 Auction Sale	0.00	0.00	5250.00
Total:	0.00	0.00	2161688.00
10.Receipt for Ulsava Fund			
1 Receipt for Ulsava Fund	0.00	0.00	7114645.00
Total:	0.00	0.00	7114645.00
11.Miscellaneous income from temple			
1 Miscellaneous income from temple	0.00	0.00	181782.00
Total:	0.00	0.00	181782.00
12.Income from Devaswom Livestock			
1 Hire Charges of Devaswom Elephants	0.00	0.00	1617836.00
2 Hire Charges of Elephant Accountrements	0.00	0.00	0.00
3 Sale of Milk	0.00	0.00	67171.00
4 Other Receipts	0.00	0.00	5406.00
Total:	0.00	0.00	1690413.00
13.Publication			
1 Sale Proceeds of Kshethra Darsanam, Diary and Calendar	0.00	0.00	308494.00
2 Sale proceeds of other books	0.00	0.00	681894.00
3 Subscription for Periodicals	0.00	0.00	648926.00
4 Income from Advertisement in Periodicals	0.00	0.00	300635.00
5 Income from Other Advertisements	0.00	0.00	187458.00
Total:	0.00	0.00	2127407.00
14.Income from Devaswom Press			
1 Income From Devaswom Press	0.00	0.00	28245.10
Total:	0.00	0.00	28245.10
15.Income from Devaswom Hospitals			
1 Sale Proceeds of Medicines	0.00	0.00	0.00
2 Other Receipts	0.00	0.00	0.00
Total:	0.00	0.00	0.00
16.Income from Educational Institutions			
1 Donations	0.00	0.00	0.00
2 Other Receipts	0.00	0.00	0.00
Total:	0.00	0.00	0.00
17.Income from Control Institutions			
1 Audit Fee	0.00	0.00	747978.00
2 Supervision Charges	0.00	0.00	383621.00
Total:	0.00	0.00	1131599.00
18.Other Receipts			
1 Sale Proceeds of Sundry Articles	0.00	0.00	80424.00
2 Fine, Forfieture and Penalty	0.00	0.00	286960.00

Head Of Account	Budget Estimate	Revised Budget	Amount
3 Lapsed Deposits	0.00	0.00	0.00
4 Other Items	0.00	0.00	19265493.06
5 Right to information act 2005	0.00	0.00	44005.00
Total:	0.00	0.00	19676882.06
Service Heads Total:	0.00	19759222.29	756624868.51
Capital Heads			
19.Sale Proceeds			
1 Land	0.00	0.00	0.00
2 Buildings	0.00	0.00	0.00
3 Furniture	0.00	0.00	0.00
4 Electrical Equipments	0.00	0.00	0.00
5 Press Equipments	0.00	0.00	0.00
6 Gold and Silver Locketts	0.00	0.00	6177875.00
7 Vehicles	0.00	0.00	0.00
8 Computer	0.00	0.00	0.00
9 Other Items	0.00	0.00	0.00
Total:	0.00	0.00	6177875.00
20.Withdrawal of Investments			
1 FD Establishment Pension	0.00	0.00	0.00
2 FD TS Pension	0.00	0.00	0.00
3 FD Establishment PF	0.00	0.00	0.00
4 FD TS PF	0.00	0.00	0.00
5 FD FBS	0.00	0.00	0.00
6 FD Endowment Fund	0.00	0.00	0.00
7 FD Surplus Fund	0.00	0.00	0.00
8 FD Other Deposits	0.00	0.00	0.00
Total:	0.00	0.00	0.00
21.Donations			
1 Shopping Complex	0.00	0.00	232855.00
2 Equipment / Furniture	0.00	0.00	0.00
3 Services	0.00	0.00	0.00
4 Land Acquisition	0.00	0.00	0.00
5 Gold Gilding Works	0.00	0.00	0.00
6 Livestock	0.00	0.00	0.00
7 Water Augmentation	0.00	0.00	5000.00
8 Other Items	0.00	0.00	409804.00
Total:	0.00	0.00	647659.00
22.Grant from Government			
1 Grant from Government	0.00	0.00	0.00
Total:	0.00	0.00	0.00
23.Temple Development Fund			
1 Temple Development Fund	0.00	0.00	1144507.00
Total:	0.00	0.00	1144507.00
Capital Heads Total:	0.00	0.00	7970041.00
Debt Heads			

Head Of Account	Budget Estimate	Revised Budget	Amount
24.Deposits			
1 Refundable Deposits and Retention amount from contractors	0.00	0.00	699740.00
2 Security Deposits from Tenants	0.00	0.00	3326838.00
3 Other Deposits	0.00	0.00	815353.00
Total:	0.00	0.00	4841931.00
25.Loan From Government, Banks and Public			
1 Loan From Government / Banks / Public	0.00	0.00	0.00
Total:	0.00	0.00	0.00
26.Receipt for vazhipad			
1 Puravaka Vazhipadu	0.00	0.00	366326867.62
2 Guruthy	0.00	0.00	13982767.00
3 P V sales	0.00	0.00	86854760.80
4 Others	0.00	0.00	598265.00
5 Charadu and koodu	0.00	0.00	37914243.00
6 Nakshathra Pushpanjali	0.00	0.00	2030180.00
7 Special PV	0.00	0.00	9026667.00
8 Kalabham	0.00	0.00	4988301.00
9 Venna Charthu	0.00	0.00	1618001.00
10 1001 Kudam Dhara	0.00	0.00	1816297.00
11 Rudrabhishekam	0.00	0.00	1013000.00
12 Annadanam	0.00	0.00	10999593.00
Total:	0.00	0.00	537168942.42
27.Recovery of Loans and Advances to Staff			
1 House Building Advance	0.00	0.00	136170.00
2 Vehicle Advance	0.00	0.00	125533.00
3 Marriage Advance	0.00	0.00	165100.00
4 Computer Advance	0.00	0.00	674012.00
5 Thiruvonam Advance	0.00	0.00	10304780.00
6 Advance for Medical Treatment of Severe Diseases	0.00	0.00	26500.00
7 Advance from Establishment PF	0.00	0.00	5178052.00
8 Advance from TS PF	0.00	0.00	4982309.00
Total:	0.00	0.00	21592456.00
28.Advance Adjustable			
1 Purchase of Sandal	0.00	0.00	3235972.00
2 Puravaka Vazhipadu	0.00	0.00	14173348.00
3 P V Sales	0.00	0.00	3163058.00
4 Advance Recoverable General	0.00	0.00	329575.00
5 Refund of TDS	0.00	0.00	0.00
6 Permanent Advance	0.00	0.00	12000.00
7 Others	0.00	0.00	1487176.00
Total:	0.00	0.00	22401129.00
29.Recovery Of Taxes			
1 Income Tax	0.00	0.00	3689788.00
2 Sales Tax	0.00	0.00	1136863.00
3 Service Tax	0.00	0.00	5214568.62
4 KSCWWF	0.00	0.00	264549.00

Head Of Account	Budget Estimate	Revised Budget	Amount
5 Luxury Tax	0.00	0.00	0.00
6 Other Recoveries	0.00	0.00	7754442.00
Total:	0.00	0.00	18060210.62
30.Subscription and Interest			
1 Establishment PF	0.00	0.00	21917772.00
2 TS PF	0.00	0.00	18169028.00
3 Establishment Pension	0.00	0.00	16344.00
4 TS Pension	0.00	0.00	0.00
5 Family Benefit Scheme	0.00	0.00	10542.00
Total:	0.00	0.00	40113686.00
31.Endowment Fund			
1 Endowment Fund	0.00	0.00	15450.00
Total:	0.00	0.00	15450.00
32.Recovery from Salary			
1 Pension Contribution	0.00	0.00	204202.00
2 Other Recovery	0.00	0.00	23461035.00
Total:	0.00	0.00	23665237.00
Debt Heads Total:	0.00	0.00	667859042.04

Receipts Treasury Total: 1432453951.55

Total including Opening Balance 1565537290.16

Disbursement

Service Heads			
50.Pay and Allowance of Regular Establishments			
1 Pay and Allowance of Regular Establishments	0.00	0.00	171110523.00
Total:	0.00	0.00	171110523.00
51.Pay and Allowance of Daily Wages/ Contract Establishments			
1 Pay and Allowance of Daily wages/Contract Establishment	0.00	0.00	35967788.00
Total:	0.00	0.00	35967788.00
52.Pay and Allowance of Temple Servants including Daily Wages			
1 Pay and Allowance of Temple Servants including daily wages	0.00	0.00	264755944.00
Total:	0.00	0.00	264755944.00
53.Pay and Allowance of Karaima Establishment			
1 Pay and Allowance of Karaima Establishment	0.00	0.00	54068332.00
Total:	0.00	0.00	54068332.00
54.Honararium and Other Allowances to Board			
1 Honorarium	0.00	0.00	74429.00
2 Travelling Expenses	0.00	0.00	216056.00
Total:	0.00	0.00	290485.00
55.Pay and Allowance of Deputation Staff			
1 Pay and Allowances	0.00	0.00	1276446.00
2 Pension and Leave Salary Contribution	0.00	0.00	227394.00
Total:	0.00	0.00	1503840.00
56.Expenditure on Thahasildar's Office			

Head Of Account	Budget Estimate	Revised Budget	Amount
1 Reimbursement of Establishment Expenditure	0.00	0.00	0.00
2 Other Expenses	0.00	0.00	0.00
Total:	0.00	0.00	0.00
57.Regular Pension Payments			
1 Regular Establishment	0.00	0.00	70288307.00
2 Temple Servants	0.00	0.00	18111613.00
3 Abhayam Pension	0.00	0.00	20450.00
4 Others	0.00	0.00	97288.00
Total:	0.00	0.00	88517658.00
58.Travelling Expenses			
1 Travelling Allowance	0.00	0.00	1687104.00
2 Special Duty Allowance	0.00	0.00	2773868.00
Total:	0.00	0.00	4460972.00
59.Medical Reimbursement			
1 Regular Establishment	0.00	0.00	573546.00
2 Temple Servants	0.00	0.00	50000.00
3 Others	0.00	0.00	150500.00
Total:	0.00	0.00	774046.00
60.Medical Insurance			
1 Regular Establishment	0.00	0.00	0.00
2 Temple Servants	0.00	0.00	11900.00
3 Others	0.00	0.00	851909.00
Total:	0.00	0.00	863809.00
61.Recurring Expenses			
1 Electricity Charges	0.00	0.00	12899054.00
2 Telephone Charges	0.00	0.00	443647.00
3 Water Charges	0.00	0.00	73867.00
4 Postage	0.00	0.00	224775.00
5 Printing and Stationery	0.00	0.00	314226.00
6 Property Taxes	0.00	0.00	1171160.00
7 Advertisement Charges	0.00	0.00	701811.00
8 Other Expenses	0.00	0.00	512431.00
Total:	0.00	0.00	16340971.00
62.Expenditure on Vedi Vazhipadu			
1 Departmental Vedi Vazhipadu	0.00	0.00	3882644.00
2 Auction Sale of Vedi Vazhipadu	0.00	0.00	3279.00
Total:	0.00	0.00	3885923.00
63.Fixed Money Payment			
1 Fixed Money Payment	0.00	0.00	2426839.00
Total:	0.00	0.00	2426839.00
64.Expenditure for Functions in Temples			
1 Estimates	0.00	0.00	41051744.00
2 Contributions	0.00	0.00	7715773.00
3 Other Expenses	0.00	0.00	5107932.00
Total:	0.00	0.00	53875449.00

Head Of Account	Budget Estimate	Revised Budget	Amount
65.Miscellaneous expenditure in temples			
1 Miscellaneous expenditure in temples	0.00	0.00	2094477.00
Total:	0.00	0.00	2094477.00
66.Expenditure on Chappal Counter			
1 Direct Collection	0.00	0.00	0.00
2 Auction Sale	0.00	0.00	0.00
Total:	0.00	0.00	0.00
67.Expenditure on Devaswom Land			
1 Expenditure on Cultivation, Plantation and Mannuring	0.00	0.00	0.00
2 Other Expenses	0.00	0.00	0.00
Total:	0.00	0.00	0.00
68.Expenditure on Devaswom Livestock			
1 Cost of Food	0.00	0.00	3278090.00
2 Cost of Medicine	0.00	0.00	801090.00
3 Allowance to Mahouts and Cowboys	0.00	0.00	3100.00
4 Repairs to Elephant Accouterment	0.00	0.00	850281.00
5 Other Expenses	0.00	0.00	325700.00
Total:	0.00	0.00	5258261.00
69.Cost of Audit			
1 Payment to LFA	0.00	0.00	0.00
2 Payment for Hon. Ombudsman	0.00	0.00	500000.00
Total:	0.00	0.00	500000.00
70.Expenditure on Professional Services			
1 Payment to Advocates	0.00	0.00	898660.00
2 Payments to Expert Committee	0.00	0.00	0.00
3 Payments To Chartered Accountants	0.00	0.00	57250.00
4 Other Expenses	0.00	0.00	8864.00
Total:	0.00	0.00	964774.00
71.Expenditure on Publication			
1 Cost of Printing	0.00	0.00	320142.00
2 Payment to Publishers	0.00	0.00	475215.00
3 Honorarium etc..	0.00	0.00	0.00
4 Other Expenses	0.00	0.00	971978.00
Total:	0.00	0.00	1767335.00
72.Expenditure on Devaswom Press			
1 Purchase of Paper etc.	0.00	0.00	910844.00
2 Labour Charges	0.00	0.00	42665.00
3 Other Expenses	0.00	0.00	518229.00
Total:	0.00	0.00	1471738.00
73.Expenditure on Devaswom Hospitals			
1 Purchase of Medicines	0.00	0.00	0.00
2 Other Expenses	0.00	0.00	0.00
Total:	0.00	0.00	0.00
74.Expenditure on Educational Institutions			
1 Contribution	0.00	0.00	100000.00

Head Of Account	Budget Estimate	Revised Budget	Amount
2 Scholarships	0.00	0.00	0.00
3 Other Expenses	0.00	0.00	60000.00
Total:	0.00	0.00	160000.00
75.Expenditure on Control Institutions			
1 Pay and Allowances to Audit Staff	0.00	0.00	0.00
2 Other Expenses	0.00	0.00	0.00
Total:	0.00	0.00	0.00
76.Expenditure on Vehicles			
1 Repairs to Vehicles	0.00	0.00	246784.00
2 Fuel Charges	0.00	0.00	716099.00
3 Hire Charges of Vehicles	0.00	0.00	987356.00
4 Other Expenses	0.00	0.00	97434.00
Total:	0.00	0.00	2047673.00
77.Contribution to Local Bodies			
1 Contribution to Local Bodies	0.00	0.00	0.00
Total:	0.00	0.00	0.00
78.Financial Assistance			
1 Financial Help for Severe Diseases	0.00	0.00	25000.00
2 Financial Help for Marriage of Unmarried Girl Orphans Girls	0.00	0.00	0.00
3 Contribution to Orphanages and Old Age Homes	0.00	0.00	0.00
4 Contribution to Other Temples and Religious Institutions	0.00	0.00	0.00
Total:	0.00	0.00	25000.00
79.Other Expenses			
1 Bank Charges	0.00	0.00	19064.49
2 Expenditure on Generators	0.00	0.00	373949.00
3 Maintenance and Repairs of Furniture etc	0.00	0.00	64965.00
4 Expenditure on Computer, Photocopier, Networking etc.	0.00	0.00	456898.00
5 Refreshment Charges	0.00	0.00	218749.00
6 Interest on PF, TS PF etc.	0.00	0.00	1852.00
7 Other Items	0.00	0.00	8259539.25
Total:	0.00	0.00	9395016.74
80.Expenditure on Maramath			
1 Maintenance and Repairs of Buildings	0.00	0.00	8407209.00
2 Maintenance and Repairs of Temples	0.00	0.00	8547787.00
3 PCR	0.00	0.00	7436275.00
4 Maramath Contributions	0.00	0.00	21078864.00
5 Grant to Educational Institutions for Works	0.00	0.00	301000.00
6 Other Expenses	0.00	0.00	3484799.00
Total:	0.00	0.00	49255934.00
Service Heads Total:	0.00	0.00	771782787.74
Capital Heads			
81.Original Maramath Works			
1 New Works	0.00	0.00	39241.00
2 Spill Over Works	0.00	0.00	13043426.00
Total:	0.00	0.00	13082667.00

Head Of Account	Budget Estimate	Revised Budget	Amount
82.Investment of Funds			
1 FD Pension	0.00	0.00	2000000.00
2 FD TS Pension	0.00	0.00	1000000.00
3 FD Establishment PF	0.00	0.00	10000000.00
4 FD TS PF	0.00	0.00	0.00
5 FD FBS	0.00	0.00	0.00
6 Endowment Fund	0.00	0.00	0.00
7 Surplus Fund	0.00	0.00	1000000.00
8 Other Deposits	0.00	0.00	5650000.00
Total:	0.00	0.00	70500000.00
83.Purchase of Assets			
1 Land	0.00	0.00	0.00
2 Buildings	0.00	0.00	0.00
3 Furniture	0.00	0.00	187366.00
4 Electrical Equipments	0.00	0.00	4845.00
5 Vehicle	0.00	0.00	1365648.00
6 Computer and Allied Equipments	0.00	0.00	0.00
7 Press Equipments	0.00	0.00	0.00
8 Other Assets	0.00	0.00	0.00
Total:	0.00	0.00	1557859.00
Capital Heads Total:	0.00	0.00	85140526.00
Debt Heads			
84.Refund of Deposits			
1 Refundable Deposits from Contractors	0.00	0.00	809273.00
2 Security Deposits From Tenants	0.00	0.00	2324819.00
3 Others	0.00	0.00	1531712.00
Total:	0.00	0.00	4665804.00
85.Repaymant of Loan from Government, Banks, Public			
1 Repaymant of Loan from Government / Banks / Public	0.00	0.00	0.00
Total:	0.00	0.00	0.00
86.Expenditure on Vazhipadu			
1 Puravaka Vazhipadu	0.00	0.00	299214946.00
2 Guruthy	0.00	0.00	8978816.00
3 P V Sales	0.00	0.00	62188430.00
4 Others	0.00	0.00	8069958.00
5 Charadu koodu	0.00	0.00	34957323.00
6 Nakshathra Pushpanjali	0.00	0.00	1670876.00
7 Special PV	0.00	0.00	0.00
8 Kalabham	0.00	0.00	3790722.00
9 Venna Charthu	0.00	0.00	1394576.00
10 1001 Kudam Dhara	0.00	0.00	1811971.00
11 Rudrabhishekam	0.00	0.00	646805.00
12 Annadanam	0.00	0.00	10957032.00
Total:	0.00	0.00	433681455.00
87.Loans and Advances to Staff			

Head Of Account	Budget Estimate	Revised Budget	Amount
1 House Building Advance	0.00	0.00	0.00
2 Vehicle Advance	0.00	0.00	0.00
3 Marriage Advance	0.00	0.00	150000.00
4 Computer Advance	0.00	0.00	200000.00
5 Thiruvonam Advance	0.00	0.00	10700000.00
6 Advance for Medical Treatment of Severe Diseases	0.00	0.00	0.00
7 Advance from Establishment PF	0.00	0.00	4141000.00
8 Advance from TS PF	0.00	0.00	8077272.00
Total:	0.00	0.00	23268272.00
88.Advance Adjustable			
1 Purchase of Sandal	0.00	0.00	8001326.00
2 Puravaka Vazhipadu	0.00	0.00	17186880.00
3 P V Sales	0.00	0.00	4811154.00
4 Advance Recoverable General	0.00	0.00	0.00
5 T D S Receivable	0.00	0.00	0.00
6 Permanent Advance	0.00	0.00	41319.00
7 Others	0.00	0.00	9648545.00
Total:	0.00	0.00	39689224.00
89.Remittance of Taxes			
1 Income Tax	0.00	0.00	3028525.00
2 Sales Tax	0.00	0.00	1240491.00
3 Service Tax	0.00	0.00	5089316.00
4 KSCWWF	0.00	0.00	293319.00
5 Laxuary Tax	0.00	0.00	58510.00
6 Other Remittences	0.00	0.00	15593241.00
Total:	0.00	0.00	25303402.00
90.Final Payment including NRA			
1 Establishment PF	0.00	0.00	20130601.00
2 TS PF	0.00	0.00	5637370.00
3 Establishment Pensionary Benefits	0.00	0.00	21522907.00
4 T S Pensionary Benefits	0.00	0.00	2651799.00
5 Family Benefit Scheme	0.00	0.00	49088.00
Total:	0.00	0.00	49991765.00
91.Recovery from Salary			
1 Pension Contribution	0.00	0.00	5000.00
2 Other Recovery	0.00	0.00	12716121.00
Total:	0.00	0.00	12721121.00
Debt Heads Total:	0.00	0.00	589321043.00

Disbursement Treasury Total: 1446244356.74

Closing Balance 119292933.42

APPENDIX-II(Vide para 2.5)**CASH BALANCE AT THE END OF MARCH 2017**

Bank	Closing Balance	
	As per Cashbook	As per Treasuries and Bank Pass sheets
Canara Thrissur (13784)	835547.80	835547.80
CBI Thrissur (9017)	2749126.08	2678015.08
CBI Thrissur (1298601833)	0.00	0.00
CBI Thrissur (12012)	0.00	0.00
CBI Thrissur (1298646047)	784874.00	855985.00
CSB Thrissur (94-00971604-195001)	6129.49	6129.49
DLB Thiruvanchikulam (28-1-109573)	292952.00	292952.00
DLB Thrrippunithura (80-1-167753)	0.00	0.00
DLB Chittur (8353602)	1458022.14	1937202.14
DLB Irinjalakuda(12-1-23154)	164813.25	785271.41
DLB Pazhayannur (23-1-16893)	5773119.97	5923261.97
DLB Peringottukara (5-1-18)	7645665.95	8218471.95
DLB Peringottukara (5.53.65)	0.57	0.00
DLB Peringottukara (000500100059112)	401705.50	401705.50
DLB RS Thrissur (15.1.38110)	0.00	0.00
DLB Thiruvanchikulam (28-1-2501)	9604487.84	9576673.84
DLB Thiruvanchikulam (281-21-320)	-439769.71	3142031.29
DLB Thrrippunithura (80-1-44404)	3328744.92	4420008.92
DLB Thrissur (1-53-258)	-817594.21	3807246.79
DLB Thrissur (112800000290)	741602.12	741602.12
DLB Thrissur (1-1-116861)	0.00	0.00
DLB Thrissur (101180)	2409385.00	2409385.00
DLB Thrissur (1.53.13.663)	779469.25	3603870.25
DLB Vallangi (50-1-1421)	987839.13	1099136.13

No. of Corrections:

DLB Wadakkancherry (71-53 – 1193)	4275291.03	4304859.03
DLB Wadakkancherry (71.1.50643)	9042904.35	9322469.85
DLB (Round South)Thrissur (15.1.19732)	8910214.46	6745462.46
SBI Thrissur (10244219816)	-77486.23	8183590.77
SBI Thrissur (31796115142)	28900217.52	28925973.52
SBI Thrissur (NRI) (35503195602)	552869.00	655570.00
SBT Chittur(57050923914)	93795.21	93795.21
SBI Pudukkad (57011440914)	-161359.52	660067.48
SBT Thrissur (57069787336)	0.00	0.00
Sub Treasury Ernakulam (0001)	1892.28	1892.28
Sub Treasury Kodungallur (1450/1)	762666.00	762666.00
Sub Treasury Mattancherry (0001)	0.00	0.00
Sub Treasury Mukundapuram (0001)	0.00	0.00
Sub Treasury Paravoor (0001)	0.00	0.00
Sub Treasury Talappilly (0001)	2349.92	2349.92
Sub Treasury Thrissur (0001)	7415.05	7415.05
UBI South Chittur (10161)	547896.67	1309651.67
UBI Thrissur (36030)	197607.33	197607.33
UBI Thrissur (36017)	23460.10	27664.60
Vijaya Chottanikkara (6844)	2411662.94	3213413.94
Vijaya Chottainkkara (6040)	13559202.52	12455301.06
Vijaya Chottanikkara (6042)	2931115.00	3949050.00
Vijaya Chottanikkara (9071)	1096343.00	1094643.00
Vijaya Chottanikkara (200701011000078)	2101909.00	2101909.00
Vijaya Chottanikkara (7195)	2137334.01	2137334.01
Vijaya Chottanikkara (8002)	0.00	0.00
Vijaya Chottanikkara (6851)	0.00	0.00
Vijaya Chottanikkara (0000)	0.00	0.00
Vijaya Chottanikkara (6850)	0.00	0.00
Vijaya Ernakulam (6651)	3591192.96	3956428.46
Vijaya Mattancherry (3475)	16960.90	738897.90
Vijaya Thrippunithura (10163)	886792.00	1246774.00
Vijaya Thrissur (10245)	0.00	0.00

No. of Corrections:

Vijaya Thrissur (10054)	30057.83	30057.83
Vijaya Thrissur (203801011001755)	744509.00	744509.00
Total	119292933.42	143603830.05

Sd/

Special Devaswom Commissioner

CERTIFICATE

Cash balance in treasuries and banks at the end of March 2017 as forwarded to Audit is verified and certified subject to the remarks on para 2.5.

DEPUTY DIRECTOR

No. of Corrections:

APPENDIX-III

(Vide Para 2.10)

**STATEMENT SHOWING THE DETAILS OF AMOUNT
PENDING UNDER PART I AND PART II REGISTER
AS ON 31.3.2017**

Sl. No	Devaswom	Part I	Amount (₹)	Part II	Amount (₹)
		Items		Items	
1.	Annamanada	1)Ashtamichira Coconut Usufructs-2725.00 2)Annamanada Coconut Usufructs-2500.00 3)Sphadikam Coconut Usufructs-1150.00 4)Ashtamichira Soil Auction-15000.00	21375.00	Auction to obsolete items as Pandam Pathram Register	4000.00
2.	Arattupuzha	Room Rent	1785.00	Pandaravaka Vazhipadu	5145.18
3.	Areswaram	1)Edathrakavu Thengu melanubhavam-12150.00 2)Rameswaram Tree Auction-660.00	12810.00		
4.	Ayyampilly	1)Ayyampilly- Coconut usufructs-1166.00 2)Kuzhuppilly- Coconut usufructs-1650.00 3) Pallipuram Sree Krishna Temple-Building Rent-120.00	2936.00		
5.	Chakkamkulangara	1)Thekkeppattu purakkal-Usufructs of Coconut- 450.00 2)Palliparambukavu- Usufructs of Coconut- 1,000.00	1450.00		
6.	Chirangara	1) Advertisement Rent- 49,500.00 2) Jenmikaram compensation- 606.00	50,106.00	Chettarikkal - Puravaka auction- 25,000.00	25,000.00

No. of Corrections:

7.	Chittur Krishnaswami	1.Jenmikaram Compensation-4661.76 2)Edayakunnam Melanubhavam-2700.00 3)Shop Room Rent- 60220.00 4)Shop Room Rent Interest-6894.00	74475.76	Malavitham	1802.00
8.	Chottanikkara	1) Comfort Station – 103499.00 2) Jenmikaram Compensation- 14836.00	118335.00	1)Pandaravaka Vazhipadu- 6576.20 2) Nirmalyam sarkara- 69986.00 3)Pantheerayira m Pushpanjali - 991.00 4) Kesadipadam – 14000.00	91553.20
9.	Chowara	1)Nambilly Coconut Usufructs-12047.00 2)Chengal Coconut Usufructs-260.00 3)Malyattur Coconut Usufructs-1435.00 4)Chowara Krishnaswamy Coconut Usufructs-250.00	13992.00	1)Chowara Krishnaswamy Puravaka- 1500.00 2)Chidambares waram-1925.00 3)Malayattur- 1700.00	5125.00
10.	Ernakulam	1)Janmikkaram Compensation-661.44 2)Pusthaka kachavadam- 40.00	701.44	Chappal Counter	18500.00
11.	Elamkunnappuzha			Vedi Lelam	5000.00
12.	Kachanappilly	Viyur Usufructs of Coconut	100.00		
13.	Kannanamkulam	Annuity	37621.00		
14.	Karumarakkad	1) Kurumakkavu - 1192 M.E. Para Adayam-7000.00 2) Kodumbu 1192 M.E. Para Adayam- 18000.00	25000.00		

No. of Corrections:

15.	Kureekkad	<p>1)Perumbilly Thengu melanubhavam-1000.00</p> <p>2)Kureekkad Thengu melanubhavam-8250.00</p> <p>3)Kureekkad Mavu, Plavu-750.00</p> <p>4)Film shooting-8500.00</p> <p>5)Mala vihitham (Poothotta)-5400.00</p> <p>6)Mala vihitham (Kureekkad)-3400.00</p>	27300.00		
16.	Kuttumukku	<p>1. Navathrikkovu- Usufructs of Coconuts -1820.00</p> <p>2. Maruthur- Usufructs of Coconuts -1050.00</p> <p>3. Kuttumukku- Usufructs of Coconuts -1650.00</p>	4520.00	Thenkulangara - Film shooting	10000.00
17.	Kurumalikkavu	<p>1)Ooottupura Rent-21000.00</p> <p>2)Advertisement Rent-45570.00</p> <p>3)Kudilketti kachavadam-70000.00</p>	136570.00		
18.	Mulankunnathukavu	Achuthapuram Coconut Usufructs(Liability of Sri.P.G.Gopesh)	850.00		
19.	Neithalakavu	<p>1)Chengazhi Thrikkovu Usufructs of Coconut-4000.00</p> <p>2)Pamboor Usufructs of Coconut-1750.00</p>	5750.00		
20.	Nelluvai	<p>1)Matsya Lelam-900.00</p> <p>2)Tayyur Matsya Lelam-250.00</p>	1150.00	Vilakkacharam Muthalkoottu	121000.00
21.	Pallanchathannur	<p>1)Vallikodu License Fee-168.00</p> <p>2)Tholannur Mullu Lelam-220.00</p>	388.00		

No. of Corrections:

22.	Pazhayannur	1)Pazhayannur Olamadal Lelam-300.00 2)Liability-346.00	646.00		
23.	Pazhuvam			Liability of Sri.P.R.Thampi	363.00
24.	Peruvanam			Pandaravaka Vazhipad	13828.36
25.	Poonkunnam	Licence Fee	307.62		
26.	Pothani	Pathiyamkulangara Usufructs of Coconut	363.00		
27.	Puthiyedom	1)Jenmikaram Compensation-265.12 2)Aarankavu Coconut Usufructs-4771.00 3)Chirangara Coconut Usufructs-7050.00 4)Puthiyedom Coconut Usufructs-4760.00 5)Chamakunnam Mavu Lelam-290.00 6)Erayamboor Mavu,Plavu etc. Lelam-400.00 7)Puthiyedom Plavu Lelam-100.00 8)Tree Auction-200.00	17921.12	1)Chamakunnam Vazhipadu Aadayam-775.00 2)Chirangara Vazhipadu Aadayam-40101.00 3)Aarankavu Vazhipadu Aadayam-710.00 4)Puthiyedom Vazhipadu Aadayam-48031.00	89617.00
28.	Ravipuram			1)Ravipuram Malavitham-9600.00 2)Udayathumvathil Muthalkoottu-4400.00	14000.00
29.	Sankaramangalam	1) Auction of fish in Kokkarachal-6212.00 2) Anuruli Nattumavu-150.00	6362.00		
30.	Sree Devaswom	1) Shop Room Rent-7719.00 2) Purambokku auction-765625.00 3) O.K. Yogam fee-1.00	773345.00		

No. of Corrections:

31.	Sringapuram	1)Shopping Complex Rent-48227.00 2)Kandamkulam Thengu Melanubhava Lelam-12500.00 3)Methala Thengu Melanubhavam-2100.00 4)Keraleswarapuram Thengu Melanubhavam-1300.00 5)Sringapuram Mavu Melanubhavam-200.00 6)Sringapuram Plavu Melanubhavam-500.00	64827.00		
32.	Thanikkudam	1)License Fee- 4.50 2)Kokkulangara Coconut Usufructs-4200.00 3)Mukkattukara Coconut Usufructs-1700.00 4)Kulamuttam Coconut Usufructs-1700.00 5)Mulayam Panangattukara Coconut Usufructs-2000.00 6)Mulayam Panangattukara Nelkrishi-2500.00 7)Ground Rent-750.00 8)Building Rent Kokkulangara(Room No157)-6375.00 9) Building Rent Kokkulangara(Room No158)-14750.00 10)Avilissery Building Rent-60.00	34039.50	Kokkulangara Para Aadayam	9680.00
33.	Thiruvanchikkulam	1. Licence fee of land given for water tank - 1,010.00 2. Janmikkaram compensation - 870.00 3. Purambokku Land Rent - 12,000.00	13,880.00	Toilet block Lelam-	5,500.00
34	Thiruvankulam	1)Ayyankuzhi Puravaka-400.00 2)Thrikkathara Puravaka-300.00	700.00		
35.	Thiruvilwamala	Bus Stand Annual Rent	288.00		

No. of Corrections:

36.	Thrippunithura	1)Rent-20720.00 2)Jenmikaram Compensation- 89396.64	1,10,116.6 4	1)Thrippunithur a Oil, Ghee auction- 2,00,638.25 2)Thrippunithur a Pushpanjali Vihitham- 4,584.00	2,05,222.25
37.	Thriprayar	1) Building Rent- 423980.00 2) Advertisement – board rent- 45550.00	469530.00		
38	Urakam	License Fee	10.50	Pandaravaka Vazhipadu	28176.61
39.	Venganellur	License fee	159.12		
40	Velappaya	1) Kiraloor Temple- Coconut usufructs- 5325.00 2) Karoor Temple- Coconut usufructs- 4235.00 3) Pathirikottukavu Temple- Coconut usufructs- 800.00 4) Velappaya Temple- Coconut usufructs 3000.00 5) Pathirikkottukavu Temple- Purambokkulela m-650.00 6) Velappaya Temple- Mango usufructs - 1500.00	15510.00	Kshethra Upadesaka Samithi- Sale of Forms	90.00

No. of Corrections:

41.	Vyttila	1)Janmi Karam Compensation - 224480.00 2) Vyttila License Fee- 12.24 3) Vyttila Shopping Complex- 3108.00	227600.24	1)Thiru-Ayini Puravaka Lelam-5100.00 2) KUS Form-30.00	5130.00
42.	Wadakkumnathan	1)Municipality Rent- 4567.01 2)Children's Park Rent- 19.05 3)Rent of well-125.00 4)License fee of vedippura-2002.00 5)Advertisement Rent on Iron grill-4916250.00	4922963.06		
		Total	7195783.50		453937.60

DEPUTY DIRECTOR

No. of Corrections:

APPENDIX - IV

(Vide Para No :2.12)

FIXED DEPOSITS WHICH ARE MATURED AND REDEPOSITED DURING 2016-17 - DEFECTS FOUND								
Sl.No	FIXED DEPOSIT Receipt No.	Name of Bank	Deposited Amount (Rs)	Due Date	Maturity value		remarks	Interest amount accrued as per the entries in Devaswom Register
					Maturity value in FDR (Rs) as shown in Devaswom Register	Redeposited amount (Rs) as shown in Devaswom Register		
PF DEPOSITS								
1	143600013334/1	DLB Main,Thrissur	3802489.51	11-02-2016	4107657.51	4107657.51		305168
2	40273201500340	KGB Thrissur East Fort	3334499	06-02-2016	3641267	3641267		306768
3	40273201500508	KGB Thrissur East Fort	8650660	09-03-2016	9409738	9411923	Rs.2185/- excess in redeposited amount.Redeposited on 5/9/16(2 days interest was Rs.2185/-)Redeposited as 7 FDs.	759078
4	40273201500513	KGB Thrissur East Fort	2000000	09-05-2016	2175496	2175496		175496
5	33669962577	SBI,Thrissur	6000000	20.01.17	7779136	7524698	Rs.254438/- short in redeposited amount.Redeposited on 20.01.17	1779136
6	10182313003008	K.S.C.Bank,Tvm	21920392	01.03.17	23547981	23547981		1627589
CPF DEPOSITS								
1	1543600004734/2	DLB RoundSouth, Thrissur	77693	10.06.16	84677	84677		6984
2	40273201500507	KGB Thrissur East Fort	9900000	03.09.16	10768705	10768705		868705

No.of Corrections :

3	40273201500292	KGB Thrissur East Fort	12000000	13.05.16	13104176	13104176		1104176
4	1543600001997/2	DLBRoundSouth, Thrissur	20000000	23.02.17	23803301	23803301		3803301
5	1543600001997/3	DLB Round South, Thrissur	15595864	23.02.17	18561252	18561652	Rs.400 excess in redeposit amount.Redeposited as 2 FDs on 23.02.17	2965388
FBS DEPOSITS								
1	338903030408327	UBI, Thrissur	151130	14.01.17	188280	188280		
2	338903030409395	UBI, Thrissur	62842	12.03.17	82075	321599	These 3 FDs clubbed and redeposited as one Fd on 03.08.17. Rs.7751.73/- excess in Redeposited amount is delayed day's interest.	19233
3	338903030409397	UBI, Thrissur	25498	12.03.17	33302			7804
4	303406119	UBI, Thrissur	151962.27	12.03.17	198470.27			46508
5	129501565	UBI, Thrissur	1845	10.04.16	2410	2410		565
RUDRAJAPAM DEPOSITS								
1	435700QP0000169	PNB Thrissur	25000	21.03.17	25000	50000	These 2 FDs clubbed and redeposited as one FD. Maturity value and deposited value are same.	0
2	435700QP0004819	PNB Thrissur	25000	21.03.17	25000			
3	435700QP0000912	PNB Thrissur	1100	07.07.16	1100	1100	Maturity value and deposited value are same.Rate of interest was 9%	0
SURPLUS DEPOSITS								
1	200703311000406	Vijaya ,Chottanikkara	48160	31.03.17	52002	52002		3842
2	200703681000028	Vijaya ,Chottanikkara	1734410	27.03.17	1872784	1872784		138374

No.of Corrections :

3	2843600005673/1	DLB , TVKLM	16557609	11.02.17	17817295	17817295		1259686
4	40273201500251	DLB , TVKLM	10745028	20.04.16	11733728	11741422	Rs.7694/-excess in redeposited amount.Redeposited on 26.04.16.Excess value is delayed day's interest	988700
5	1.201.58144/3	DLB,Thrissur	19952308	23.03.17	26059837	26059837		6107529
6	1.201.63829/1	DLB,Thrissur	11540504	20.02.17	15074267	15074267		3533763
7	94-02855090	CSB Thrissur	6103911	21.03.17	7264661	7264661		1160750
8	200703501000006	Vijaya ,Chottanikkara	12016852	20.03.17	12912048	12912048		895196
9	143600013313/1	DLB Main,Thrissur	11011346	02.11.16	11895058	11895058		883712
10	40261201600014	KGB Thrissur East Fort	1645321	06.01.17	1781822	1781822		136501
11	54360000264/2	DLB PKA	545473	19.02.17	586972	586972		41499
12	143600002424/2	DLB Main,Thrissur	9310479	09.03.17	10041153	10041153		730674
13	200703501000003	Vijaya ,Chottanikkara	14450496	25.09.16	15565148	15565148		1114652
14	200703501000004	Vijaya ,Chottanikkara	14566680	25.09.16	15690293	15690293		1123613
15	200703501000005	Vijaya ,Chottanikkara	13496312	25.09.16	14537362	14537362		1041050
16	40261201500382	KGB Thrissur East Fort	5922196	02.12.16	6413518	6413518		491322
17	200702411000533	Vijaya ,Chottanikkara	2306929	30.10.16	3012965	3012965		706036
PENSION DEPOSITS								
1	200702411000507	Vijaya,Chottanikkara	776314	09.10.16	1013905	1013905		237591
2	338903030408331	UBI, Thrissur	188039	14.01.17	234262	234262		46223
3	5043600001742/2	DLB, Vallangi	437707	28.03.17	470776	470776		33069
4	5043600001532/2	DLB, Vallangi	109625.55	23.03.17	117906.55	117906.55		8281

No.of Corrections :

5	200703941000008	Vijaya,Chottanikkara	858933	10.01.17	927460	927460		68527
6	200703291000828	Vijaya,Chottanikkara	1858321	07.03.17	2427060	2427060		568739
7	143600013347/1	DLB, Main,TSR	11058455.1	02.11.16	11945948.1	11945948.1		887493
8	200703681000030	Vijaya,Chottanikkara	3065678	27.03.17	3310263	3310263		244585
9	40261200110360	KGB Main,TSR	1234407.21	04.11.16	1336817.21	1336817.21		102410
10	200703681000029	Vijaya,Chottanikkara	1207970	27.03.17	1304344	1304344		96374
11	200703311000265	Vijaya,Chottanikkara	8691	27.03.17	9384	9384		693
12	200702411000508	Vijaya,Chottanikkara	1460139	09.10.16	1907015	1907015		446876
13	200703941000005	Vijaya,Chottanikkara	845190	10.01.17	912621	912621		67431
14	40261201600019	KGB Main,TSR	1147534	12.01.17	1242737	1242737		95203
15	40273201500269	UBI,South Chittur	982099	04.05.16	1072467	1072819	Rs.352/- excess in redeposited amount.Redeposited on 07.05.16(Excess amount was delayed day's interest)	90368
16	40261201500265	CSB, Thrissur	9000000	03.09.16	9789732	9789732		789732
17	40261201500266	CSB, Thrissur	7146878	03.09.16	7774002	7775812	Rs.1810- excess in redeposited amount.Redeposited on 03.09.16.	627124
18	40273201500342	KGB Main,TSR	9765025	03.06.16	10663551	10663551		898526
19	120100058144/4	DLB Main,Tsr	1647861	24.03.17	2152274	2152274		504413
20	94-02855090-110001	CSB, Thrissur	8313910	21.03.17	9894925	9894925		1581015
21	120100055310/2	DLB Main,Tsr	1500000	07.03.17	1959264	1959264		459264
22	143600002336/2	DLB Main,Tsr	7674223	08.03.17	8276487	8276487		602264
							Rs.9054.41/- Excess in redeposited amount. Redeposited only on 12.07.2016(excess amount was the interest for the delayed days)	

No.of Corrections :

23	40273201500414	KGB Main,TSR	6833181.59	02.07.16	7461934.59	7470989	amount was the interest for the delayed days,	628753
24	200703291000943	Vijaya,Chottanikkara	21375	29.06.16	25540	25540		4165
25	10182313003026	KSC Bank	2000000	16.03.17	2148500	2148500		148500
26	40273201500268	KGB Main,TSR	982097	04.05.16	1072464	1073050	Rs.586/- Excess in redepositing. Redeposited on 09.05.16(excess amount is the interest for delayed days)	90367
27	1543600001997/4	DLB Main,Tsr	6292897	23.02.17	7489587	7489587		1196690
28	40273201500260	KGB Main,TSR	2042878	23.04.16	2230853	2230853		187975
29	120100058144/5	DLB Main,Tsr	1647861	24.03.17	2152274	2152274		504413
30	2820100013672/1	DLB Main,Tsr	1500000	11.03.17	1959242	1959242		459242
31	284360001076/3	DLB Main,Tsr	548159	01.03.17	591178		Clubbed and Redeposited as 1 FD	43019
32	143600002344/2	DLB Main,Tsr	1096317	08.03.17	1182354			86037
33	143600002376	DLB Main,Tsr	1096317	08.03.17	1182354	2955886		86037
34	182313003035	KSC Bank	1000000	16.03.17	1074250	1074250		74250
ENDOWMENT DEPOSIT								
1	67065982642	SBT Thrissur	11113	21.08.16	12029	12040	Rs.11/- excess in redeposited amount.Redeposited on the same day.	916
2	723401003113/2	canara bank,wky	18093	27.03.17	23667	23265	Rs.402/- short in redeposited amount.Redeposited on the same day.	5574
3	338903030408288	UBI Thrissur	387153	03.01.17	482321	482321		95168
4	723401003710/1	canara bank,wky	1866	03.02.17	2439	2399	Rs.40/- short in redeposited amount.Redeposited only on 09.02.17	573

No.of Corrections :

5	202203291001396	Vijaya,Ernakulam	1075	26.06.16	1164	1164		89
6	302181811	UBI Thrissur	13851	12.03.17	13851	13851	Deposited,matured and redeposited value are same	0
7	303408323	UBI Thrissur	38545	14.01.17	48020	48020		9475
8	338903030409393	UBI Thrissur	84506	12.03.17	110369	110369		25863
9	203803291000631	VIJAYA,THRISSUR	265744	23.04.16	347075	347075		81331
10	203803291000632	VIJAYA, THRISSUR	5053	23.04.16	6599	6599		1546
11	20380275000077	Vijaya,Thrissur	2872	10.09.16	3109	3109		237
12	203803291000319	VIJAYA,THRISSUR	29218	21.03.17	31549	31549		2331
12	203802411000763	Vijaya,Thrissur	5335	07.09.16	5775	5775		440
13	203802411000762	Vijaya,Thrissur	2670	07.09.16	2890	2890		220
14	203802411000599	Vijaya,Thrissur	1936	25.01.17	2286	2286		350
15	203802410000086	Vijaya,Thrissur	15206	21.09.16	16459	16459		1253
16	203803291000482	Vijaya,Thrissur	3041	13.10.16	3284	3284		243
17	203802050000614	Vijaya,Thrissur	2000	20.01.17	2000	2000	Deposited,matured and redeposited value are same	0
18	203802410000358	Vijaya,Thrissur	7333	10.09.16	7937	7937		604
19	200703681000031	Vijaya,Chottanikkara	41834	27.03.17	45172	45172		3338
20	303405878	UBI,Thrissur	18870	05.09.16	24695	24695		5825
21	200702411000441	Vijaya,Chottanikkara	38111	14.02.17	50895	50895		12784
22	7143600008591/2	DLB,Kumaranellur	29726	05.03.17	31971	31971		2245
23	202202411001074	Vijaya,Ernakulam	27092	12.03.17	35384	35384		8292
24	200703311000266	Vijaya,Chottanikkara	19165	27.03.17	20694	20694		1529
25	8043600005364/2	DLB,Trippunithura	19581	12.06.16	21341	21341		1760
26	120100064134/1	DLB Main,Thrissur	57055	21.02.17	74526	74526		17471

No.of Corrections :

27	143600012343/1	DLB Main,Thrissur	4782	01.10.16	5191	5191	409
28	143600012330/1	DLB Main,Thrissur	41842	01.10.16	45413	45413	3571
29	143600012322/1	DLB Main,Thrissur	3585	01.10.16	3891	3891	306
30	143600012351/1	DLB Main,Thrissur	29885	01.10.16	32434	32434	2549
SURPLUS GURUTHI							
1	338903030407354	UBI,Thrissur	15959	06.05.16	17368	17368	1409
2	200703291000920	Vijaya,Chottanikkara	12840	10.11.16	16770	16770	3930
3	200703291000957	Vijaya,Chottanikkara	2620	07.08.16	2836	2836	216
4	200703681000027	Vijaya,Chottanikkara	130733	27.03.17	141163	141163	10430
5	200702411000531	Vijaya,Chottanikkara	949102	30.10.16	1239575	1239575	290473
6	40273201500261	Vijaya,Chottanikkara	2197870	23.04.16	2400106	2400106	202236
7	200702411000514	Vijaya,Chottanikkara	876216	10.10.16	1144382	1144382	268166
8	200703291000195	Vijaya,Chottanikkara	6549	22.11.16	7071	7071	522
9	200703291000721	Vijaya,Chottanikkara	440344	18.06.16	571159	571159	130815
10	200703291000192	Vijaya,Chottanikkara	5832	21.08.16	6313	6313	481
11	200703311000690	Vijaya,Chottanikkara	330357	04.11.16	356713	356713	26356
12	200703291000630	Vijaya,Chottanikkara	2354290	03.09.16	3121653	3121653	767363
13	200702411000533	Vijaya,Chottanikkara	2306929	30.10.16	3012965	3012965	706036
14	200702411000535	Vijaya,Chottanikkara	110737	30.10.16	144628	144628	33891
15	200703681000032	Vijaya,Chottanikkara	2431627	27.03.17	2625626	2625626	193999
16	200703611000029	Vijaya,Chottanikkara	92771	02.11.16	103382	103382	10611
17	200703291000945	Vijaya,Chottanikkara	14058	11.07.16	16797	16797	2739
18	200703291000943	Vijaya,Chottanikkara	21375	29.06.16	25540	25540	4165
19	200703311000268	Vijaya,Chottanikkara	12873	27.03.17	13900	13900	1027
20	200703311000267	Vijaya,Chottanikkara	14182	27.03.17	15313	15313	1131
21	40261201500391	Vijaya,Chottanikkara	5745290	21.12.16	6221936	6221936	476646

No.of Corrections :

22	40261201600283	Vijaya,Chottanikkara	2199678	24.07.16	2402081	2402665	Rs 584/- excess in redeposited amount.Redeposited on 25.07.16(excess amount is the interest for delayed days)	202403
23	20070350100001	Vijaya,Chottanikkara	14450496	25.09.16	15565148	15565148		1114652
24	20070350100002	Vijaya,Chottanikkara	14450496	25.09.16	15565148	15565148		1114652
GOLD LOCKET DEPOSIT								
1	143600013326/1	DLB Main,Thrissur	2623655.6	02.11.16	2834215.6	2834215.6		210560
2	200703291000587	Vijaya,Chottanikkara	1625506	01.07.16	2163026	2163026		537520
3	200703291000648	Vijaya,Chottanikkara	5036250	01.12.16	7899237	7899237		2862987
4	40273201500259	DLB,PKA	9611694	23.04.16	10496111	10500741	Rs.4630/- excess in redeposited amount.Redeposited on 25.04.16(excess amount is the interest for delayed days)	884417
5	200703681000019	Vijaya,Chottanikkara	3555762	14.03.17	3839446			283684
6	28436000001076/4	DLB,TVKLM	2740795	08.03.17	2955889	6795335		215094
7	40273201500440	DLB Main,Thrissur	3299515	24.07.16	3603119	3603995	Rs.876 excess in redeposited amount.Redeposited on 25.07.16 (excess amount is the interest for the delayed day)	303604
KURUMALIKKAVU SURPLUS								
1	40261201500399	KGB Main,Tsr	2393352	23.12.16	2591911	2591911		198559
2	120100064227/1	DLB,Thrissur	613802	25.03.17	801684	801684		187882
DEPOSITS IN THE NAME OF SECRETARY								
1	40261201400173	KGB, Thrissur	5882328	26.04.16	7007874	7007874		1125546
2	143600006177/3	DLB Main,Thrissur	6643345.41	30.04.16	7247537.41	7247537.41		604192

No.of Corrections :

3	40273201500133	KGB, Thrissur	9842561	16.02.17	10659128	12313236	These 2 FDs clubbed and redeposited on 17.02.17. Rs.544 excess in the redeposited amount. Excess amount is the interest for delayed 1 day for the first FD.	816567
4	40273201500134	KGB, Thrissur	1526889	17.02.17	1653564			126675
5	94979070-110001	CSB Thrissur	1220493	27.12.16	1327496	1322526	Rs.4970/-short in redeposited amount. Redeposited as 2 FDs on 27.12.16 & 04.01.17 (each of Rs.1320094/- & 2432 respectively)	107003
6	2843700001186/1	DLB, TVKLM	500000	02.02.17	500000	500000	Deposited, maturity and redeposited value are same (interest rate 7.4%)	0
7	143600003292/2	DLB, TSR	43112.25	22.02.17	46389.25	46389.25		3277
8	10182313003044	KSC Bank, Tsr	2418419	24.03.17	2597987	2597987		179568
9	40273201500434	KGB, Thrissur	9000000	21.07.16	9828132	17075366	These 2 FDs clubbed and redeposited	828132
10	40273201500437	KGB, Thrissur	6636572	22.07.16	7247234			610662
11	40273201400589	DLB Main, Thrissur	222511	01.12.16	240971	240971		18460
12	143600013608/2	DLB Main, Thrissur	670809	15.11.16	724683	724683		53874
13	40261201500381	KGB, Thrissur	9900000	01.12.16	10721332	10721332		821332
14	40261201500381	KGB, Thrissur	9943067	01.12.16	10767972	10767972		824905
15	40261201600032	KGB, Thrissur	9000000	01.02.17	9746666	9746666		746666
16	40261201600033	KGB, Thrissur	9000000	02.02.17	9746666	9746666		746666
17	40261201600035	KGB, Thrissur	5904940	03.02.17	6394831	6394831		489891
18	40273201600155	KGB, Thrissur	674833	28.03.17	730819	730819		55986
19	40261201500255	KGB, Thrissur	613895	31.08.16	667763	667763		53868

No. of Corrections :

20	94-02855090-110001	CSB Thrissur	3282253	06.12.16	3583462	3586407	Rs.2945/- excess in redeposited amount.Redeposited on 06.12.16 itself.	301209
21	143600012319/1	DLB Main,Thrissur	12002936	28.09.16	13023517	13023517		1020581
22	94-2855090-110101-8	CSB Thrissur	11011231	15.06.16	13285784	13285721	Rs.63/- short in redeposited amount.Redeposited on 15.06.16.	2274553
23	40261201400040	KGB, Thrissur	11245262	27.04.16	12279991	12279991		1034729
24	40273201 600074	KGB, Thrissur	9000000	04.02.17	9746666	9748802	Rs.2136/-excess in redeposited amount.Redeposited on 07.02.17 (excess amount is the interest for the delayed days)	746666
25	40273201600075	KGB, Thrissur	3058774	05.02.17	3312539	3312539		253765
26	40273201500351	KGB, Thrissur	9987800	05.06.16	10906824	10909476	Rs.2652/-excess in redeposited amount.Redeposited on 06.06.16(excess amount is the interest for the delayed day)	919024
27	40273201500352	KGB, Thrissur	6500000	05.06.16	7098095	7100422	Rs.2327/- excess in redeposited amount.Redeposited on 09.06.16(excess amount is the interest for the delayed days)	598095
28	143600007017/1	DLB Main,Thrissur	558632	27.05.16	608842	608842		50210
29	40261201500213	KGB, Thrissur	699080	19.07.16	763406	763406		64326
30	40273201400573	KGB, Thrissur	8218188	24.11.16	8899992	8899992		681804
31	40273201500276	KGB, Thrissur	12000000	07.05.16	13104176	13104176		1104176
32	143600006470/1	DLB Main,Thrissur	509813	08.05.16	556180	556180		46367

No.of Corrections :

33	67323888978	SBT,TSR	251501	15.05.16	273570	271641	Rs.1929/- short in redeposited amount.Redeposited on 15.05.16 itself	22069
34	67331918722	SBT,Thrisur	51075	04.08.16	55285	55137	Rs.148/- short in redeposited amount.Redeposited on 04/08/16 itself	4210
	TOTAL		610987234.5		685955683.5		TOTAL INTEREST= (685955683.5 -610987234.5 =74968449)	74968449

DEPUTY DIRECTOR

No.of Corrections :

-

No.of Corrections :

APPENDIX –V
(Vide Para 3.65)

STATEMENT SHOWING THE DETAILS OF ITEM PENDING IN MAJOR ERADAVU REGISTER AS ON 31.3.2017

Devaswom	Gold (Gm.)	Silver (Gm.)	Bronze (Kg.)	Brass (Kg.)	Copper (Kg.)	Steel (Kg.)	Iron (Kg.)	Panchaloha Thidambu (Kg.)	Pattu (No.)	Silk (No.)	Foreign currency (No.)	Foreign coins (No.)	Defaced Foreign currency (No.)	Defaced Notes (No.)	Invalid Notes	Defaced coins (No.)	Miscellaneous	Special Notes	Pattu kuda (No.)	Sari (No.)	Hinta-lium (Kg.)	Aluminium (Kg.)	Panchaloham	Pattuseela	Other items	Cheque	
Annamanada	14.500	276.500	985.805	4.750	22.820						20	257		60		320									36		
Anthimahakalankavu			146.995	0.130	10.770							6		3		14											
Arattupuzha	10.700	553.750	517.490	3.720	0.350	1.905					10	288		148		256									6		
Areswaram	2.230	488.700	472.130		2.850	11.850					37					79									16		
Arikanniyur	4	922.270		0.360								67				72									1		
Asokeswaram			39.960	2.720																	10.880				13		
Ayyampilly		72	440.415	4.125	20.375						67			6		33									6		
Anthikkad	15.830		561.135	0.990	4.380											34									4		
Chakkamkulangara	252.070	3278.300	166.300								20	83		36	6	173					10				21		
Chirangara	17.00		84.880	2.300	3.650		2					3				11											

No. of Corrections:

Chittur	14.640	1629.900	173.300	8.400	7.640	1.100					1	4		7		42								
Chittur Krishnaswami	257.392	28985.697	6058.511	43.200	193.490	375.588	86 (Nos)				27	156		60		283				49.600	59	2		357
Chottanikkara	2385.950	240139.090	4521.746	421.940	287.640	100 Nos.					1247	3313		15		1900				998				353
Chowara	97.900	35.410	35.850									21		71		190								
Elankunnapuzha	24.280	909.550	733.795			15.230					35	270		690		164							2	405
Ernakulam	4408.510	29657.300	737.590			1.850																	2	208
Kachanappilly		0.465	288.510	488.987																				
Kadavallur	9.950	1029.400	197.835																					
Kannanamkulam	0.700	10	10.690																					
Karumarakkad	79.246	6640.660	72.305	4.300		0.595					22	84		29										31
Kochi Pazhayannur	102.110	564.500	278.125	41.005	12.220	3.000					247	161				295								
Kureekkad	90.889	1353.450	539.510		11.210						3	72		312		209								3
Kurumalikkavu	29.250	90		49.480								179		61		264								13
Kuttumukku	138.950	4418.300	996.585	64.845	158.720	2.800	3.350													87.500	39	2.800		
Mayannur		49.700	755.410	22.470	35.010							24		6		84								5
Mulankunnathukavu	17.660	434.200	409.990	12.970	21.270	4.100					32	233		32		490				24.600				2
Mullakkal	80.850	985.510	39.900	2.110							39	402												
Neithalakavu			15.700								20	131		10		187								6

No. of Corrections:

Nelluvai	132.730	695.400	326.500	12.360	16.490	0.250					6	24		12		14								2614			
Nenmara	145.700	3840.590	1800.700	53.150	44.380						249	1074															
Oorakam	41.800	3133	136.440			0.100				1		31													119		
Pallanchathanoor	98.290	1588.375	78.165			1.350																				6	
Parakkottukavu	144.760	4881.700	266.600	1.660							2																
Pazhayannur	9.845	154.63	2353.530	83.230	21.340						35	103		30		326										54Nos(155.090 Kg)	
Pazhuvam	32.205	890.950	1123.761	2.250	0.090	14.900						2														46	
Peruvanam	11.500	7479.500	141.206	2.680	7.200		9.500				8	225		30		100										3	
Poonkunnam				6.260	5.935																					6	
Pothani	22.500	30.200	508.555	12.430	108.940	5.095						14				105										28	
Puthiyedom	33.800	17	181.215		3.150	58.100								1												12	
Ravipuram	196.150	16371	674.449			3.650								4									1			146	
Sankaramangalam	7.900	46	20.480								3	13		6		28											
Sree Devaswom	5775.209	63369.562	1537.600	8.900	125	16.808					128	813				1555				48						349	
Sringapuram	26.900	334.200	213.810								22	45		7													
Thanikkudam	25.060	662.250	1896.030	1.410	27.900							936		84		2587										20	
Thayankavu		45.300	10.990	2.280	1.450						11	80				75										18	
Thiruvanchikkulm	60.300	413.940	498.200	25.550	32.935	1.025																					

No. of Corrections:

Thiruvankulam	172.750	7259.870	377.965			8.200					8	93		265	7	288								30	
Thiruvilwamala	12.500	7342.310	86.450	15		0.500																			
Thrippunithura	6635.570	53315.980	1820.415		107.720	52.460			3		5			10										148	
Thriprayar	89.930	15290.500	1435.915		11.850	200					122	580		40		2632		28						108	
Uthralikkavu		1309.050	4639.920	6.720																				5	
Vallachira		308.100	5.550													3								2	
Velappaya	97.065	1476.305	185.690							8				56		587								10	
Venganellur	23.370	657.800	382.470	0.440	7.450		371.500																	22	
Vyttila	97.900	35.410	35.850									21		71		190									
Wadakkumnathan			2.122	36.900						1														402	

DEPUTY DIRECTOR.

No. of Corrections:

APPENDIX-VI
(VIDE PARA NO.4.2.1)

DETAILS OF DAILY ALLOWANCE GIVEN AS TOUR T.A,
BHANDARAM COUNTING ALLOWANCE & SPECIAL DUTY
ALLOWANCE- EXCESS

Name of Office	Voucher No./Date	Name & Designation	Date to which Daily Allowance claimed	Daily Allowance given	Admissible Daily Allowance (in pre-revised scale)	Excess Daily Allowance given
Assistant Commissioner's Office, Thripunit hura	74/16-17 dtd. 20.04.16	Sri. T.V. Lalappan, Sel.Gr. Typist	03.03.16	600 (1.5 DA)	375 (1.5 DA)	225
			04.03.16	600 (1.5 DA)	375 (1.5 DA)	225
		Sri. E.K. Valsan. W.C.P.	03.03.16	480 (1.5DA)	300 (1.5 DA)	180
			11.03.16	480 (1.5DA)	300 (1.5 DA)	180
		Smt. M.H. Divya, W.C.P.	03.03.16	375 (1.5DA)	225 (1.5 DA)	150
			11.03.16	375 (1.5DA)	225 (1.5 DA)	150
		Smt. C.M. Ambika, W.C.P.	11.03.16	375 (1.5DA)	225 (1.5 DA)	150
		Sri. G. Vijayan, Masapidy	04.03.16	480 (1.5DA)	300 (1.5 DA)	180
			11.03.16	480 (1.5DA)	300 (1.5 DA)	180
			21.03.16	480 (1.5DA)	300 (1.5 DA)	180
			22.03.16	480 (1.5DA)	300 (1.5 DA)	180
			23.03.16	480 (1.5DA)	300 (1.5 DA)	180
			28.03.16	480 (1.5DA)	300 (1.5 DA)	180
			29.03.16	480 (1.5DA)	300 (1.5 DA)	180
		Sri. S. Suresh, W.C.P.	03.03.16	480 (1.5DA)	300 (1.5 DA)	180
			04.03.16	480 (1.5DA)	300 (1.5 DA)	180
			11.03.16	480 (1.5DA)	300 (1.5 DA)	180
Assistant Commissioner's Office, Thripunit hura	74/16-17 dtd. 20.04.16	Sri. S. Suresh, W.C.P.	21.03.16	480 (1.5DA)	300 (1.5 DA)	180
			22.03.16	480 (1.5DA)	300 (1.5 DA)	180
			23.03.16	480 (1.5DA)	300 (1.5 DA)	180
			28.03.16	480 (1.5DA)	300 (1.5 DA)	180
			29.03.16	480 (1.5DA)	300 (1.5 DA)	180

Assistant Commissioner's Office, Thrissur	219/16-17 dtd.10.05. 16	Smt. M.B. Indulekha, W.C.P.	03.03.16	375 (1.5DA)	225 (1.5 DA)	150
			04.03.16	375 (1.5DA)	225 (1.5 DA)	150
			21.03.16	375 (1.5DA)	225 (1.5 DA)	150
			22.03.16	375 (1.5DA)	225 (1.5 DA)	150
			23.03.16	375 (1.5DA)	225 (1.5 DA)	150
			28.03.16	375 (1.5DA)	225 (1.5 DA)	150
			29.03.16	375 (1.5DA)	225 (1.5 DA)	150
		Sri. M.A. Manoj., W.C.P.	11.03.16	375 (1.5DA)	225 (1.5 DA)	150
		Sri.E.K.Ajayakumar, Devaswom Officer	11.03.16	480 (1.5DA)	300 (1.5 DA)	180
		Sri.M.B.Jayakumar, Masapidy	11.03.16	480 (1.5DA)	300 (1.5 DA)	180
	219/16-17 dtd.10.05. 16	Sri. T.V. Lalappan, Sel.Gr. Typist	29.03.16	400	250	150
			30.03.16	400	250	150
		Sri. G. Vijayan, Masapidy	15.03.16	320	200	120
			18.03.16	320	200	120
		Sri.E.N.PushpakaranPeon	03.03.16	160 (½ DA)	100	60
			16.03.16	160 (½ DA)	100	60
			22.03.16	160 (½ DA)	100	60
			28.03.16	160 (½ DA)	100	60
		Sri. S. Suresh., Peon	05.03.16	320	200	120
			13.03.16 to 18.03.16 (6 days)	1920 (6x320)	1200 (6x200)	720
			30.03.16	320	200	120
		Sri. E.K. Valsan., W.C.P.	15.03.16	320	200	120
			18.03.16	320	200	120
			29.03.16	320	200	120
			30.03.16	320	200	120
		Smt. M.H. Divya., W.C.P.	15.03.16	250	150	100
		Smt. M.B.Indulekha, W.C.P.	30.03.16	250	150	100

		Smt.C.M. Ambika, W.C.P.	29.03.16	250	150	100
		Sri. Abhilash. M., W.C.P.	15.03.16	250	150	100
		Smt. P.K. Ambika, Junior Supdt.	29.03.16	320	200	120
375/16-17 dtd.16.06. 16	V.M. Swapna, Devaswom Manager	02.03.16	480 (1 ½ DA)	300 (1.5 DA)	180	
		03.03.16	480 (1 ½ DA)	300 (1.5 DA)	180	
	Vipinakumar, Masapidy	02.03.16	375 (1 ½ DA)	225 (1.5 DA)	150	
		03.03.16	375 (1 ½ DA)	225 (1.5 DA)	150	
	Vishnu. P.C., W.C.P.	02.03.16	375 (1 ½ DA)	225 (1.5 DA)	150	
		03.03.16	375 (1 ½ DA)	225 (1.5 DA)	150	
K.Krishnakumar, Masapidy	02.03.16	375 (1 ½ DA)	225 (1.5 DA)	150		
523/16-17 dtd. 20.06.16	K. Sreekumar, Devaswom Manager	05.02.16	480 (1 ½ DA)	300 (1.5 DA)	180	
		06.02.16	480 (1 ½ DA)	300 (1.5 DA)	180	
	A. Sankaranarayanan , Devaswom Assistant	05.02.16	375 (1 ½ DA)	225 (1.5 DA)	150	
		06.02.16	375 (1 ½ DA)	225 (1.5 DA)	150	
	E.R. Jayachandran, W.C.P.	05.02.16	375 (1 ½ DA)	225 (1.5 DA)	150	
		06.02.16	375 (1 ½ DA)	225 (1.5 DA)	150	
		09.02.16	375 (1 ½ DA)	225 (1.5 DA)	150	
		10.02.16	375 (1 ½ DA)	225 (1.5 DA)	150	
		11.02.16	375 (1 ½ DA)	225 (1.5 DA)	150	
	V.N. Swapna, Devaswom Manager	09.02.16	480 (1 ½ DA)	300 (1.5 DA)	180	
		10.02.16	480 (1 ½ DA)	300 (1.5 DA)	180	
		11.02.16	480 (1 ½ DA)	300 (1.5 DA)	180	
	S. Shaiju, Devaswom Assistant	09.02.16	375 (1 ½ DA)	225 (1.5 DA)	150	
		10.02.16	375 (1 ½ DA)	225 (1.5 DA)	150	
		11.02.16	375 (1 ½ DA)	225 (1.5 DA)	150	
	Vipinakumar, Masapidy	09.02.16	375 (1 ½ DA)	225 (1.5 DA)	150	
10.02.16		375 (1 ½ DA)	225 (1.5 DA)	150		
M.S. Sajith,	09.02.16	375 (1 ½ DA)	225 (1.5 DA)	150		

		W.C.P.	10.02.16	375 (1 ½ DA)	225 (1.5 DA)	150
			11.02.16	375 (1 ½ DA)	225 (1.5 DA)	150
943/16-17		K. Sreekumar, Devaswom Manager	09.03.16	480 (1 ½ DA)	300 (1.5 DA)	180
			10.03.16	480 (1 ½ DA)	300 (1.5 DA)	180
dtd. 10.08.16		E.R. Jayachandran, W.C.P.	09.03.16	375 (1 ½ DA)	225 (1.5 DA)	150
602/16-17		V.N. Swapna., Devaswom Manager	25.03.16	480 (1 ½ DA)	300 (1.5 DA)	180
dtd 20.06.16		S.Shaiju, Devaswom Assistant	25.03.16	375 (1 ½ DA)	225 (1.5 DA)	150
		Vipinakumar, Masapidy	25.03.16	375 (1 ½ DA)	225 (1.5 DA)	150
		Vishnu, W.C.P.	25.03.16	375 (1 ½ DA)	225 (1.5 DA)	150
366/16-17		P.V. Maya, Junior Supdt.	06.02.16	600 (1 ½ DA)	375 (1 ½ DA)	225
		K.N. Deepesh, Head Clerk	05.02.16	480 (1 ½ DA)	300 (1.5 DA)	180
			06.02.16	480 (1 ½ DA)	300 (1.5 DA)	180
		Bindu. P.B., W.C.P.	05.02.16	375 (1 ½ DA)	225 (1.5 DA)	150
			06.02.16	375 (1 ½ DA)	225 (1.5 DA)	150
			10.02.16	375 (1 ½ DA)	225 (1.5 DA)	150
			11.02.16	375 (1 ½ DA)	225 (1.5 DA)	150
		P.R. Suneetha, W.C.P.	05.02.16	375 (1 ½ DA)	225 (1.5 DA)	150
			06.02.16	375 (1 ½ DA)	225 (1.5 DA)	150
		V.A. Bindu, W.C.P.	05.02.16	375 (1 ½ DA)	225 (1.5 DA)	150
			06.02.16	375 (1 ½ DA)	225 (1.5 DA)	150
832/16-17		K.K. Murugesan, W.C.P.	15.03.16 to 22.03.16 (8 days)	2000 (8x250)	1200 (8x150)	800
dtd. 20.07.16		E.R. Jayachandran, W.C.P.	15.03.16 to 23.03.16 (9 days)	2250 (9x250)	1350 (9x150)	900
364/16-17		P.V. Maya, Junior Supdt	09.03.16	600 (1 ½ DA)	375 (1 ½ DA)	225
dtd.			10.03.16	600 (1 ½ DA)	375 (1 ½ DA)	225

16.06.16	K.N. Deepesh, Head Clerk	09.03.16	480 (1 ½ DA)	300 (1.5 DA)	180	
		10.03.16	480 (1 ½ DA)	300 (1.5 DA)	180	
	Bindu. P.B., W.C.P	02.03.16	375 (1 ½ DA)	225 (1.5 DA)	150	
		03.03.16	375 (1 ½ DA)	225 (1.5 DA)	150	
		09.03.16	375 (1 ½ DA)	225 (1.5 DA)	150	
		10.03.16	375 (1 ½ DA)	225 (1.5 DA)	150	
		25.03.16	375 (1 ½ DA)	225 (1.5 DA)	150	
	P.R. Suneetha., W.C.P.	09.03.16	375 (1 ½ DA)	225 (1.5 DA)	150	
		10.03.16	375 (1 ½ DA)	225 (1.5 DA)	150	
		25.03.16	375 (1 ½ DA)	225 (1.5 DA)	150	
	V.A. Bindu, W.C.P.	02.03.16	375 (1 ½ DA)	225 (1.5 DA)	150	
		03.03.16	375 (1 ½ DA)	225 (1.5 DA)	150	
		09.03.16	375 (1 ½ DA)	225 (1.5 DA)	150	
		10.03.16	375 (1 ½ DA)	225 (1.5 DA)	150	
		25.03.16	375 (1 ½ DA)	225 (1.5 DA)	150	
	P. Renjith, W.C.P.	02.03.16	375 (1 ½ DA)	225 (1.5 DA)	150	
		03.03.16	375 (1 ½ DA)	225 (1.5 DA)	150	
		09.03.16	375 (1 ½ DA)	225 (1.5 DA)	150	
		10.03.16	375 (1 ½ DA)	225 (1.5 DA)	150	
		25.03.16	375 (1 ½ DA)	225 (1.5 DA)	150	
	384/16-17 dtd. 16.06.16	E. Rajesh, W.C.P.	23.02.16 to 29.02.16 (7 days)	1750 (250x7)	1050 (150x7)	700
		Krishnakumar, Masapidy	14.02.16	250	150	100
	363/16-17 dtd. 16.06.16	P.V. Maya, Junior Supdt	04.03.16	400	250	150
			12.03.16	400	250	150
			13.03.16	400	250	150
			15.03.16	400	250	150
			24.03.16	400	250	150
K.N. Deepesh, Head Clerk		12.03.16	320	200	120	
		13.03.16	320	200	120	
		14.03.16	320	200	120	

			15.03.16	320	200	120
			22.03.16	320	200	120
		K.R. Venkitan, U.D.C.	15.03.16	250	150	100
			22.03.16	250	150	100
		K. Vijayakumar, Senior Grade Typist	04.03.16	320	200	120
		A. Vijayan, L.D.C.	12.03.16	320	200	120
			13.03.16	320	200	120
		T.K. Balan, Masapidy	13.03.16	320	200	120
			15.03.16	320	200	120
			21.03.16	320	200	120
		P.B. Bindu., W.C.P.	12.03.16	250	150	100
			13.03.16	250	150	100
			15.03.16	250	150	100
			24.03.16	250	150	100
		V.A. Bindu, W.C.P.	12.03.16	250	150	100
			13.03.16	250	150	100
			15.03.16	250	150	100
			24.03.16	250	150	100
		P. Ranjith., W.C.P.	04.03.16	250	150	100
			12.03.16	250	150	100
			13.03.16	250	150	100
			14.03.16	250	150	100
			15.03.16	250	150	100
			18.03.16	250	150	100
			19.03.16	250	150	100
			20.03.16	250	150	100
			21.03.16	250	150	100
			22.03.16	250	150	100
			24.03.16	250	150	100
			27.03.16	250	150	100
		28.03.16	250	150	100	

			29.03.16	250	150	100	
			30.03.16	250	150	100	
			31.03.16	250	150	100	
		P.R. Suneetha., W.C.P.	07.03.16	250	150	100	
			12.03.16	250	150	100	
			15.03.16	250	150	100	
830/16-17 dtd. 20.07.16	E. Rajesh, Masapidy		01.03.16	250	150	100	
			02.03.16	250	150	100	
	Sankaranarayanan , Devaswom Assistant		22.03.16	320	200	120	
	Haneeshkumar, W.C.P.		01.03.16	250	150	100	
			02.03.16	250	150	100	
1101/16-17 dtd. 20.09.16	K. Sreejith, W.C.P		15.03.16 to 22.03.16 (8days)	2000 (8x250)	1200 (8x150)	800	
362/16-17 dtd. 16.06.16	P.V. Maya, Junior Supdt.		03.02.16	400	250	150	
			16.02.16	400	250	150	
	N. Anupama, Revenue Inspector		22.02.16	320	200	120	
			23.02.16	320	200	120	
	K. Vijayakumar, Senior Grade Typist		03.02.16	320	200	120	
	Bindu. P.B., W.C.P.		16.02.16	250	150	100	
	V.A. Bindu, W.C.P.		16.02.16	250	150	100	
1480/16-17 dtd. 10.11.16	Krishnakumar, Masapidy		07.03.16	250	150	100	
	C.M. Vipinakumar, Masapidy		07.03.16	250	150	100	
	M.S. Sajith, W.C.P.		07.03.16	250	150	100	
Assistant Commissioner's Office, Thiruvil wamala	466/16-17 dt. 20.8.16	N.V. Sheeja, Revenue Inspector		14.2.16	320	200	120

		V.Sivadasan, Masapidy, Chittoor Devaswom	19.2.16 to 23.2.16 (5 days)	1250 (5x250)	750 (5x150)	500
		K.R.Unnikrishnan W.C.P., Nenmara Davaswom	24.2.16 to 29.2.16 (6 days)	1500 (6x250)	900 (6x150)	600
		P.V. Priya, W.C.P., Nelluvai Devaswom	29.2.16	250	150	100
	465/16-17 dt. 20.8.16	N.V. Sheeja, Revenue Inspector	7.3.16	320	200	120
		V.T.Muraleedhara , W.C.P., Thiruvilwamala Devaswom	19.3.16 to 23.3.16 (5 days)	1250 (5x250)	750 (5x150)	500
		V. Satheeshkumar, W.C.P., Parakottukavu Devaswom	21.3.16 & 22.3.16	500 (2x250)	300 (2x150)	200
			24.3.16 to 27.3.16 (4 days)	1000 (4x250)	600 (4x150)	400
			30.3.16 & 31.3.16	500 (2x250)	300 (2x150)	200
		K.R. Unnikrishnan, W.C.P., Nenmara Devaswom	1.3.16	250	150	100
			3.3.16 to 5.3.16 (3 days)	750 (3x250)	450 (3x150)	300
			18.3.16	250	150	100
			20.3.16	250	150	100
			22.3.16	250	150	100
			24.3.16	250	150	100
			25.3.16	250	150	100
			V.Sivadasan, Masapidy, Chittoor Devaswom	1.3.16	250	150
		5.3.16 to 7.3.16 (3 days)		750 (3x250)	450 3x150	300
		30.3.16 & 31.3.16 (2 days)		500 (2x250)	300 (2x150)	200
		M.N.Krishnankutt yW.C.P., Pazhayannur	7.3.16	250	150	100

		Devaswom				
		P.V. Priya, W.C.P.,Nelluvai Devaswom	1.3.16 & 2.3.16 (2 days)	500 (2x250)	300 (2x150)	200
	564/16-17 dt. 1.9.16	V. Rajeshan, W.C.P., Venganellur Devaswom	25.2.16 to 29.2.16 (5 days)	1250 (5x250)	750 (5x150)	500
	565/16-17 dt.1.9.16	V. Rajeshan, W.C.P., Venganellur Devaswom	23.3.16 to 25.3.16 (3 days)	750 (3x250)	450 (3x150)	300
	809/16-17 dt. 10.11.16	T.G. Saraswathy, Peon, Thiruvilwamala A.C. Office	25.2.16	250	150	100
			29.2.16	250	150	100
		P. Krishnakumar, Head Clerk, Thiruvilwamala A.C. Office	7.3.16	320	200	120
			3.3.16 to 5.3.16 (3 days)	750 (3x250)	450 (3x150)	300
			7.3.16	250	150	100
		B.N. Harihara Bhatt, U.D.C., Thiruvilwamala A.C. Office	23.3.16	250	150	100
			25.3.16	250	150	100
			28.3.16	250	150	100
	810/16-17 dt. 10.11.16		4.3.16	250	150	100
			23.3.16	250	150	100
			26.3.16	250	150	100
		T.G. Saraswathy, Peon, Thiruvilwamala A.C. Office	27.3.16	250	150	100
			28.3.16	250	150	100
			29.3.16	375 (1.5DA)	225 (1.5 DA)	150
			31.3.16	250	150	100
		R. Anitha, W.C.P., Thiruvilwamala A.C. Office	27.3.16	250	150	100
Assistant Commissioner's Office, Thiruvan	A2B/ 1129/16- 17	Sri.P.P.Unnikrish nan,Masapady, Elankunnapuzha	9.2.16	320	200	120

chikulam	Dtd:20.10.16	Temple				
			12.2.16	320	200	120
			19.2.16	320	200	120
			26.2.16	320	200	120
	754/ 16-17 Dtd:10.8.16	Sri.T.B.Usha, Junior Superintendent	14.3.16	400	250	150
		M.R.Mini Head Clerk	7.3.16	320	200	120
		K.Vinodkumar Head Clerk	7.3.16	320	200	120
			20.3.16	320	200	120
			21.3.16	320	200	120
		P.Madhusoodhanan, U.D.Typist	20.3.16	320	200	120
		P.Reghuraman Junior Devaswom Officer, Chirangara	21.3.16	250	150	100
		A.K.Manojkumar, Peon Thiruvanchikkulam AC office	1.3.16 to 6.3.16	1920 (6×320)	1200 (6×200)	720
			7.3.16	160(½DA)	100(½DA)	60
			9.3.16	320	200	120
			10.3.16	160(½DA)	100(½DA)	60
			11.3.16	320	200	120
			12.3.16	160(½DA)	100(½DA)	60
			13.3.16	320	200	120
			14.3.16	160(½DA)	100(½DA)	60
	17.3.16		320	200	120	
	20.3.16		320	200	120	
	23.3.16		320	200	120	
	24.3.16		320	200	120	

			28.3.16	320	200	120
		K.K.Joshy, Peon Thiruvanchikkulam Assistant Commissioner's office	6.3.16 to 9.3.16	1000 (4×250)	600 (4×150)	400
			10.3.16	125 (½DA)	75 (½DA)	50
			11.3.16	250	150	100
			12.3.16	125 (½DA)	75 (½DA)	50
			19.3.16	250	150	100
			20.3.16	250	150	100
		K.N.Venugopal Masapady Thiruvanchikkulam A.C.office	14.3.16	320	200	120
			3.3.16	250	150	100
		P.Jayachandran Peon Thiruvanchikkulam A.C.Office	5.3.16	250	150	100
			10.3.16	250	150	100
			15.3.16 to 22.3.16	2000 (8×250)	1200 (8×150)	800
			28.3.16	250	150	100
		N.K.Lalitha Peon Thiruvanchikkulam A.C.office	14.3.16	320	200	120
		K.V.Unnikuttan	14.3.16	125(½DA)	75(½DA)	50
		W.C.P. Pothani Devaswom	15.3.16 to 23.3.16	2250 (9×250)	1350 (9×150)	900
			31.3.16	250	150	100
		T.Parameswaran, Masapady Srīngapuram Devaswom	11.3.16	250	150	100
			13.3.16 to 22.3.16	2500 (250×10)	1500 (150×10)	1000
			23.3.16	188(¾DA)	113 (¾DA)	75
			26.3.16	250	150	100
		P.P.Unnikrishnan	1.3.16 to 6.3.16	1920	1200	720

		Masapady		(6×320)	(6×200)	
		Elankunnapuzha Devaswom	7.3.16	160(½DA)	100 (½DA)	60
			17.3.16 to 22.3.16	1920(6x320)	1200(6x200)	720
			11.3.16	320	200	120
			16.3.16	320	200	120
Cochin Devaswo m Board Office,T hrissur	A7B/160/ 16-17 dt. 20.4.2016	Saghi. P.S., Assistant Commissioner	15.02.2016 12 Noon- 2pm	200 I.C. (½ D.A.)	125 IC (½ DA)	75
			15.02.2016 2pm to 17.02.16 11am	800 (2 D.A.)	500 (2 DA)	300
17.02.16 11am – 2pm	200 I.C. (½ D.A.)		125 IC (½ DA)	75		
23.02.16 12 Noon – 2pm	200 I.C. (½ D.A.)		125 IC (½ DA)	75		
23.02.16 2pm to 25.02.16 11 am	800 (2 D.A.)		500 (2 DA)	300		
25.02.16 11am – 2pm	200 I.C. (½ D.A.)		125 IC (½ DA)	75		
29.02.16 6am – 4pm	200 (½ D.A.)		125 IC (½ DA)	75		
01.03.16	400 (1 D.A.)		250 (1 DA)	150		
10.03.16 10am – 4pm	400 (1 D.A.)		250 (1 DA)	150		
14.03.16 12 Noon – 2pm	200 I.C. (½ D.A.)		125 IC (½ DA)	75		
14.03.16 2pm to 16.03.16 11am	800 (2 D.A.)	500 (2 DA)	300			
16.03.16 11am – 2pm	200 I.C. (½ D.A.)	125 IC (½ DA)	75			

			18.03.16 7am – 3pm	200 (½ D.A.)	125 IC (½ DA)	75		
			19.03.16 9am to 5pm	200 (½ D.A.)	125 IC (½ DA)	75		
			22.03.16 7am – 4pm	200 (½ D.A.)	125 IC (½ DA)	75		
			26.03.16	400 (1 D.A.)	250 (1 DA)	150		
	A7B/ 140/16-17 dt. 20.4.2016	M. Krishnan, Junior Superintendent	02.02.16 9am – 10am	160 I.C. (½ D.A.)	100 IC (½ DA)	60		
				02.02.16 10am to 07.02.16 5pm	1760 (5½ D.A.)	1100 (5 ½ DA)	660	
				07.02.16 5pm – 6pm	160 I.C. (½ D.A.)	100 IC (½ DA)	60	
				09.02.16 10am to 11.02.16 5pm	900 (2½ D.A.)	500 (2 ½ DA)	400	
				16.02.16 9am – 5pm	160 (½D.A.)	100 IC (½ DA)	60	
				17.02.16 10am to 23.02.16 5pm	2340 (6½ D.A.)	1300 (6 ½ DA)	1040	
				24.02.16 8am – 10am	160 I.C. (½ D.A.)	100 IC (½ DA)	60	
				24.02.16 10am to 29.02.16 5pm	1980 (5½ D.A.)	1100 (5 ½ DA)	880	
			A7 B- 93/16-17 dt. 20.4.2016	Dileep. M.K., Assistant Engineer	02.02.16	320 (1 D.A.)	200 (1 DA)	120
						04.02.16	320	200 (1 DA)
		05.02.16			320	200 (1 DA)	120	
		06.02.16			320	200 (1 DA)	120	
		08.02.16			320	200 (1 DA)	120	

			09.02.16	160 (½ D.A.)	100 (½ DA)	60
			20.02.16	320	200 (1 DA)	120
			25.02.16	320	200 (1 DA)	120
	A7 B- 391/16-17 dt. 10.5.16	M. Mini., Junior Superintendent	22.02.16 1.30pm – 5pm	160 I.C. (½ D.A.)	100 IC (½ DA)	60
			22.02.16 5pm to 24.02.16 8am	640 (2 D.A.)	400 (2 DA)	240
			24.02.16 9.30am – 11.30am	160 (½ D.A.)	100 IC (½ DA)	60
	A7 B- 391/16-17 dt. 10.5.16	K. Venugopal, Manager, CDB Press	22.02.16 2.20pm – 5pm	160 I.C. (½ D.A.)	100 IC (½ DA)	60
			22.02.16 5pm to 24.02.16 6am	640 (2 D.A.)	400 (2 DA)	240
			24.02.16 6am – 9am	160 I.C. (½ D.A.)	100 IC (½ DA)	60
	A7 B- 391/16-17 dt.10.5.16	C. Sujatha, Selection Grade Typist	22.02.16 2.20pm – 5pm	200 I.C. (½ D.A.)	125 IC (½ DA)	75
			22.02.16 5pm to 24.02.16 6am	800 (2 D.A.)	500 (2 DA)	300
			24.02.16 6am – 9am	200 I.C. (½ D.A.)	125 IC (½ DA)	75
	A7 B- 391/16-17 dt.10.5.16	K.Chandrasekhara n, Selection Grade Typist	22.02.16 2.20pm – 5pm	160 I.C. (½ D.A.)	100 IC (½ DA)	60
			22.02.16 5pm to 24.02.16 6am	640 (2 D.A.)	400 (2 DA)	240
			24.02.16 6am – 9am	160 I.C. (½ D.A.)	100 IC (½ DA)	60
	A7 B- 391/16-17	K.C. Krishnakumar,	22.02.16 2.20pm –	160 I.C.	100 IC	60

	dt.10.5.16	DTP Operator	5pm	(½ D.A.)	(½ DA)		
			22.02.16 5pm to 24.02.16 6am	640 (2 D.A.)	400 (2 DA)	240	
			24.02.16 6am – 9am	160 I.C. (½ D.A.)	100 IC (½ DA)	60	
	A7 B- 391/16-17 dt. 10.5.16	A.P. Sureshkumar, Head Clerk	22.02.16 2.20pm – 5pm	160 I.C. (½ D.A.)	100 IC (½ DA)	60	
				22.02.16 5pm to 24.02.16 6am	640 (2 D.A.)	400 (2 DA)	240
				24.02.16 6am – 9am	160 I.C. (½ D.A.)	100 IC (½ DA)	60
	A7 B- 391/16-17 dt.10.5.16	C.S. Haridas, U.D. Clerk	22.02.16 1.30pm – 5pm	160 I.C. (½ D.A.)	100 IC (½ DA)	60	
				22.02.16 5pm to 24.02.16 8am	640 (2 D.,A.)	400 (2 DA)	240
				24.02.16 8am – 11.30am	160 I.C. (½ D.A.)	100 IC (½ DA)	60
	A7 B- 391/16-17 dt.10.5.16	Lakshmi. K. Prakash, U.D. Clerk	22.02.16 1.30pm – 5pm	125 I.C. (½ D.A.)	75 IC (½ DA)	50	
				22.02.16 5pm to 24.02.16 8am	500 (2 D.,A.)	300 (2 DA)	200
				24.02.16 8am – 11.30am	125 I.C. (½ D.A.)	75 IC (½ DA)	50
	A7 B- 391/16-17 dt.10.5.16	P.K.Ushakumari, U.D. Clerk	22.02.16 2.20pm – 5pm	160 I.C. (½ D.A.)	100 IC (½ DA)	60	
				22.02.16 5pm to 24.02.16 6am	640 (2 D.A.)	400 (2 DA)	240
				24.02.16 6am – 9am	160 I.C. (½ D.A.)	100 IC (½ DA)	60

	A7 B-391/16-17 dt.10.5.16	M. Renjith, U.D. Clerk	22.02.16 2.20 pm – 5 pm	160 I.C. (½ D.A.)	100 IC (½ DA)	60
22.02.16 5pm to 25.02.16 9am			960 (3 D.A.)	600 (3 DA)	360	
25.02.16 9am – 11am			160 I.C. (½ D.A.)	100 IC (½ DA)	60	
	A7 B-391/16-17 dt.10.5.16	Rajeev. K.S., U.D. Clerk	20.02.16	250 (1 D.A.)	150 (1 DA)	100
			26.02.16	250 (1 D.A.)	150 (1 DA)	100
			22.02.16 2.20pm – 5pm	125 I.C. (½ D.A.)	75 IC (½ DA)	50
			22.02.16 5pm to 24.02.16 6am	500 (2 D.A.)	300 (2 DA)	200
			24.02.16 6am – 9am	125 I.C. (½ D.A.)	75 IC (½ DA)	50
	A7 B-391/16-17 dt.10.5.16	A.V.Rama chandran, L.D. Clerk	01.02.16	250 (1 D.A.)	150 (1 DA)	100
			02.02.16 10am to 08.02.16 6pm	1625 (6½ DA)	975 (6½ DA)	650
			09.02.16 10am to 16.02.16 6pm	1875 (7½ D.A)	1125 (7½ DA)	750
			17.02.16 10am to 23.02.16 6pm	1625 (6½ D.A.)	975 (6½ DA)	650
			24.02.16 7am to 29.02.16 6pm	1375 (5½ D.A.)	825 (5½ DA)	550
	A7 B-391/16-17 dt.10.5.16	N.N.Narayanan, L.D. Clerk	22.02.16 2.20pm – 5pm	125 I.C. (½ D.A.)	75 IC (½ DA)	50

			22.02.16 5pm to 24.02.16 6am	500 (2 D.A.)	300 (2 DA)	200
			24.02.16 6am – 9am	125 I.C. (½ D.A.)	75 IC (½ DA)	50
	A7 B- 391/16-17 dt.10.5.16	K.G.Sambasivan, L.D. Clerk	01.02.16	250 (1 D.A.)	150 (1 DA)	100
			02.02.16 9am to 08.02.16 5pm	1625 (6 ½ D.A.)	975 (6 ½ DA)	650
			09.02.16 9am to 16.02.16 5pm	1875 (7 ½ D.A.)	1125 (7 ½ DA)	750
			17.02.16 9am to 23.02.16 5pm	1625 (6 ½ D.A.)	975 (6 ½ DA)	650
			24.02.16 9am to 29.02.16 5pm	1375 (5 ½ D.A.)	825 (5 ½ DA)	550
			A7 B- 391/16-17 dt.10.5.16	N.V. Santhosh Kumar, L.D. Clerk	22.02.16 2.20pm – 5pm	125 I.C. (½ D.A.)
	22.02.16 5pm to 24.02.16 6am	500 (2 D.A.)			300 (2 DA)	200
	24.02.16 6am – 9am	125 I.C. (½ D.A.)			75 IC (½ DA)	50
	A7 B- 391/16-17 dt.10.5.16	Prasad Mohan, Peon	16.02.16	250 (1 D.A.)	150 (1 DA)	100
			18.02.16	250 (1 D.A.)	150 (1 DA)	100
			19.02.16	250 (1 D.A.)	150 (1 DA)	100
			20.02.16	250 (1 D.A.)	150 (1 DA)	100
			22.02.16	125	75	50

			11am – 4pm	(½ D.A.)	(½ DA)		
			22.02.16 4pm to 24.02.16 10am	500 (2 D.A.)	300 (2 DA)	200	
			24.02.16 10am – 12pm	125 (½ D.A.)	75 (½ DA)	50	
	A7 B- 391/16-17 dt.10.5.16	P.R. Unnikrishnan, Security Supervisor	20.02.16	250 (1 D.A.)	150 (1 DA)	100	
				22.02.16 2.20pm – 5pm	125 I.C. (½ D.A.)	75 IC (½ DA)	50
				22.02.16 5pm to 25.02.16 6am	750 (3 D.A.)	450 (3 DA)	300
				25.02.16 6am – 9am	125 I.C. (½ D.A.)	75 IC (½ DA)	50
				27.02.16	250 (1 D.A.)	150 (1 DA)	100
					22.02.16 2.20pm – 5pm	125 I.C. (½ D.A.)	75 IC (½ DA)
	A7 B- 391/16-17 dt.10.5.16	P.R. Yamuna, W.C.P.	22.02.16 5pm to 24.02.16 6am	500 (2 D.A.)	300 (2 DA)	200	
				24.02.16 6am – 9am	125 I.C. (½ D.A.)	75 IC (½ DA)	50
				22.02.16 1.30pm – 5pm	125 I.C. (½ D.A.)	75 IC (½ DA)	50
	A7 B- 391/16-17 dt.10.5.16	Simi. K.S., W.C.P.	22.02.16 5pm to 24.02.16 8am	500 (2 D.A.)	300 (2 DA)	200	
				24.02.16 8am – 9.30am	125 I.C. (½ D.A.)	75 IC (½ DA)	50
				A7 B- 391/16-17	Sindhu. K. Menon., W.C.P.	22.02.16 2pm – 5pm	125 I.C.

	dt.10.5.16			(½ D.A.)	(½ DA)	
			22.02.16 5pm to 24.02.16 6am	500 (2 D.A.)	300 (2 DA)	200
			24.02.16 6am – 8am	125 I.C. (½ D.A.)	75 IC (½ DA)	50
	A7 B- 391/16-17 dt.10.5.16	K.R. Unnikrishnan, L.D. Clerk	22.02.16 2pm – 5pm	125 I.C. (½ D.A.)	75 IC (½ DA)	50
			22.02.16 5pm to 25.02.16 6am	750 (3 D.A.)	450 (3 DA)	300
			25.02.16 6am – 8am	125 I.C. (½ D.A.)	75 IC (½ DA)	50
	A7 B- 391/16-17 dt.10.5.16	P.D. Krishna kumar, Peon	01.02.16	125 (½ D.A.)	75 (½ DA)	50
			03.02.16	125 (½ D.A.)	75 (½ DA)	50
			05.02.16	125 (½ D.A.)	75 (½ DA)	50
			08.02.16	250 (1 D.A.)	150 (1 DA)	100
			09.02.16	125 (½ D.A.)	75 (½ DA)	50
			10.02.16	125 (½ D.A.)	75 (½ DA)	50
			11.02.16	125 (½ D.A.)	75 (½ DA)	50
			15.02.16	125 (½ D.A.)	75 (½ DA)	50
			16.02.16	125 (½ D.A.)	75 (½ DA)	50
			18.02.16	125 (½ D.A.)	75 (½ DA)	50
			19.02.16	125 (½ D.A.)	75 (½ DA)	50
			22.02.16 2pm – 5pm	125 I.C. (½ D.A.)	75 IC (½ DA)	50
			22.02.16 5pm to 25.02.16 6am	750 (3 D.A.)	450 (3 DA)	300
			25.02.16 6am – 8am	125 I.C. (½ D.A.)	75 IC (½ DA)	50

			26.02.16	125 (½ D.A.)	75 IC (½ DA)	50
			27.02.16	125 (½ D.A.)	75 IC (½ DA)	50
	A7B - 390/16-17 dt. 10.5.2016	N.K. Preetha, Assistant Engineer	22.02.16 2.20pm – 5pm	160 I.C. (½ D.A.)	100 IC (½ DA)	60
			22.02.16 5pm to 24.02.16 6am	640 (2 D.A.)	400 (2 DA)	240
			24.02.16 6am – 8am	160 I.C. (½ D.A.)	100 IC (½ DA)	60
	A7B - 555/16-17 dt. 20.5.2016	K. Sreekumar, Controlling Inspector	18.03.16	320 (1 D.A.)	200 (1 DA)	120
			19.03.16	320 (1 D.A.)	200 (1 DA)	120
			21.03.16	320 (1 D.A.)	200 (1 DA)	120
			29.03.16	320 (1 D.A.)	200 (1 DA)	120
			30.03.16	320 (1 D.A.)	200 (1 DA)	120
	A7B – 554/16-17 dt. 20.5.2016	Dileep. M.K., Assistant Engineer	02.03.16	320 (1 D.A.)	200 (1 DA)	120
			08.03.16	320 (1 D.A.)	200 (1 DA)	120
			11.03.16	320 (1 D.A.)	200 (1 DA)	120
			17.03.16	320 (1 D.A.)	200 (1 DA)	120
			19.03.16	320 (1 D.A.)	200 (1 DA)	120
			22.03.16	320 (1 D.A.)	200 (1 DA)	120
	A7B – 556/16-17 dt.	M.G. Jagadeesh, controlling Inspector	05.02.16	400 (1 D.A.)	250 (1 DA)	150
			06.02.16	400 (1 D.A.)	250 (1 DA)	150

	20.5.2016		08.02.16	400 (1 D.A.)	250 (1 DA)	150
			13.02.16	400 (1 D.A.)	250 (1 DA)	150
			18.02.16	400 (1 D.A.)	250 (1 DA)	150
			22.02.16 2pm – 5pm	200 I.C. (½ D.A.)	125 IC (½ DA)	75
			22.02.16 5pm to 24.02.16 6pm	1200 (3 D.A.)	500 (2 DA)	700
			24.02.16 6pm – 8pm	200 I.C. (½ D.A.)	125 IC (1 /2 DA)	75
			29.02.16	400 (1 D.A.)	250 (1 DA)	150
	A7B – 556/16-17 dt. 20.5.2016	K.M. Kaladevi, Controlling Inspector	01.02.16	400 (1 D.A.)	250 (1 DA)	150
			02.02.16	400 (1 D.A.)	250 (1 DA)	150
			03.02.16	400 (1 D.A.)	250 (1 DA)	150
			04.02.16	400 (1 D.A.)	250 (1 DA)	150
			05.02.16	400 (1 D.A.)	250 (1 DA)	150
			06.02.16	400 (1 D.A.)	250 (1 DA)	150
			08.02.16	400 (1 D.A.)	250 (1 DA)	150
			09.02.16	400 (1 D.A.)	250 (1 DA)	150
			10.02.16	400 (1 D.A.)	250 (1 DA)	150
			12.02.16	400 (1 D.A.)	250 (1 DA)	150
			16.02.16	400 (1 D.A.)	250 (1 DA)	150
			18.02.16	400 (1 D.A.)	250 (1 DA)	150
			19.02.16	400 (1 D.A.)	250 (1 DA)	150
			20.02.16	400 (1 D.A.)	250 (1 DA)	150
			26.02.16	400 (1 D.A.)	250 (1 DA)	150
			27.02.16	400 (1 D.A.)	250 (1 DA)	150
			29.02.16	400 (1 D.A.)	250 (1 DA)	150
			22.02.16 4.30pm –	200 I.C. (½ D.A.)	125 IC (½ DA)	75

			7.30pm			
			22.02.16 7.30pm to 24.02.16 8am	800 (2 D.A.)	500 (2 DA)	300
			24.02.16 8am – 11am	200 I.C. (½ D.A.)	125 IC (½ DA)	75
	A7B – 556/16-17 dt. 20.5.2016	M.G. Jagadeesh, Controlling Inspector	08.03.16	400 (1 D.A.)	250 (1 DA)	150
			12.03.16	400 (1 D.A.)	250 (1 DA)	150
	A7B – 760/16-17 dt. 10.6.2016	M. Narendra nathan, Assistant Commissioner (B.S.)	04.03.16	200 (½ DA)	125 (½ DA)	75
			05.03.16	400 (1DA)	250 (1 DA)	150
			10.03.16	200 (½ DA)	125 (1 /2 DA)	75
			11.03.16	200 (½ DA)	125 (1 /2 DA)	75
			14.03.16	400 (1DA)	250 (1 DA)	150
			15.03.16	400(1DA)	250 (1 DA)	150
			16.03.16	200 (½ DA)	125 (½ DA)	75
			17.03.16	200 (½ DA)	125 (1 /2 DA)	75
			19.03.16	200 (½ DA)	125 (1 /2 DA)	75
			22.03.16	200 (½ DA)	125 (½ DA)	75
			26.03.16	200 (½ DA)	125 (½ DA)	75
			28.03.16	200 (½ DA)	125 (½ DA)	75
			29.03.16	200 (½ DA)	125 (½ DA)	75
			30.03.16	200 (½ DA)	125 (½ DA)	75
			31.03.16	200 (½ DA)	125 (½ DA)	75
			A7B – 158/16-17 dt. 20.4.2016	M. Mini., Junior Supdt.	16.02.16	480 (1 ½ D.A.)
	18.02.16	480			300 (1 ½ DA)	180

				(1 ½ D.A.)		
	A7B – 158/16-17 dt. 20.4.2016	K.K. Kala, Junior Supdt.	10.02.16	480 (1 ½ D.A.)	300 (1 ½ DA)	180
	A7B – 158/16-17 dt. 20.4.2016	K.M. Kaladevi, Controlling Inspector	11.02.16	600 (1 ½ D.A.)	375 (1 ½ DA)	225
			15.02.16	600 (1 ½ D.A.)	375 (1 ½ DA)	225
	A7B – 158/16-17 dt. 20.4.2016	M.G. Jagadeesh, Controlling Inspector	03.02.16	600 (1 ½ D.A.)	375 (1 ½ DA)	225
			04.02.16	600 (1 ½ D.A.)	375 (1 ½ DA)	225
			09.02.16	600 (1 ½ D.A.)	375 (1 ½ DA)	225
			10.02.16	600 (1 ½ D.A.)	375 (1 ½ DA)	225
			11.02.16	600 (1 ½ D.A.)	375 (1 ½ DA)	225
	A7B – 158/16-17 dt. 20.4.2016	K. Chandra sekharan, Selection Grade Typist	03.02.16	480 (1 ½ D.A.)	300 (1 ½ DA)	180
			04.02.16	480 (1 ½ D.A.)	300 (1 ½ DA)	180
			10.02.16	480 (1 ½ D.A.)	300 (1 ½ DA)	180
			11.02.16	480 (1 ½ D.A.)	300 (1 ½ DA)	180
			12.02.16	480 (1 ½ D.A.)	300 (1 ½ DA)	180
			18.02.16	480 (1 ½ D.A.)	300 (1 ½ DA)	180
			26.02.16	480 (1 ½ D.A.)	300 (1 ½ DA)	180
	A7B – 158/16-17 dt. 20.4.2016	K.C. Krishna kumar, DTP Operator	03.02.16	480 (1 ½ DA)	300 (1 ½ DA)	180
			04.02.16	480 (1 ½ DA)	300 (1 ½ DA)	180
			10.02.16	480 (1 ½ DA)	300 (1 ½ DA)	180
			12.02.16	480 (1 ½ DA)	300 (1 ½ DA)	180
	A7B – 158/16-17 dt. 20.4.2016	K.S. Rajeev, UDC	03.02.16	375 (1 ½ DA)	225 (1 ½ DA)	150
			04.02.16	375 (1 ½ DA)	225 (1 ½ DA)	150
			12.02.16	375 (1 ½ DA)	225 (1 ½ DA)	150
	A7B – 158/16-17 dt. 20.4.2016	N.N.Narayanan, LDC	11.02.16	375 (1 ½ DA)	225 (1 ½ DA)	150
			16.02.16	375 (1 ½ DA)	225 (1 ½ DA)	150
			18.02.16	375 (1 ½ DA)	225 (1 ½ DA)	150

	A7B – 158/16-17 dt. 20.4.2016	C.S. Haridas, UDC	04.02.16	480 (1 ½ DA)	300 (1 ½ DA)	180
			05.02.16	480 (1 ½ DA)	300 (1 ½ DA)	180
			16.02.16	480 (1 ½ DA)	300 (1 ½ DA)	180
	A7B – 158/16-17 dt. 20.4.2016	Lakshmi. K. Prakash, UDC	18.02.16	375 (1 ½ DA)	225 (1 ½ DA)	150
	A7B – 158/16-17 dt. 20.4.2016	P.R. Unni krishnan, Security Supervisor	10.02.16	375 (1 ½ DA)	225 (1 ½ DA)	150
			11.02.16	375 (1 ½ DA)	225 (1 ½ DA)	150
			12.02.16	375 (1 ½ DA)	225 (1 ½ DA)	150
			26.02.16	375 (1 ½ DA)	225 (1 ½ DA)	150
	A7B – 158/16-17 dt. 20.4.2016	K. Pushpa, Peon	15.02.16	375 (1 ½ DA)	225 (1 ½ DA)	150
	A7B – 158/16-17 dt. 20.4.2016	Rajani. M., WCP	05.02.16	375 (1 ½ DA)	225 (1 ½ DA)	150
			16.02.16	375 (1 ½ DA)	225 (1 ½ DA)	150
	A7B – 158/16-17 dt. 20.4.2016	K. Sreekumar, Controlling Inspector	23.03.16	480 (1 ½ DA)	300 (1 ½ DA)	180
	A7B – 158/16-17 dt. 20.4.2016	M.G. Jagadeesh, Controlling Inspector	02.03.16	600 (1 ½ DA)	375 (1 ½ DA)	225
			03.03.16	600 (1 ½ DA)	375 (1 ½ DA)	225
			04.03.16	600 (1 ½ DA)	375 (1 ½ DA)	225
			11.03.16	600 (1 ½ DA)	375 (1 ½ DA)	225
	A7B – 158/16-17 dt. 20.4.2016	K.S. Rajeev, UDC	03.03.16	375 (1 ½ DA)	225 (1 ½ DA)	150
			11.03.16	375 (1 ½ DA)	225 (1 ½ DA)	150
	A7B – 158/16-17 dt. 20.4.2016	K. Chandra sekharan, Sl.Gr. Typist	03.03.16	480 (1 ½ DA)	300 (1 ½ DA)	180
			04.03.16	480 (1 ½ DA)	300 (1 ½ DA)	180
	A7B –	M. Ranjith, UDC	11.03.16	480 (1 ½ DA)	300 (1 ½ DA)	180

	158/16-17 dt.		16.03.16	480 (1 ½ DA)	300 (1 ½ DA)	180
	20.4.2016		17.03.16	480 (1 ½ DA)	300 (1 ½ DA)	180
			18.03.16	480 (1 ½ DA)	300 (1 ½ DA)	180
	A7B – 158/16-17 dt. 20.4.2016	K.A. Ashalatha, Peon	11.03.16	375 (1 ½ DA)	225 (1 ½ DA)	150
	A7B – 158/16-17 dt. 20.4.2016	M. Rajani, WCP	02.03.16	375 (1 ½ DA)	225 (1 ½ DA)	150
	A7B – 563/16-17 dt. 20.5.2016	C.K. Preetha, UDC	09.02.16	375 (1 ½ DA)	225 (1 ½ DA)	150
			11.02.16	375 (1 ½ DA)	225 (1 ½ DA)	150
	A7B – 563/16-17 dt. 20.5.2016	P.R. Yamuna, WCP	16.02.16	375 (1 ½ DA)	225 (1 ½ DA)	150
			17.02.16	375 (1 ½ DA)	225 (1 ½ DA)	150
	A7B – 563/16-17 dt. 20.5.2016	K.K. Kala, Junior Supdt	03.03.16	480 (1 ½ DA)	300 (1 ½ DA)	180
	A7B – 563/16-17 dt. 20.5.2016	M. Mini, Junior Supdt	11.03.16	480 (1 ½ DA)	300 (1 ½ DA)	180
			17.03.16	480 (1 ½ DA)	300 (1 ½ DA)	180
			24.03.16	480 (1 ½ DA)	300 (1 ½ DA)	180
			09.03.16	600 (1 ½ DA)	375 (1 ½ DA)	225
	A7B – 563/16-17 dt. 20.5.2016	K.M. Kaladevi, Controlling Inspector	10.03.16	600 (1 ½ DA)	375 (1 ½ DA)	225
			30.03.16	600 (1 ½ DA)	375 (1 ½ DA)	225
			31.03.16	600 (1 ½ DA)	375 (1 ½ DA)	225
	A7B – 563/16-17 dt. 20.5.2016	C.S. Haridas, UDC	09.03.16	480 (1 ½ DA)	300 (1 ½ DA)	180
	A7B – 563/16-17 dt.	Lakshmi. K. Prakash, UDC	11.03.16	375 (1 ½ DA)	225 (1 ½ DA)	150
			29.03.16	375 (1 ½ DA)	225 (1 ½ DA)	150

	20.5.2016		30.03.16	375 (1 ½ DA)	225 (1 ½ DA)	150
			31.03.16	375 (1 ½ DA)	225 (1 ½ DA)	150
	A7B – 563/16-17 dt. 20.5.2016	K.C. Krishnakumar, DTP Operator	03.03.16	480 (1 ½ DA)	300 (1 ½ DA)	180
			28.03.16	480 (1 ½ DA)	300 (1 ½ DA)	180
			29.03.16	480 (1 ½ DA)	300 (1 ½ DA)	180
	A7B – 563/16-17 dt. 20.5.2016	P.R. Unnikrishnan, Security Supervisor	02.03.16	375 (1 ½ DA)	225 (1 ½ DA)	150
			04.03.16	375 (1 ½ DA)	225 (1 ½ DA)	150
			11.03.16	375 (1 ½ DA)	225 (1 ½ DA)	150
			23.03.16	375 (1 ½ DA)	225 (1 ½ DA)	150
			28.03.16	375 (1 ½ DA)	225 (1 ½ DA)	150
			29.03.16	375 (1 ½ DA)	225 (1 ½ DA)	150
			30.03.16	375 (1 ½ DA)	225 (1 ½ DA)	150
	A7B – 563/16-17 dt. 20.05.201 6	C.K. Preetha, UDC	02.03.16	375 (1 ½ DA)	225 (1 ½ DA)	150
	A7B – 563/16-17 dt. 20.5.2016	K.R. Unni krishnan, LDC	28.03.16	375 (1 ½ DA)	225 (1 ½ DA)	150
			29.03.16	375 (1 ½ DA)	225 (1 ½ DA)	150
			30.03.16	375 (1 ½ DA)	225 (1 ½ DA)	150
	A7B – 563/16-17 dt. 20.5.2016	N.N.Narayanan, LDC	09.03.16	350 (1 ½ DA)	225 (1 ½ DA)	125
			10.03.16	350 (1 ½ DA)	225 (1 ½ DA)	125
			15.03.16	350 (1 ½ DA)	225 (1 ½ DA)	125
			30.03.16	350 (1 ½ DA)	225 (1 ½ DA)	125
			31.03.16	350 (1 ½ DA)	225 (1 ½ DA)	125
	A7B – 563/16-17 dt. 20.05.201 6	P.R. Yamuna, WCP	10.03.16	375 (1 ½ DA)	225 (1 ½ DA)	150
			15.03.16	375 (1 ½ DA)	225 (1 ½ DA)	150
	A7B – 563/16-17 dt. 20.5.2016	P. Pushpa, WCP	02.03.16	375 (1 ½ DA)	225 (1 ½ DA)	150
			03.03.16	375 (1 ½ DA)	225 (1 ½ DA)	150
			09.03.16	375 (1 ½ DA)	225 (1 ½ DA)	150
			10.03.16	375 (1 ½ DA)	225 (1 ½ DA)	150
			15.03.16	375 (1 ½ DA)	225 (1 ½ DA)	150
			29.03.16	375 (1 ½ DA)	225 (1 ½ DA)	150

			30.03.16	375 (1 ½ DA)	225 (1 ½ DA)	150		
			31.03.16	375 (1 ½ DA)	225 (1 ½ DA)	150		
	A7B – 563/16-17 dt. 20.5.2016	K.S. Simi, WCP	09.03.16	375 (1 ½ DA)	225 (1 ½ DA)	150		
	A7B – 1499/16- 17 dt. 10.8.2016	Biju. R. Pillai, Junior Supdt	03.02.16 7am-10am	160 IC (½ DA)	100 IC (½ DA)	60		
			03.02.16 10am to 14.02.16 5pm	3520 (11 DA)	2200 (11 DA)	1320		
			14.02.16 5pm to 8pm	160 IC (½ DA)	100 IC (½ DA)	60		
			15.02.16 7am-8am	160 IC (½ DA)	100 IC (½ DA)	60		
			15.02.16 8am to 24.02.16 5pm	3040 (9 ½ DA)	1900 (9 ½ DA)	1140		
			24.02.16 5pm-7pm	160 IC (½ DA)	100 IC (½ DA)	60		
			06.03.16 10am to 13.03.16 5pm	2400 (7 ½ DA)	1500 (7 ½ DA)	900		
			14.03.16 7am-10am	160 IC (½ DA)	100 IC (½ DA)	60		
			14.03.16 10am to 21.03.16 5pm	2400 (7 ½ DA)	1500 (7 ½ DA)	900		
			21.03.16 5pm-8pm	160 IC (½ DA)	100 IC (½ DA)	60		
			22.03.16 10am to 29.03.16 5pm	2400 (7 ½ DA)	1500 (7 ½ DA)	900		
			A7B – 1498/16- 17 dt. 10.8.2016	P. Nandakumar, Devaswom Officer	03.02.16 7am-10am	160 IC (½ DA)	100 IC (½ DA)	60
					03.02.16 10am to 14.02.16 5pm	3520 (11 DA)	2200 (11 DA)	1320
	14.02.16 5pm to 8pm	160 IC (½ DA)			100 IC (½ DA)	60		

			15.02.16 7am-8am	160 IC (½ DA)	100 IC (½ DA)	60
			15.02.16 8am to 24.02.16 5pm	3040 (9 ½ DA)	1900 (9 ½ DA)	1140
			24.02.16 5pm-7pm	160 IC (½ DA)	100 IC (½ DA)	60
			06.03.16 10am to 13.03.16 5pm	2400 (7 ½ DA)	1500 (7 ½ DA)	900
			14.03.16 7am-10am	160 IC (½ DA)	100 IC (½ DA)	60
			14.03.16 10am to 21.03.16 5pm	2400 (7 ½ DA)	1500 (7 ½ DA)	900
			21.03.16 5pm-8pm	160 IC (½ DA)	100 IC (½ DA)	60
			22.03.16 10am to 29.03.16 5pm	2400 (7 ½ DA)	1500 (7 ½ DA)	900
			30.03.16 10am to 31.03.16 5pm	480 (1 ½ DA)	300 (1 ½ DA)	180
	A7B – 1498/16- 17 dt. 10.8.2016	A.V. Rama chandran, LDC	01.03.16	250 (1 DA)	150 (1 DA)	100
			02.03.16	250 (1 DA)	150 (1 DA)	100
			03.03.16	250 (1 DA)	150 (1 DA)	100
			04.03.16 8am to 06.03.16 6pm	625 (2 ½ DA)	375 (2 ½ DA)	250
			08.03.16 8am to 11.03.16 6pm	875 (3 ½ DA)	525 (3 ½ DA)	350
			14.03.16 8am-11am	125 IC (½ DA)	75 IC (½ DA)	50
			14.03.16 12 Noon to 24.03.16 12 Noon	2250 (9 DA)	1350 (9 DA)	900
			24.03.16 12 Noon-2pm	125 IC (½ DA)	75 IC (½ DA)	50
			28.03.16 8am to 31.03.16 12	875	525 (3 ½ DA)	350

			Midnight	(3 ½ DA)		
	A7B – 1267/16- 17 dt. 20.7.2016	M.K.Damodaran, LDC	03.02.16 8am-10am	125 IC (½ DA)	75 IC (½ DA)	50
			03.02.16 10am to 13.02.16 5pm	2625 (10 ½ DA)	1575 (10 ½ DA)	1050
			13.02.16 5pm-7pm	125 IC (½ DA)	75 IC (½ DA)	50
			15.02.16 7am-10am	125 IC (½ DA)	75 IC (½ DA)	50
			15.02.16 10am to 24.02.16 5pm	2375 (9 ½ DA)	1425 (9 ½ DA)	950
			24.02.16 5pm-8pm	125 IC (½ DA)	75 IC (½ DA)	50
			04.03.16 10am to 12.03.16 5pm	2125 (8 ½ DA)	1275 (8 ½ DA)	850
			14.03.16 6am-9am	125 IC (½ DA)	75 IC (½ DA)	50
			14.03.16 10am to 21.03.16 5pm	1875 (7 ½ DA)	1125 (7 ½ DA)	750
			21.03.16 5pm-8pm	125 IC (½ DA)	75 IC (½ DA)	50
			22.03.16 10am to 29.03.16 5pm	1875 (7 ½ DA)	1125 (7 ½ DA)	750
			30.03.16 10am to 31.,03.16 5pm	375 (1 ½ DA)	225 (1 ½ DA)	150
			A7B – 1267/16- 17 dt. 20.7.2016	K.N. Krishnankutty, WCP	02.03.16	250 (1 DA)
	03.03.16	250 (1 DA)			150 (1 DA)	100
	08.03.16	250 (1 DA)			150 (1 DA)	100
	A7B – 1267/16- 17 dt. 20.7.2016	Sambasivan, LDC	01.03.16 12am to 03.03.16 6am	625 (2 ½ DA)	375 (2 ½ DA)	250
			04.03.16 9am to 11.03.16 5pm (07.03.16 Holiday)	1625 (6 ½ DA)	975 (6 ½ DA)	650

			14.03.16 9pm to 23.03.16 5pm	1875 (7 ½ DA)	1125 (7 ½ DA)	750
			28.03.16 9am to 31.03.16 5pm	625 (2 ½ DA)	375 (2 ½ DA)	250
	A7B – 1267/16- 17 dt. 20.7.2016	T.J. Narayanan, LDC	13.03.16 Kurumalikk avu Bharani (2 DA for 1 Day)	500 (2 DA)	300 (2 DA)	200
			21.03.16	250 (1 DA)	150 (1 DA)	100
	A7B – 1267/16- 17 dt. 20.7.2016	K. Harish, WCP	01.03.16	125 (½ DA)	75 (½ DA)	50
			02.03.16	125 (½ DA)	75 (½ DA)	50
			03.03.16	125 (½ DA)	75 (½ DA)	50
			04.03.16	125 (½ DA)	75 (½ DA)	50
			05.03.16	125 (½ DA)	75 (½ DA)	50
			08.03.16	125 (½ DA)	75 (½ DA)	50
			09.03.16	125 (½ DA)	75 (½ DA)	50
			10.03.16	125 (½ DA)	75 (½ DA)	50
			11.03.16	125 (½ DA)	75 (½ DA)	50
			14.03.16	125 (½ DA)	75 (½ DA)	50
			15.03.16	125 (½ DA)	75 (½ DA)	50
			16.03.16	125 (½ DA)	75 (½ DA)	50
			17.03.16	125 (½ DA)	75 (½ DA)	50
			18.03.16	125 (½ DA)	75 (½ DA)	50
			19.03.16	125 (½ DA)	75 (½ DA)	50
			21.03.16	125 (½ DA)	75 (½ DA)	50
			23.03.16	125 (½ DA)	75 (½ DA)	50
	A7B – 1493/16- 17 dt. 10.8.2016	Gopakumar. S., Assistant Engineer	02.02.16	320 (1 DA)	200 (1 DA)	120
			05.02.16	160 (½ DA)	100 (½ DA)	60
			06.02.16	160 (½ DA)	100 (½ DA)	60
			15.02.16	160 (½ DA)	100 (½ DA)	60
			20.02.16	160 (½ DA)	100 (½ DA)	60

			26.02.16	160 (½ DA)	100 (½ DA)	60	
			03.03.16	160 (½ DA)	100 (½ DA)	60	
			05.03.16	320 (1 DA)	200 (1 DA)	120	
			10.03.16	160 (½ DA)	100 (½ DA)	60	
			16.03.16	160 (½ DA)	100 (½ DA)	60	
			23.03.16	320 (1 DA)	200 (1 DA)	120	
	A7B – 1882/16- 17 dt. 20.9.2016	Shymol.C.Vasu, Law Officer	04.02.16 11.45am- 1.10pm	160 IC (½ DA)	100 IC (½ DA)	Sanction ed amount was ₹ 1920/-. Admissib le amount is ₹ 1800/- Excess amount given is ₹ 120/- (1920- 1800)	
				04.02.16 1.10pm to 06.02.16 11.50am	320 (1 DA)		200 (1 DA)
				06.02.16 11.50am- 1pm	160 IC (½ DA)		100 IC (½ DA)
				18.02.16 11.45am- 1.10pm	160 IC (½ DA)		100 IC (½ DA)
				18.02.16 1.10pm to 20.02.16 11.50am	320 (1 DA)		200 (1 DA)
				20.02.16 11.50am- 1pm	160 IC (½ DA)		100 IC (½ DA)
				25.02.16 11.45am- 1.10pm	160 IC (½ DA)		100 IC (½ DA)
				25.02.16 1.10pm to 27.02.16 11.50am	320 (1 DA)		200 (1 DA)
				27.02.16 11.50am- 1.10pm	160 IC (½ DA)		100 IC (½ DA)
					03.03.16 11.45am- 1.10pm		160 IC (½ DA)
	A7B – 2053/16- 17 dt. 14.10..16	Shymol. C. Vasu., Law Officer	03.03.16 1.10pm to 05.03.16 11.50 am	320 (1 DA)	200 (1 DA)		
				05.03.16 11.50am- 1pm	160 IC (½ DA)	100 IC (½ DA)	
				10.03.16 11.45am- 1.10pm	160 IC (½ DA)	100 IC (½ DA)	
				10.03.16 1.10pm to	320 (1 DA)	200 (1 DA)	

			12.03.16 11.50am			₹ 180/- (2080- 1900)	
			12.03.16 11.50am- 1pm	160 IC (½ DA)	100 IC (½ DA)		
			17.03.16 11.45am- 1.10pm	160 IC (½ DA)	100 IC (½ DA)		
			17.03.16 1.10pm to 19.03.16 11.50am	320 (1 DA)	200 (1 DA)		
			19.03.16 11.50am- 1pm	160 IC (½ DA)	100 IC (½ DA)		
Assistant Commissioner's Office, Chottanikara	MIB/25/ 16-17	Bijukumar. R., Devaswom Manager	04.03.16	480 (1.5 DA)	300	180	
			21.03.16	480 (1.5 DA)	300	180	
			22.03.16	480 (1.5 DA)	300	180	
			28.03.16	480 (1.5 DA)	300	180	
			29.03.16	480 (1.5 DA)	300	180	
			Yahuladas. M.G., Assistant Manager	04.03.16	480 (1.5 DA)	300	180
				21.03.16	480 (1.5 DA)	300	180
				22.03.16	480 (1.5 DA)	300	180
				23.03.16	480 (1.5 DA)	300	180
				28.03.16	480 (1.5 DA)	300	180
				29.03.16	480 (1.5 DA)	300	180
				30.03.16	480 (1.5 DA)	300	180
		-Do-	Sri. Meghanathan, Electrician	04.03.16	480 (1.5 DA)	300	180
				21.03.16	480 (1.5 DA)	300	180
	22.03.16			480 (1.5 DA)	300	180	
	23.03.16			480 (1.5 DA)	300	180	
	28.03.16			480 (1.5 DA)	300	180	
	29.03.16			480 (1.5 DA)	300	180	
	-Do-	Smt. V.A. Anitha, W.C.P. Basic Pay-18000	30.03.16	375 (1.5 DA)	225	150	
	-Do-	Smt. M.P. Sheela, W.C.P. Basic Pay-18000	21.03.16	375 (1.5 DA)	225	150	
			22.03.16	375 (1.5 DA)	225	150	

			23.03.16	375 (1.5 DA)	225	150
			28.03.16	375 (1.5 DA)	225	150
			30.03.16	375 (1.5 DA)	225	150
	-Do-	Sri. S. Krishnan., W.C.P. Basic Pay-18000	04.03.16	375 (1.5 DA)	225	150
			21.03.16	375 (1.5 DA)	225	150
			22.03.16	375 (1.5 DA)	225	150
			23.03.16	375 (1.5 DA)	225	150
	-Do-	Sri. K.V. Prasannan, Mahout Basic Pay-24000	28.03.16	375 (1.5 DA)	225	150
			29.03.16	375 (1.5 DA)	225	150
			30.03.16	375 (1.5 DA)	225	150
				TOTAL		1,18,830

DEPUTY DIRECTOR

APPENDIX-VII**(VIDE PARA NO.4.3)****(RECEIPTS)****1) Muthalkoottu Collection 2016-17**

Month	Thiruvilwamala	Pazhayannur	Thiruvanikkavu	Nelluvai Temple	Nelluvai Vennacharth	Nelluvai Thiruvona Oottu
April	505107	157304	104936	297408	116084	6000
May	575595	145296	123814	320935	119953	3000
June	470993	117681	94979	311286	112214	3000
July	1089162	166420	128276	492646	119953	Nil
August	1294446	183311	127303	475331	116084	Nil
September	622374	175694	134916	383843	116084	Nil
October	571843	189680	117761	510579	73520	3000
November	455899	144640	98760	371492	Nil	Nil
December	570750	129964	98889	445947	Nil	Nil
January	464565	136338	107768	742722	85128	3000
February	527429	129846	223214	399138	108345	3000
March	409884	177140	103052	391142	119953	3000
TOTAL	7558047	1853314	1463668	5142469	1087318	24000

No. of Corrections :

Month	Kulappura Mangalam Temple	Uthralikkavu	Pallimanna	Venganellur	Mayannurkavu	Thritham Thali Melkavu
April	12878	165914	17374	63824	98199	40056
May	17094	204765	16596	73549	127636	51883
June	17218	164809	17479	69139	112952	44495
July	20021	255667	31404	87735	136643	61078
August	17010	242553	59798	92622	134091	61976
September	20546	216019	25129	81129	116977	60142
October	19001	260087	39965	97014	146819	55677
November	19475	192692	23496	94269	126087	51399
December	17414	201965	17291	78650	118175	54501
January	16625	197228	26270	91300	150233	58939
February	21889	358502	35323	104560	133637	109401
March	11595	202441	23038	69233	155125	Nil
TOTAL	210766	2662642	333163	1003024	1556574	649247

No. of Corrections :

Month	Thrithamthali Keezhkavu	Mullakkal	Varavoor Palakkal	Mathoor	Nellikulangara	Pothundi
April	7575	32768	33719	19336	346922	42060
May	9816	38152	34742	19162	229917	33755
June	7356	28314	29942	15606	215702	32857
July	20247	32392	34546	29317	283201	43902
August	28237	36550	35315	32442	294814	66849
September	16188	30103	32438	26121	278888	53255
October	21314	34982	34905	27166	284611	63999
November	15251	25468	30532	14296	206449	45122
December	14617	31101	21049	18900	240109	45425
January	17013	41800	20762	29659	229673	47859
February	34085	66177	30419	52571	210727	58279
March	Nil	43141	64367	22986	388033	34328
TOTAL	191699	440948	402736	307562	3209046	567690

No. of Corrections :

Month	Ayiloor	Thiruvazhiyadu	Paruvassery Palliyarakavu	Anthimahakalan kavu	Parakkottukavu	Valayampulli kavu
April	29459	13986	49395	91696	68284	32990
May	29578	16471	43271	92129	153815	38161
June	24935	12976	51831	69640	63958	35669
July	25705	17498	50572	103716	114692	47207
August	36288	19126	69622	110248	124028	51994
September	35689	15912	48087	95163	71658	38032
October	32549	13428	50956	105403	93501	42805
November	23602	11379	41246	113856	53903	29365
December	28562	9855	59952	109015	69104	35307
January	41025	10719	44154	82204	65256	33518
February	34265	18414	37972	74524	60386	33943
March	29218	13513	45049	183156	58044	51115
TOTAL	370875	173277	592107	1230750	996629	470106

No. of Corrections :

Month	Pallanchathannur	Karumarakkad	Kurumakkavu	Kodumbu	Chittoorkavu	Pazhayannurkavu
April	31135	63202	28692	25867	146546	80407
May	29846	82855	27976	23701	170307	95325
June	26743	80126	19224	19952	159189	82216
July	29642	108065	30571	31732	198521	115287
August	34619	99958	30516	25901	203010	123141
September	41944	97831	26110	28768	174418	117024
October	45403	92969	31255	34220	154285	168895
November	27504	73929	28855	45772	143610	96439
December	31379	70721	26683	31345	184076	110032
January	33872	84591	25787	26028	134229	90994
February	33047	96055	35994	17974	149052	89974
March	27987	72432	21999	98579	171229	143295
TOTAL	393121	1022734	333662	409839	1988472	1313029

No. of Corrections :

Month	Lankeswaram	Nelluvai Udayasthamana Pooja	Niramangalam	Thiruvillwamala (PV Sales)	Nelluvai (PV Sales)	TOTAL
April	60315	Nil	Nil	102351	123194	3014983
May	74720	Nil	Nil	148770	170296	3342881
June	57020	6348	Nil	142302	140974	2859125
July	71309	Nil	Nil	359286	205390	4541803
August	75891	6348	Nil	409754	179346	4898522
September	65627	Nil	Nil	187042	131908	3565059
October	80697	76175	Nil	174051	164340	3912855
November	59451	184090	20722	130708	111735	3111493
December	75727	Nil	17392	174213	158869	3296679
January	107116	228525	23138	134596	246164	3878798
February	83716	Nil	27139	157777	101880	3658654
March	65134	Nil	18503	105947	111595	3435253
TOTAL	876723	501486	106894	2226797	1845691	43516105

No. of Corrections :

2) Bhandaram Collection 2016-17

	4/16	5/16	6/16	7/16	8/16	9/16	10/16	11/16	12/16	01/17	02/17	03/17	Total
Thiruvilwamala	196572	214183	172902	328101	766079	348941	183382	242824	301013	205915	359503	131348	3450763
Panangattukara	47224	33271	38195	53876	41082	43671	45859	41535	79212	34994	125118	158023	742060
Nelluvai	128505	121626	132558	175499	182529	174488	121091	153097	166616	470411	173858	121997	2122275
Nenmara	657970	191267	201396	159722	154470	278131	188277	127284	296204	123047	145904	247683	2771355
Chittur	279850	152082	275108	234489	339685	277046	264035	219836	302772	236364	256593	567458	3405318
Pazhayannur	176727	119278	159384	120105	128763	137665	175912	232961	100098	154549	119593	172730	1798765
Karumarakkadu	21656	14970	16240	44256	21682	19283	61432	24014	35636	22132	43867	62512	387680
Uthralikkavu	59992	65415	46213	79437	83079	95986	64508	69892	74671	66868	21044	335415	1062520
Venganellur	23681	28968	15827	22531	20753	23233	66568	45377	46643	24807	51263	52279	421930
Mayannur	45911	82827	78773	69620	97704	52318	49359	105748	67688	67990	147539	78037	943514
Parakkottukavu	35140	97301	NIL	65636	NIL	75222	NIL	73422	69037	NIL	47747	34984	498489
Pallanchathannur	NIL	8977	90580	4957	NIL	50045	32663	10665	83680	NIL	NIL	148677	430244
Mullakkal	21674	23922	47876	NIL	44265	29436	21021	NIL	99809	1829	95686	100479	485997
Anthimahakalank avu	50501	30550	54864	16445	50603	46409	70458	40114	55602	34579	31166	246332	727623
	1745403	1184637	1329916	1374674	1930694	1652874	1344565	1386769	1778681	1443485	1618881	2457954	19248533

No. of Corrections :

3) Nadavaravu, Rent and other items Collection 2016-17

	4/16	5/16	6/16	7/16	8/16	9/16	10/16	11/16	12/16	01/17	02/17	03/17	Total
Thiruvilwamala	68898	19896	192186	535816	384117	229187	87983	47954	78264	127309	486500	111272	2369382
Panangattukara	9322	30	NIL	NIL	2000	10	NIL	NIL	300	17250	70	120	29102
Nelluvai	137227	116309	105801	386229	144873	260571	488814	458489	130735	141527	118826	187086	2676487
Nenmara	51500	1000	NIL	3255	1000	4500	3700	700	20100	1700	700	21002	109157
Chittur	7822	7991	NIL	11288	2010	5436	9152	5883	21567	24630	7759	50415	153953
Pazhayannur	20000	25000	101001	10000	5010	5000	10700	13030	6230	17100	11400	96240	320711
Karumarakkadu	2650	NIL	10	NIL	600	2300	4125	700	NIL	2298	NIL	14350	27033
Uthralikkavu	3000	3630	1660	61837	470	6200	27075	4120	1500	5020	345000	2800	462312
Venganellur	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	4850	NIL	5650	200	10700
Mayannur	1500	13950	NIL	NIL	4384	4500	3130	1500	8240	3690	5205	4110	50209
Parakkottukavu	2030	149580	44	304	65	NIL	NIL	NIL	NIL	NIL	50	NIL	152073
Pallanchathannur	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Mullakkal	50	NIL	NIL	NIL	NIL	1608	NIL	NIL	9300	22998	108065	29405	171426
Anthimahakalankavu	NIL	NIL	NIL	NIL	NIL	20000	NIL	NIL	NIL	21800	NIL	70760	112560
TOTAL	303999	337386	400702	1008729	544529	539312	634679	532376	281086	385322	1089225	587760	6645105

No. of Corrections :

(Expenditure)
Various expenditures during 2016-17

Month	Salary Expenditure	Daily Wage Expenditure	Surrender Estt. (Except AC)	Surrender (Temple Servants)	DA Arrear of previous staff, Subsistence Allowance and Surrender of AC with DA arrear	Bonus & Festival Allowance
April	5196397	914611	383240	589328	6332+13230+72487 +22032=114081	25100+99200+1019300=1143600
May	5217860	965100	88314	431166		
June	5173454	973082	171170	136793		
July	5292481	989300	25168	57214		
August	5637795	1005650	69401	487702		
September	5654527	1077689	163603	260931		
October	5727405	1089700	127253	245181		
November	5713741	1035994	42580	432304		
December	5694289	1091525	19530	162593		
January	5764035	1007350	19530	NIL		
February	5735418	1095350	39202	156310		
march	5853866	1022900	48954	520600		
TOTAL	66661268	12268251	1197945	3480122	114081	1143600

No. of Corrections :

Month	TA, Special Duty Allowance (Estt.)	TA, Special Duty Allowance (Temple Staff)	Uniform Allowance	Vazhipadu pirivu Allowance (10%)	Optical Allowance	Medical Aid
April	2250	21137	-	-	-	-
May	600	4505	-	-	1000	-
June	3000	1881	-	-	-	25000
July	150	2463	17000	3396	-	-
August	2000	27888	-	32800	-	-
September	8227	5190	-	2819	-	-
October	3320	-	-	-	-	-
November	320	-	-	2000	-	-
December	1250	-	-	-	-	-
January	750	-	-	-	-	-
February	500	-	-	-	-	-
march	4195	-	-	-	-	-
TOTAL	26562	63064	17000	41015	1000	25000

No. of Corrections :

Month	Thanthri Dakshina	Nithya Nidanam	Pulavalaima Allowance	Telephone Charges	Water Charges	Cattle feeds
April	4200	70065	19500	1538	-	3100
May	1400	70065	2500	3297	-	3000
June	4200	70065	2100	2848	-	3100
July	5600	70065	13200	3438	560	3000
August	4200	70065	6500	5813	-	3100
September	2800	70065	15300	4248	-	3100
October	2800	70065	8750	1271	-	3000
November	7000	70065	7000	4122	-	3100
December	5600	70065	16800	1315	-	3000
January	2800	70065	-	3608	-	3100
February	4200	70065	-	2198	-	3100
march	4200	70065	-	1574	-	2800
TOTAL	49000	840780	91650	35270	560	36500

No. of Corrections :

Month	Cattle Labour Charge	Photostat & Computer	Diesel Charges	Car Hire Charges	PCR Works	Electric Equipment purchase
April	3100	1578	4057	17148	67951	-
May	3000	1837	2087	8832	12241	2500
June	3100	2129	4422	8820	17912	-
July	3000	2242	2357	8460	-	-
August	3100	3705	1088	9852	209700	415
September	3100	3288	2400	10416	315208	-
October	3000	2894	4283	11232	21084	-
November	3100	1289	3335	7668	-	-
December	3000	20546	1190	12000	47938	-
January	3100	743	2427	10956	-	-
February	3100	2540	1278	9660	-	-
march	2800	5024	2555	11064	168098	-
TOTAL	36500	47815	31479	126108	860132	2915

No. of Corrections :

Month	Building Repair	Festival (Samithies) Contribution	Other Festival Expenses	Punarjani Noozhal related expenses	Thiruvona Oottu & Annadanam	Vedi Vazhipadu
April	-	-	-	-	15000	3279
May	10781	2118	89704	-	30000	-
June	-	-	51290	-	15000	-
July	-	-	17850	-	15000	-
August	-	150600	-	-	300000	-
September	-	231800	14100	-	160000	-
October	-	48263	30002	41263	12000	-
November	-	-	-	18382	12000	-
December	-	-	-	-	12000	-
January	-	-	-	-	12000	-
February	-	-	14000	2472	12000	-
march	-	-	54444	968	13500	-
TOTAL	10781	432781	271390	63085	608500	3279

No. of Corrections :

Month	Electricity Charges	Other Charges	Miscellaneous expenditure in temples	Total
April	162383	3931	-	
May	-	10200	-	
June	175753	11294	-	
July	-	14905	-	
August	180039	10340	10500	
September	-	16278	-	
October	160415	18800	4000	
November	-	17010	11605	
December	162010	32240	15700	
January	-	18225	5000	
February	113959	4388	7400	
march	-	28118	29187	
TOTAL	954559	185729	83392	89811053

No. of Corrections :

Avakasi Vihitham paid during 2016-17

Month	Thiruvilwamala	Pazhayannur	Thiruvanikkavu	Nelluvai Temple	Nelluvai Vennacharth	Kulappura – Mangalam Temple
April	34867	7470	5708	9517	3875	4492
May	29670	8601	6428	9220	3750	2731
June	30463	7135	7497	10189	3875	1441
July	24837	5774	5338	9176	3675	1266
August	48887	8571	6403	13785	3875	3578
September	54350	9700	6863	12675	3750	3232
October	30958	8226	6120	10411	3750	3542
November	29830	9550	5381	13223	2375	3834
December	23734	7146	5657	10380	-	4001
January	29605	7664	6741	11603	-	3677
February	24702	6974	5632	17341	2750	3451
march	30331	6924	7731	9489	3500	-
TOTAL	392234	93735	75499	137009	35175	35245

No. of Corrections :

Month	Uthralikkavu	Pallimanna	Venganellur	Mayannurkavu	Thrithamthali Melkavu	Thrithamthali Keezhkavu
April	8301	1613	5341	8189	5294	2081
May	7498	887	4299	4881	3196	379
June	7342	1110	4312	6423	3787	439
July	6603	2886	5614	5766	3203	341
August	9493	1861	6134	5307	4138	983
September	8270	1752	6750	5302	4079	1341
October	7865	1152	5356	5428	4240	702
November	9416	1653	5594	6176	3873	782
December	7178	1048	5386	4765	3169	623
January	8446	735	4968	4416	3710	599
February	8220	1151	8366	4943	4365	734
march	10342	-	6248	4395	5338	1633
TOTAL	98974	15848	68368	65991	48392	10637

No. of Corrections :

Month	Mullakkal	Varavoor – Palakkal	Mathoor	Nellikulangara	Pothundi	Ayiloor
April	2889	2364	2745	17246	5016	1794
May	2176	2446	1225	12585	4354	1501
June	2582	2468	1148	9263	4568	1550
July	1699	2064	921	10386	4106	1081
August	1954	2389	205	12126	4811	1093
September	2243	2314	2031	11915	5402	1512
October	1929	2270	1500	9846	4427	1435
November	2262	2478	1541	11080	5210	1437
December	1585	2025	956	8275	4046	1011
January	1569	1169	1115	9708	5164	1354
February	2828	1187	1794	8807	4692	1659
march	3726	1695	2914	8478	4676	1348
TOTAL	27442	24869	18095	129715	56472	16775

No. of Corrections :

Month	Thiruvazhiyadu	Paruvassery Palliyarakkavu	Anthimaha kalankavu	Parakkottu kavu	Valayampilly kavu	Pallan chathannur
April	2923	5923	7813	8800	1686	1968
May	2701	6078	5553	7673	1666	1837
June	3447	5947	5391	10050	1764	1678
July	2500	6786	4594	5481	1682	1504
August	3312	5715	5546	10649	2144	1672
September	3625	7402	6108	9997	2390	2046
October	2606	6352	5791	5766	1696	2200
November	2386	5853	5967	9651	2084	2653
December	1887	4840	6673	4005	1349	1525
January	1820	7245	6178	6978	1604	1727
February	1778	5118	4708	6086	1463	1918
march	3147	4407	4406	5310	1491	1729
TOTAL	32132	71666	68728	90446	21019	22457

No. of Corrections :

Month	Karumarakkad	Kurumakkavu	Kodumbu	Chittoorkavu	Pazhayannurkavu	Lankeswaram
April	5761	1907	1203	2421	4077	7829
May	4087	2156	1546	2981	3857	6453
June	4789	1937	1253	3555	3778	7125
July	4522	1376	6725	3856	3667	5834
August	6188	1969	1736	2825	4296	6577
September	5819	2485	1214	2709	4683	6461
October	5298	1744	1392	3181	4700	6320
November	5294	2055	1450	2840	4408	8056
December	4589	2302	2091	2631	4614	6747
January	4150	2350	1960	2320	5465	7259
February	4603	1835	1469	3151	4176	9366
march	5021	1858	709	2834	4073	7270
TOTAL	60121	23974	22748	35304	51794	85297

No. of Corrections :

Month	Nelluvai Udayasthamana Pooja	Niramangalam	Total
April	-	-	181113
May	-	-	152415
June	-	-	156306
July	1 084	-	144347
August	-	-	188222
September	1084	-	199504
October	-	-	156203
November	13008	-	181400
December	31436	1084	166758
January	-	1203	152502
February	39024	1232	195523
march	-	1036	152059
TOTAL	85636	4555	2026352

DEPUTY DIRECTOR

No. of Corrections :