

REPORT ON THE AUDIT OF ACCOUNTS  
OF COCHIN DEVASWOM BOARD  
FOR THE YEAR 2015-16  
(DBAR /2017)

NO.KSA(CDB) C- 470/2017 Dated: 14.09.2017

Audited by

DEPUTY DIRECTOR OF KERALA STATE AUDIT,  
COCHIN DEVASWOM AUDIT  
THRISSUR

No.KSA (CDB) C- 470 /2017

Office of the Deputy Director of  
Kerala State Audit,  
Cochin Devaswom Audit,Thrissur.  
Dated : 14.09.2017  
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 2015-16  
(DBAR - /2017) – Forwarded.

The Report on the audit of accounts of Cochin Devaswom Board for the year 2015 - 16 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:

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## 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 2015-16. Matters relating to the period subsequent to 2015-16 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 31<sup>st</sup> March 2016.

Test audit of receipt accounts of 46 out of 63 Devaswoms, 1 Sathram of Chottanikkara and Rent collection of Board under the Cochin Devaswom Board for the year 2015-16 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, 4 of its sub offices i.e., Office of the Asst. Commissioner, Chottanikkara, Thrissur, Thiruvilwamala 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	Amount received from Government - Unutilised amount of ₹2820000/- to be refunded	2.3.3.
3	Wrong debit in bank passbooks ₹317.15lakhs , wrong credit ₹ 93.79 lakhs immediate corrective action sought for clearing the wrong entries.	2.3.4.
4	Summary of Receipts and Disbursements	2.6
5	Investments	2.12
6	Amount not credited in Bank Account ₹64988/-	3.5.
7	Collection amount of 3 ticket books not seen credited in collection register –loss of ₹44,000/- (Thriprayar Devaswom)	3.7
8	Refund of amount as excess remittance further action suggested (Thriprayar Devaswom)	3.18
9	Part of the collection amount is remitted first and the balance amount is remitted after a few months (Kurekkad Devaswom)	3.22
10	Auction of Nadavaravu items: Loss of ₹143721/- may be recovered	3.25
11	Turmeric received – Disposal at much lower rate (Thanikkudam Devaswom)	3.27
12	Pepper auction during 1190 ME Bharani Festival – verification of file no. A9-7328/15 - Irregularities noticed-(Sree Devaswom)	3.57

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13	Number of 'velli elassu' received from contractor does not match with the quantity of silver given – huge loss to GDF – Enquiry suggested (Chottanikkara Devaswom)	3.64
14	Arrears of rent and service tax of 4 shopping complexes of Cochin Devaswom Board during 2015-16	3.71.1
15	Rent agreement not executed (Chottanikkara Sathram)	3.71.4
16	Omission to recover income tax at source – omission may be explained (Chottanikkara Assistant Commissioner's Office)	4.2.9
17	Computerisation of receipt collection – Certification of software suggested – (Chottanikkara Assistant Commissioner's Office)	4.2.11
18	Kailasam shopping complex- commercial space available – not rented out even after eight years of its construction – Burden of maintenance cost without any return- Enquiry Suggested.	4.3.1
19	Demolition of the G-Block Building – wooden furniture taken away by the contractor – Loss not fixed and demanded - even after board order (Chottanikkara Sathram)	4.3.5
20	Mulamkunnathukavu Temple – Repairs – Irregularities	4.3.10

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 (01.4.2015 to 31.03.2016)
Members	: 1) Sri.E.A.Rajan (01.04.2015 to 31.03.2016) 2) Sri.K.D.Bahuleyan (01.04.2015 to 31.03.2016)
Special Devaswom Commissioner	: Sri.K.R.Haridas (01.04.2015 to 31.03.2016)
Secretary	: 1) Smt.V.Rajalakshmy (1.04.2015 to 31.03.2016)

## 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'.

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

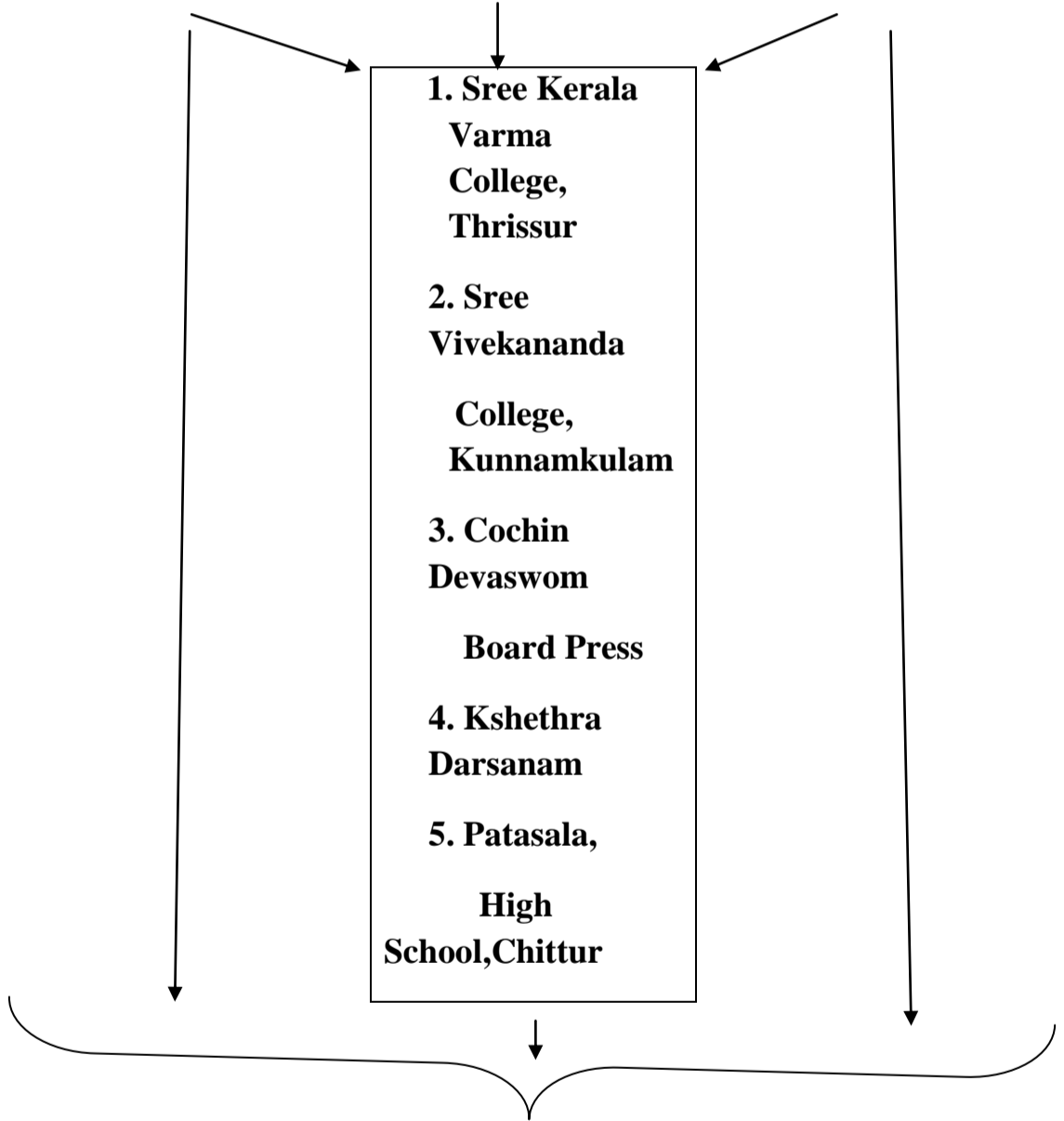
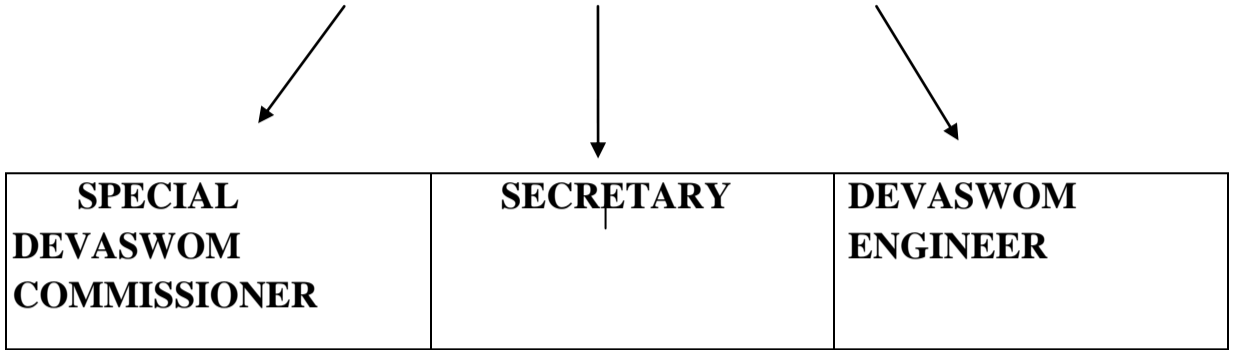
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**ORGANISATIONAL CHART**

COCHIN DEVASWOM BOARD

(PRESIDENT AND TWO MEMBERS)



<b>ASSISTANT COMMISSIONER OF THIRUVILWAMALA GROUP</b>	<b>ASSISTANT COMMISSIONER OF THIRISSUR GROUP</b>	<b>ASSISTANT COMMISSIONER OF THIRUVANCHIKULAM GROUP</b>	<b>ASSISTANT COMMISSIONER OF THIRIPPUNITHURA GROUP</b>	<b>ASSISTANT COMMISSIONER OF CHOTTANIKKARA DEVASWOM</b>
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## CHAPTER -2

### FINANCE OF COCHIN DEVASWOM BOARD

#### 2.1.BUDGET ESTIMATE

The Budget Estimate for the year 2015-16 and the revised budget estimate for the year 2014-15 were passed as per resolution No.26 dated: 18.03.2015 of the Cochin Devaswom Board. The revised estimate for the year 2015-16 was passed as per resolution No.46 dated:16.3.2016 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. During the year 2015-16 as the Board prepared the Budget without following any Rules or Manual the Budget proposals were not accurate and led to failure budgetary control.

##### 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 2015-16 proposed a surplus of ₹5,15,300/-. It estimated a receipt of ₹149,30,82,100/- against an anticipated expenditure of ₹149,25,66,800/- . 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 ₹139,05,43,200/- against an anticipated expenditure of ₹139,46,44,000/- and a closing balance of (-)₹4100800/-.

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.

**TABLE 2.1. TOTAL RECEIPTS AND EXPENDITURE**

Head	Receipts			Expenditure		
	Actual Receipt	Revised Budget Provision	Amount of Deviation in ₹ and %	Actual Expenditure ₹	Revised Budget provision ₹	Amount of deviation in ₹ and %
Revenue	761024409.28	746490100	14534309.28 (+)1.95%	726845498.17	761358000	(-) 34512501.83 (-)4.53%
Capital	5435897	5577000	(-)141103 (-)2.53%	29483693	29535000	(-)51307 (-)0.17%

**TABLE 2.2. RECEIPT- DEVIATION FROM REVISED BUDGET**

Budget Head	Item	Actual Receipt ₹	Revised Budget Provision ₹	Amount of Deviation ₹	Percentage of Deviation
06(1)	Sale proceedings of Nadavaravu articles including paddy	61176974.05	50000000.00	11176974.05	(+) 22.35%
10	Receipt for Ulsava Fund	7287078.00	6000000.00	1287078.00	(+)21.45%
11	Miscellaneous Income from Temple	393626.00	275000.00	118626.00	(+)43.14%
14	Income from Devaswom Press	40519.00	60000.00	(-) 19481.00	(-)32.47%
17	Income from Control Institutions	848439.00	520000.00	328439.00	(+)63.16%
18	Other receipts	20019295.02	12515000.00	(+)7504295.02	+ 59.96%
23	Temple Department Fund	559612.00	350000.00	209612.00	(+) 59.89%

**TABLE 2.3. EXPENDITURE- DEVIATION FROM REVISED BUDGET**

Budget Head	Item	Actual Expenditure	Revised Budget Provision	Amount of Deviation	Percentage of Deviation
55	Pay and allowance of Deputation Staff	1828978.00	2300000.00	(-)471022.00	(-)20.48%
60	Medical Insurance	332775.00	200000	132775	(+)66.39%
62	Expenditure on vedi vazhipadu	10960452.00	12500000	(-)1539548	(-)12.32%

No. of Corrections:

65	Miscellaneous expenditure in temples	2520474.00	1300000.00	1220474.00	(+)93.88%
68	Expenditure on Devaswom Live Stock	10679211	12655000	(-)1975789	(+)15.61%
71	Expenditure on Publication	1476428	435000	1041428	(+) 239.41%

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.

### 2.2.3. CONCLUSION AND RECOMMENDATIONS

On perusal of the Budget estimate it is revealed that against the total provision of ₹ 13905.43/- lakhs towards receipt as per revised budget estimate, the actual receipt of 2015-16 turned out to be ₹13874.92/- lakhs showing a deficit of 30.51 lakhs. The expenditure incurred during the year was ₹13622.5/- lakhs which lead to a surplus of (+) ₹252.42/- lakhs.

Following recommendation are made after analysing budgetary process and expenditure of the Board during 2015-16.

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 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 “Non- 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 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.
- 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 1/11/2016 which was prepared in their accounting software under cash basis accounting system. The balance sheet as on 31.03.16 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 Head 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 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 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. AMOUNT RECEIVED FROM GOVERNMENT - UNUTILISED  
AMOUNT OF ₹2820000/- TO BE REFUNDED**

Government vide order No.G.O.(Rt.)5881/2014/RD dated: 26.11.14 had sanctioned 1.83 crores to various Temples under Cochin Devaswom Board for renovation of ponds. Board had withdrawn the money in full from Government account and has kept it in TSB Account No.SPL-TSB-17 at District Treasury, Thrissur. During 2014-15 an amount of ₹33.169 lakhs was distributed to various Temple Samithies for renovation purpose. The same amount was not included in the annual accounts for 2014-15 (it was included as para No.2.3.3 of Audit Report for 2014-15).

Detailed expenditure towards the amount received for the year 2014-15 and 2015-16 are shown below.

Sl. No.	Name of Temple	Amount sanctioned	Amount paid in 2014-15	Amount paid in 2015-16	Remarks
1.	Ashtamangalam Siva Temple	2000000	508020	1491980	
2.	Koothapady Sree Dharma Sastha Temple, Thanmanam	1230000	640530	589470	
3.	Mudikodu Siva Temple	2000000	599600	1400400	
4.	Pookkattikkara Karamukku Temple	2000000	-	2000000	
5.	Poonithura Kottaram Temple	1250000	838800	411200	
6.	Puranattukara Mahavishnu	2000000	729990	1270010	

No. of Corrections:



7.	Sree Karthiyani Devi Temple Anthikkad	2500000	-	2500000	
8.	Annamanada Mahadeva Temple	2500000	-	2500000	
9.	Thrikkumarakudam Temple	1700000	-	-	Work not executed.
10.	Kochi- Pazhayannur	1120000	-	-	Work not executed
	Total	18300000	3316940	12163060	

From the table it can be seen that the amount allotted to Thrikkumarakkudam Temple of ₹1700000/- and Kochi Pazhayannur temple of ₹1120000/- total ₹2820000/- was not utilised for this purpose. The time limit towards expenditure was extended up to 31.3.2016 vide G.O.(Rt.)No.10530/2015/fin. dt: 04.12.2015. After that no extension of time is seen given by Government till date of audit (ie.8.8.2017). Hence it is suggested in audit that either extension of time for completion shall be obtained from Government or else the balance amount of ₹28,20,000/- shall be refunded to government.

**2.3.4. WRONG DEBIT IN BANK PASSBOOKS ₹317.15LAKHS ,WRONG CREDIT ₹ 93.79 LAKHS IMMEDIATE CORRECTIVE ACTION SOUGHT FOR CLEARING THE WRONG ENTRIES.**

Bank reconciliation statement prepared by CDB as on 31.3.2016 shows that various banks have wrongly debited CDB bank account with ₹3,17,14,955.41/- (loss for CDB) and wrongly credited with ₹93,78,963.02/- (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 2008-09 to 2015-16. 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.

**2.3.5. CREDIT PARTICULARS OF THE AMOUNT SHOWN AS “NOT CREDITED” IN RECONCILIATION STATEMENT SHALL BE PRODUCED**

Details of the reconciliation statement prepared by Thrippunithura Assistant Commissioner for the Group as on 31.3.16 are as stated below.

No. of Corrections:

Bank balance as per Cash book	6779848
<u>Add:</u> Uncashed Cheque	636305
Total	7416153
<u>Less:</u> Fund Transfer not credited in pass book	3500000
Total	3916153
<u>Less:</u> Bank charges debited	17810
Total	3898343
<u>Less:</u> Difference in OB during March 12	12
Bank Balance as per Pass Book	<b>3898331</b>

As per the reconciliation statement an amount of ₹35,00,000/- is pending credit to the Group's Bank account as on 31.3.16. At the time of audit it was explained that out of this amount (viz: ₹35,00,000/-), ₹30,00,000/- was the amount transfer credited to the Group's Account on 30.3.16, as per the order of the Board, which was subsequently credited to the account after 31.3.2016. However, details of the remaining five lakhs were not forthcoming.

For the reasons stated above the omission to credit ₹5,00,000/- to the bank account of Group shall be explained.

#### 2.4.THE FOLLOWING IRREGULARITIES ARE FOUND DURING ACCOUNTS VERIFICATION

I)In Cochin Devaswom Board it is usual practice that as and when there is a need to meet an expenditure and fund balance is not satisfactory in a particular account amount is invariably transfer credited from one account to another by cheques. This type of transaction is not included in both receipt and payment side of annual accounts.

The following cheques were seen used to transfer credit the amount as mentioned above. But these are shown as uncashed cheques while reconciliation is prepared for the financial position of accounts. This may be satisfactorily explained.

Details of cheques are as follows.

No. of Corrections:

Sl. No.	Bank Account	Cheque No.	Amount	Transferred Bank Account
1.	Vijaya Bank Chottanikkara - 6040	331093	6500000	DLB Thrissur - 13663
2.	'' ''-6040	331094	1000000	Vijaya Bank Thrippunithura - 10163
3.	'' '' - 6040	331095	1000000	Vijaya Bank Chottanikkara - 6844
4.	DLB Thrippunithura - 44404	237538	1700000	DLB Thrissur - 13663
5.	DLB Vadakkanchery - 1193	001048	1800000	DLB Thrissur - 13663
6.	DLB Thiruvanchikkulam - 2501	874458	8000000	DLB Thiruvanchikkulam - 21320
7.	DLB Irinjalakuda - 23154	870290	2000000	DLB Thiruvanchikkulam - 21320
8.	Vijaya Bank Ernakulam - 6651	670700	2000000	Vijaya Bank, Thrippunithura - 10163
9.	DLB Pazhayannur - 16893	210483	1000000	DLB Wadakkanchery - 50643
10.	DLB Vallangi - 1421	961128	300000	DLB Wadakkanchery - 50643
11.	DLB Chittur - 602	552892	1200000	DLB Wadakkanchery - 50643
	Total		26500000	

In the absence of satisfactory explanation the effect of ₹2.65 crores on financial position may be explained.

II) Government vide order No. G.O.(Rt.)5881/2014/RD. Dated: 26.11.14 had sanctioned 1.83 crores to various Temples under Cochin Devaswom Board for renovation of ponds. Board had withdrawn the money in full from Government account and has kept it in TSB Account No.SPL.TSB. 17 at District Treasury, Thrissur. During 2014-15an amount of 33.169 lakhs was distributed to various Temple Samithies for renovation purpose. The same amount was not included in the annual accounts for 2014-15. ( It was included as para No.2.3.3 of Audit Report for 2014-15). During 2015-16

No. of Corrections:

₹121.63 lakhs was utilised from the balance amount available. As in the previous year this amount was not included in the payment side of annual accounts for 2015-16 submitted to audit. This omission may be explained

## 2.5. FINANCIAL POSITION

The financial position for the year 2015-16 is as shown below.

Opening Balance	10,78,41,408.91
Receipts	138,74,91,800.87
Total	149,53,33,209.78
Payments	136,22,49,871.17
Closing balance	13,30,83,338.61
<u>Details of Closing balance</u>	
Cash balance as per pass book	14,87,19,540.22
Add: Wrong debit by bank	3,17,14,955.41
Less: Wrong credit by bank	93,78,963.02
	17,10,55,532.61
Less: Un cashed cheque	3,79,72,194.00
Balance as per Cash Book	<u>13,30,83,338.61</u>

Abstract of receipt and charges of Cochin Devaswom Board for 2015-16 is appended in this report (Appendix-I) and the cash balance of accounts is appended in this report (Appendix – II).

## 2.6. SUMMARY OF RECEIPTS AND DISBURSEMENTS

Table summarizes the finance of the Cochin Devaswom Board for the year 2015-16 covering Revenue Receipts, Revenue Expenditure, Capital Receipts and Capital Expenditure.

No. of Corrections:

Table 2.4. SUMMARY OF RECEIPTS AND DISBURSEMENT 2015-16  
A COMPARISON WITH 2014-15

<u>RECEIPTS (₹ in lakhs)</u>			<u>EXPENDITURE (₹ in lakhs)</u>		
<u>REVENUE HEAD</u>			<u>REVENUE HEAD</u>		
	2014-15	2015-16		2014-15	2015-16
Opening balance	1136.65	1078.41			
Income from Thanathu land and annuity Receipts from Chappal counter and other receipt	280.34	424.00	Establishment	2051.06	2384.88
Rent received	542.31	514.70	Establishment charge for temple employees	2625	2820.83
Interest received	51.23	44.18	Temple Expenses	597.59	594.15
Bhandaram collection	2346.45	2516.54	Other items	515.25	488.77
Vazhipadu collection	3653.87	4051.61	Daily wages	289.15	293.40
Income from institutions other than Temple	55.99	59.22	Maramath	552.18	686.42
Sub total	6930.19	7610.25	Sub Total	6630.23	7268.45

<u>RECEIPTS (₹ in lakhs)</u>			<u>EXPENDITURE (₹ in lakhs)</u>		
<u>CAPITAL HEAD</u>			<u>CAPITAL HEAD</u>		
	2014-15	2015-16		2014-15	2015-16
Shopping complex Donation	10.18	18.26	Original Maramath works	00.00	00.00
Withdrawal of Surplus Investment	1.50	00.00	Investment of funds	579.94	276.15
Sale proceeds	1.84	0.15			
Temple Development fund	2.95	5.60	Purchase of Assets	12.88	18.69
Sale of Gold and Silver	31.92	30.35			
Sub Total	48.39	54.36	Sub Total	592.82	294.84

No. of Corrections:

Debt Head	5501.63	6210.32	Debt Head	5315.40	6059.21
Grand Total	13616.86	14953.34	Closing balance	1078.41	1330.83
			Grand Total	13616.86	14953.34

Significant changes during 2015-16 over previous year are shown below.

1. Revenue receipts grew by 9.8% (₹680.06 lakhs) over to that in the previous year. The increase is mainly contributed by revenue from vahipadu (₹397.74 lakhs) Bhandaram (₹170.09 lakhs) Income from thanathu land (₹143.66 lakhs) and Income from other institutions (₹3.23 lakhs). But Rent received and interest received show a decreasing trend.
2. Revenue Expenditure increased by 9.62%(638.22 lakhs)
3. Board ran into a surplus of ₹1330.83 lakhs during 2015-16.

### REVENUE EXPENDITURE

A financial performance comparison statement between 2014-15 and 2015-16 is given below.

Item	2014-15	2015-16	Difference	Percentage
Revenue Receipts	693018700.09	761024409.28	68005709.19	9.81
Revenue Expenditure	663023500.00	726845498.17	63821998.17	9.62
Surplus	29995200.09	34178911.11	4183711.02	13.95

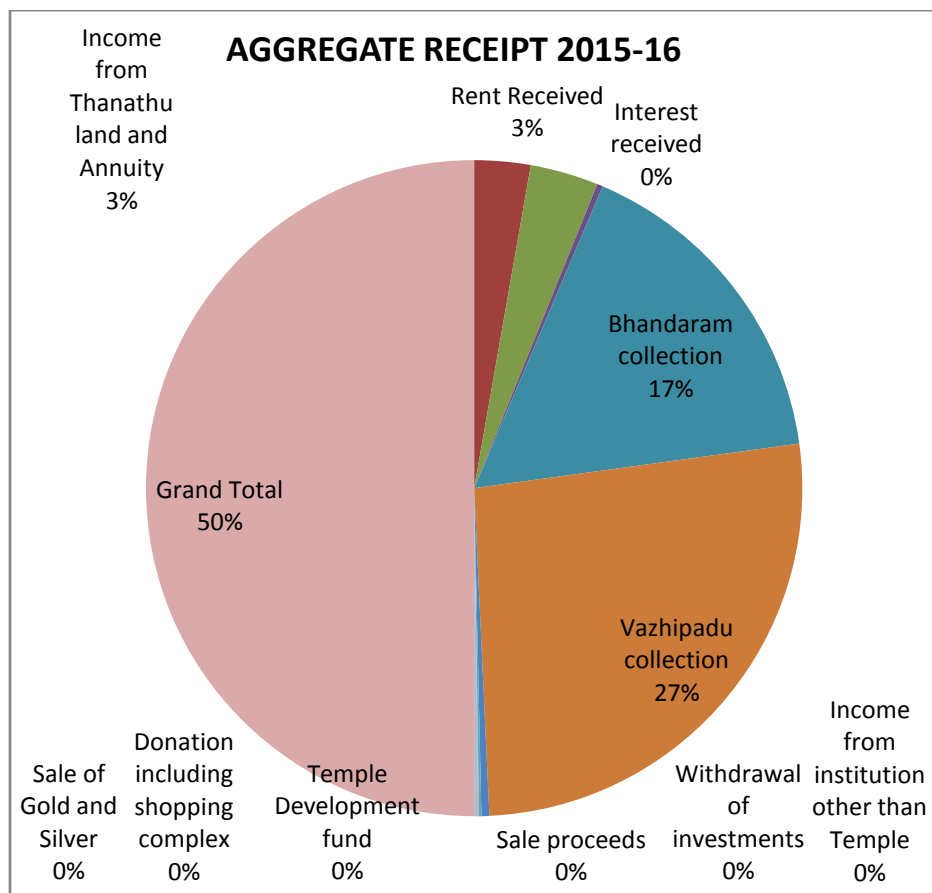
### 2.7.TRENDS AND COMPOSITION OF AGGREGATE RECEIPTS

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 ₹54.36 lakhs which consists mainly of Donation including Shopping complex (₹18.26 lakhs), Temple Development fund (₹5.60 lakhs), Sale Proceeds (₹0.15 lakhs), and Sale of gold and silver(₹30.35 lakhs). Table shows the actual receipts of the Cochin Devaswom Board for the year 2015-16 is ₹7664.61 lakhs (excluding receipts under Debt Head). Income from Bhandaram and vazhipadus (₹6568.15 lakhs) constitutes 86% of the total receipts.

Table 2.5. COMPOSITION OF AGGREGATE RECEIPT

Sl.No.	Item	Rupees in Lakhs
	<b>Revenue Head</b>	
1.	Income from Thanathu land and Annuity	424.00
2.	Rent Received	514.70
3.	Interest received	44.18
4.	Bhandaram collection	2516.54
5.	Vazhipadu collection	4051.61
6.	Income from institution other than Temple	59.22
	<b>Capital Head</b>	
7.	Sale proceeds	00.15
8.	Withdrawal of investments	00.00
9.	Donation including shopping complex	18.26
10.	Temple Development fund	5.60
11.	Sale of Gold and Silver	30.35
	<b>Grand Total</b>	<b>7664.61</b>



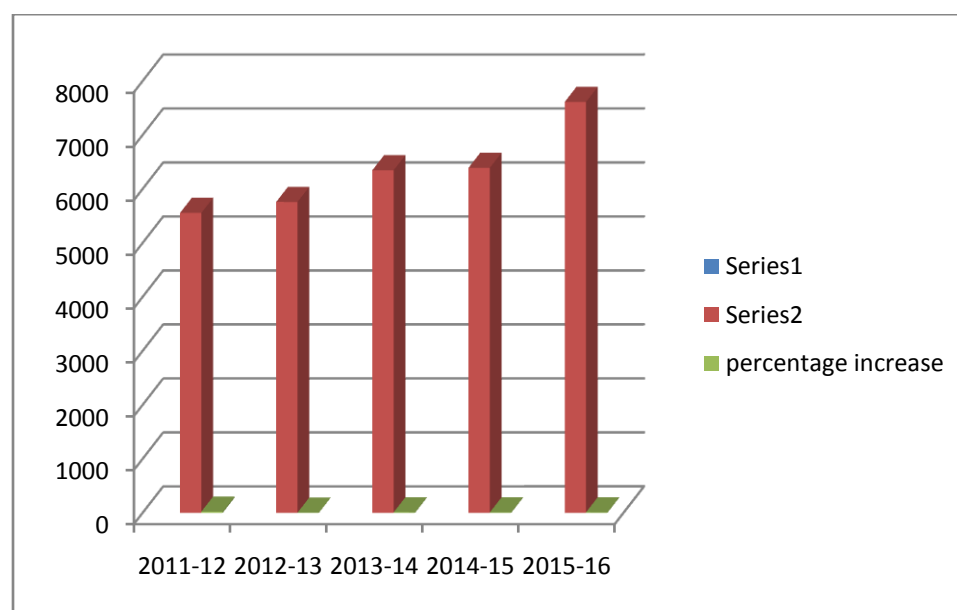
No. of Corrections:

## 2.8. GENERAL TRENDS OF REVENUE RECEIPTS

Revenue receipts in past 5 years and its percentage growth are shown in Table. The revenue receipts has shown an increasing tendency during 2015-16 with a growth rate of 9.81% from ₹6930.18 lakhs in 2014-15 to ₹7610.25 lakhs in 2015-16. The percentage growth of Revenue Receipts for the last 5 years are shown below.

Table 2.6.TRENDS OF GROWTH IN REVENUE

Sl. No.	Item	2011-12	2012-13	2013-14	2014-15	2015-16
1.	Revenue Receipts	5555.76	5759.32	6345.90	6390.18	7610.25
2.	Percentage of increase	22.91	3.67	10.18	9.21	9.81



## 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 East 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.



3. Now the shopping complex under Cochin Devaswom Board are auctioned at a lower rate as compared to the prevalent rate in the 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, Sree Devaswom, Kurumalikkavu Devaswom, Pazhyannur Devaswom, Devaswom Quarters land etc on the basis of feasibility report from Assistant Commissioners concerned. For this a long term planning has to be prepared.

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

₹6518313.00/- and ₹591893.24/- are pending collection as on 31.03.2016 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 2015-16 (Except Debt Head)**

Sl.No.	Items	Amount in Lakhs
1.	Establishment	2384.88
2.	Estt. Temple Servants	2820.83
3.	Temple Expenses	594.15
4.	Other items	488.77
5.	Daily Wages	293.40
6.	Maramath	686.42
7.	Investment	276.15
8.	Purchase and Assets	18.69
	Total	7563.29

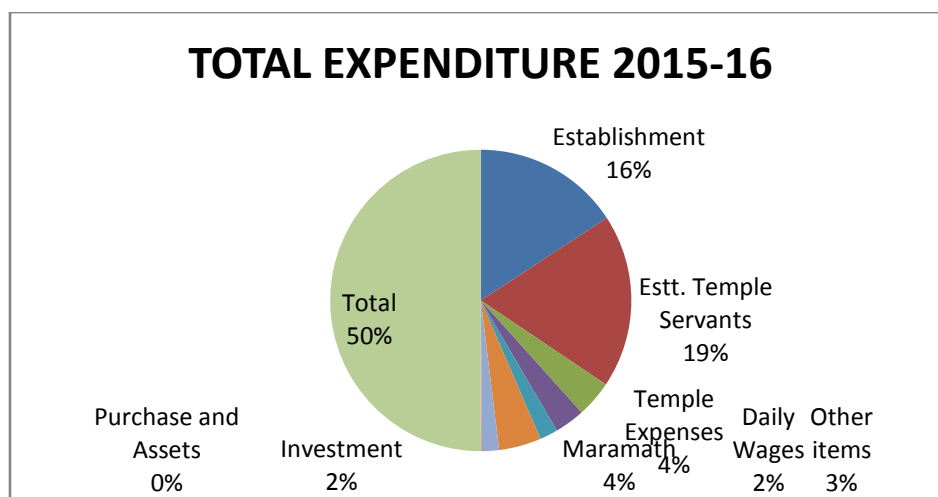


Table shows that total expenditure of Cochin Devaswom Board for the year 2015-16 is ₹7563.29 lakhs. Predominant share of expenditure is for maintaining General Establishment (31%) and the Establishment charge of Temple Servants (37%).

#### 2.11.2. GROWTH OF EXPENDITURE

The total expenditure of the Board for the year 2015-16 comes to ₹7563.29 lakhs. Total expenditure and its annual growth rate are indicated on Table 2.8.

TABLE 2.8 RATE OF GROWTH OF TOTAL EXPENDITURE

	2011-12	2012-13	2013-14	2014-15	2015-16
Total Expenditure	5856.52	6507.41	6198.73	7223.05	7563.28
Rate of growth in 1 (Percentage)	28.84	11.12	(-)4.74	16.52	4.71

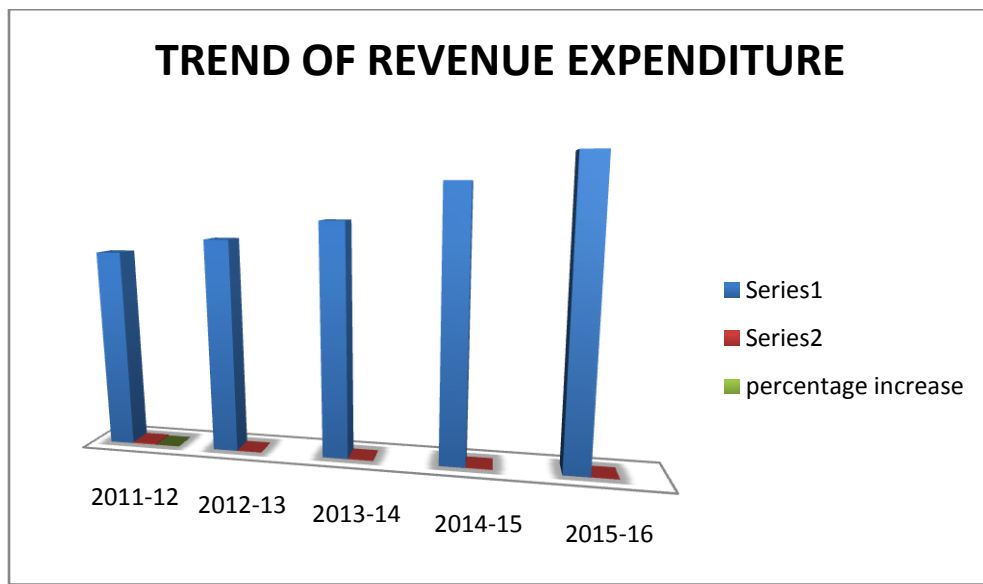
The total expenditure during the year increased to ₹7563.29 lakhs as compared to ₹7223.05 lakhs in the previous year. The trend specifies that eventhough the total receipts during the year 2015-16 increased, a proportionate increase in investment was not due.

#### 2.11.3. INCIDENCE OF REVENUE EXPENDITURE

Revenue Expenditure occupied a major 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	2011-12	2012-13	2013-14	2014-15	2015-16
Revenue Expenditure	4904.71	5261.14	5732.33	6630.23	7268.45
% Increase	27.19	7.26	8.96	15.66	9.63



## **2.12. INVESTMENTS**

The investments account of the Board for the year 2015-16.

Opening Balance		77,52,91,469.36
(+)Interest	3,71,82,395.57	
(+)New Deposit for 2015-16	3,71,97,186.00	
Omission during 2014-15	5000	
Clubbed FDRs Redeposited with Interest	21,89,67,813.19	
Total		106,86,43,864.12
(-)Withdrawals for Redepositing	17,99,38,137.79	
Duplicate Entry in 2014-15	1,43,98,593.00	
Clerical Error	2.00	
Closing Balance on 31.3.2016		87,43,07,131.33

The Closing Balance as per Consolidated Statement furnished by the Board is ₹87,43,07,131.33/- as detailed below.

No. of Corrections:

Sl. No.	Name of Deposits		Amount (₹)
1	Group Devaswom Surplus Deposits		43,97,30,868.10
	Surplus Deposits in the name of SDC	24,48,73,310.59	
	Kurumalikkavu Devaswom Surplus Deposits	37,19,554.82	
	Chottanikkara Devaswom Surplus	28,79,966.00	
	Deposits in the name of Secretary	18,82,58,036.69	
	Total	43,97,30,868.10	
2	Endowment Deposits		39,94,859.75
	Endowment Deposits in the name of SDC	38,45,302.75	
	Chottanikkara Devaswom Endowment	1,49,557.00	
	Total	39,94,859.75	
3	Regular Establishment Pension Deposits		16,28,22,143.17
4	Temple Servants Pension Deposits		2,69,05,460.00
5	P.F. Deposits		6,11,45,058.09
6	CPF Deposits		6,94,64,173.40
7	FBS Deposits		15,96,916.77
8	LA Deposits		62,92,656.56
9	Naveekarana Kalasam Fund		13,94,605.80
10	Chottanikkara Guruthy Fund		5,78,53,728.00
11	Rudrajapam Deposits		59,785.00
12	Ravivara Padasala Fund		65,000.00
13	Gold Locket Deposits		4,29,81,876.77
	<b>Grand Total</b>		<b>87,43,07,131.41</b>

There is a difference of ₹0.08/- between the Closing Balance of Investment and the Consolidated Statement furnished by the Board.

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.

No. of Corrections:

## 1. New Deposits

On making New Deposits, the amount is withdrawn from bank, and a payment voucher is prepared by the Board. The amount is shown on the Expenditure side of Annual accounts and the details made on vouchers.

This being the position the following discrepancies may be explained.

- A) In the annual accounts under the head '82.6- Endowment fund' ₹104,875/- is shown as Expenditure. But a new FD of ₹100,000/- is produced for verification (DLB Peringottukara). The details of balance ₹4875/- is unknown.
- B) As per F.D.R. Accounts, the following FDs are shown as new FDs under the heading 'Deposits in the name of Secretary'. But neither the vouchers in support of the withdrawals are produced nor the amount is shown as Expenditure in Annual Accounts.

Sl. No.	Name of Bank	FDR No.	Deposited date	Amount
1	SBT	67323888978	15.5.2015	2,51,501
2	SBT	67331918722	4.8.2015	51,075
<b>Total</b>				<b>3,02,576</b>

- C) In the FDR Accounts, new FDs made during 2012 were omitted to record and they are subsequently shown as new FDs under the head "Deposits in the name of Secretary" during the financial year 2015-16. Details are shown below.

Sl. No.	Name of Bank	FDR No.	Deposited date	Amount
1	SBT	57067445861	27.11.2012	40,43,184.00
2	SBT	57067445044	18.8.2012	32,41,283.00
3	SBT	57067446172	7.12.2012	20,00,330.00
<b>Total</b>				<b>92,84,797.00</b>

The omission and its implication on financial position from 2012 onwards is not explained.

## 2. Redepositing FDs

On making the withdrawal of FDs with interest which are matured during a year, the details should be booked on the receipt side of the Annual Accounts by writing a Chalan receipt for the amount. When these FDs with interest are redeposited, a voucher should be prepared for the redeposited amount and the details should be booked on the Expenditure side of Annual Accounts. But no such practice is followed by the Cochin Devaswom Board. Hence the exact Receipts

and Expenditure under the head is not reflected in the Annual Accounts.

**A) Interest Received on FDs**

In the current financial year, 167 FDs are redeposited. The interest received from these FDs as shown in FDR Accounts do not match with the figures as shown in Annual Accounts and Fixed Deposit Register.

- I. In the Annual Accounts, ₹25/- and ₹65,565/- (Total ₹65590/-) are shown as interest received from the FDs under the head '4.5 & 4.6' respectively.

In the FDR Accounts, ₹3,80,77,591.57 is shown as interest. In addition to this, ₹21,89,67,813.19/- 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.

II. The interest shown in FD Register

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, whose deposited amount and maturity value are recorded as same in the FD register is not known. The interest received from those FDs, whose maturity value is not recorded in the register is also not known. 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.

a) Maturity Value not recorded in FD register

Sl. No	Name of Deposits	Name of Bank / FDR No.	Deposited Amount/ date	Redeposited Amount/ date	Remarks
1	Surplus Deposits	DLB Pazhayannur / 23.201.1065	5501/ 28.4.2012	7214/ 28.5.2015	
2	Endowment Deposits	UBI Thrissur/ 302486	18900/ 27.5.2012	18900/ 27.5.2015	Deposited and Redeposited amounts are same

No. of Corrections:

3	Endowment Deposits	UBI Thrissur/ 30246	1000/ 17.5.2012	1000/ 17.5.2015	Deposited and Redeeposited amounts are same
4	Endowment Deposits	Vijaya Thrissur/ 203802050000614	2000/ 20.1.2015	2000/ 20.1.2016	Deposited and Redeeposited amounts are same
5	Chottanikkara Endowment	Vijaya Chottanikkara/ 200702051000058	10000/ 7.11.2012	10000/ 7.11.2015	Deposited and Redeeposited amounts are same
6	Chottanikkara Surplus	Vijaya Chottanikkara/ 200703681000027	130793/ 27.3.2015	130733/ 27.3.2016	
7	Deposits in the name of Secretary	DLB TVM/ 00284310001186/1	500000/ 14.1.2015	500000/ 24.1.2016	Deposited and Redeeposited amounts are same

b) Deposited amount and maturity value recorded as same

Sl. No	Name of Deposits	Name of Bank	FDR No.	Deposited Amount/date	Maturity value/date
1	P.F. Deposits	SBI Thrissur	35606751122	35894/ 23.2.2014	35894/ 23.2.2016
2	Rudrajapam Deposits	PNB Thrissur	435700QP00000912	1100/ 7.7.2014	1100/ 7.7.2015
3	Pension Deposits	DLB Thripinithura	318143	430749.02/ 11.6.2012	430749.02/ 12.6.2015

The interest received from 167 FDs, worked out by audit, which are matured in 2015-16 is ₹7,67,55,600.44/- (shown as **APPENDIX-IV**). (The interest of the above mentioned 10 FDs are not included for the calculation shown in **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 may be unearthed.

No. of Corrections:

**B) Difference in Redeeposited amount than the Maturity value**

**I. Redeeposited amount higher than the maturity value**

The redeeposited amounts of some FDs are seen higher than its maturity value. The source of the excess amount is not recorded anywhere.

**a) On maturity date itself**

Sl. No	Name of Deposits	Name of Bank	FDR No.	Maturity value/ date	Redeeposited Amount	Deposited in excess
1	Surplus Deposits	Canara Bank Thrissur	913688	36550/16.7.15	38597	2047
2	Surplus Deposits	DLB Vallangi	50.201.10400/1	244163/30.4.15	244164	1
3	PF Deposits	SBI Thrissur	10244255651, 10244253574, 10244253722, 10244253733, 10244253608, 10244253631, 30113031744,	844076/ 22.2.16 (24356+ 106448+ 96483+ 87515+ 229290+ 91633+ 70715)	844276	200
4	Endowment Deposits	DLB Main	1.201.11922/33	16520.84/29.4.15	16521.84	1
5	Deposits in the name of Secretary	SMGB EF	40273201500134	1526722/16.2.16	1526889	167
<b>Total</b>						<b>2416</b>

**b) After the maturity date**

Sl. No	Name of Deposits	Name of Bank	FDR No.	Maturity value/ date	Redeeposited Amount/ Date	Deposited in excess
1	PF Deposits	SMGB	KVD 2071/10	3788787.51/30.9.15	3802489.51/3.11.15	13702
2	PF Deposits	DLB Main	1.201.60532/1	10264082/26.8.15	10650660 (8650660/ 3.9.15 + 2000000 /5.9.15)	386578

No. of Corrections:



3	Pension Deposits	SMGB	KVD 2068/10	11018607.1/ 30.9.15	11058455.1/ 3.11.15	39848
4	Pension Deposits	DLB Main Branch	1.201.60532	9739901/ 19.5.15	9765025/ 3.6.15	25124
5	Pension Deposits	DLB Thripunithura	80.201.3058, 80.201.4204, 80.201.3061/5 ,80.201.5128/ 3, 318143, 80.201.4451	6690527.59/ 12.6.15 (1415954.21 +1403631.61 +1377027.37 +1263074.15 +430749.02 +800091.23)	6833181.59/ 2.7.15	142654
6	TS Pension Deposits	DLB Thiruvanchikulam	28.1.11.839/1	2040195/ 15.4.15	2042878/ 24.4.15	2683
7	Chottanikkara Guruthy Deposits	DLB Main	00014240000 3886/ 1	2194867/ 8.7.15	2199678/ 24.7.15	4811
8	Gold Locket Deposits	SMGB	KVD 2069/10	2614201.6/ 29.9.15	2623655.6 /3.11.15	9454
9	Gold Locket Deposits	DLB Main	000142400003894 / 1	3292299/ 8.7.15	3299515/ 24.7.15	7216
10	Deposits in the name of Secretary	Kerala State Coop Bank	40273201500207	2417626/ 21.3.16	2418419/ 24.3.16	793
11	”	CSB	0094028550901 101019	15632868/ 19.7.15	15636572 (9000000/ 21.7.15+ 6636572/ 22.7.15)	3704
12	”	SMGB	40273201500 226	674684/ 27.3.16	674833/ 28.3.16	149
13	”	SMGB	40261201400 297	613739/ 30.8.15	613895/ 31.8.15	156
14	Surplus Deposits	SMGB	KVD 2072/10, KVD2070/10	10971868.6// 29.9.15 (3544378.6+ 7427490)	11011346/ 3.11.15	39477.40
<b>Total</b>						<b>676349.4</b>

No. of Corrections:

c) In those FDs which were redeposited after the maturity date, the interest received on that date is same as on the maturity date. Since these FDs are not renewed on the maturity date, loss in interest is occurred to Board. The cause of nonrenewal of these FDs in time may be explained.

d)

Sl. No	Name of Deposits	Name of Bank	FDR No.	Maturity value/ date	Redeposited Date
1	PF Deposits	DLB Main	1.201.60532	3334499/ 19.5.15	2.6.15
2	CPF Deposits	DLB Round South	15.201.53435/30	77693/ 10.5.15	3.7.15
3	Surplus Deposits	DLB Main	1.201.57927/1	10745028/ 14.4.15	20.4.15
4	Pension Deposits	DLB Main Branch	1.201.54286/2	16146878/ 31.8.15	Redeposited as two FDs on 3.9.15 and 4.9.15, each of Rs 9000000 and 7146878 respectively
5	Endowment Deposits	SBT Thrissur	57069856255	6489/ 29.11.15	1.12.15
6	Chottanikkara Guruthy	Vijaya Chottanikkara	200703611000031	330357/ 24.7.15	4.11.15
7	Deposits in the name of Secretary	DLB Main	000120100039523/6	670809/ 15.11.15	17.11.15
8	”	SMGB	40261201300335	12002936/ 22.9.15	29.9.15
9	”	SMGB	40261201400246	699080/ 19.7.15	20.7.15

2 Month's delay for renewal is seen in the case of F.D. shown above as Sl.No.2. The F.D. was redeposited with 10.1% interest. If it is calculated with 10.1% simple interest, there is a loss of ₹1307.83/- for 2 months.

3 month's delay for renewal is happened in the F.D. shown as Sl.No.6 above. If it is calculated with 9% simple interest there is a loss of ₹7433/- for 3 months.

No. of Corrections:

So the total loss of ₹8740.83/- (1307.83+7433) may be recovered from the person responsible.

## II. Redeposited amount lower than the maturity value

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.

- a) 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	TS Pension Deposits	UBI South Chittur	970995	999945/ 30.4.15	982097/ 4.5.15	17848
2	Pension Deposits	UBI South Chittur	101520	999945/ 30.4.15	982099/ 4.5.15	17846
3	CPF Deposits	DLB Round South	1.201.60125	10264082/ 26.8.15	9900000/ 3.9.15	364082
4	Surplus Deposits	SBT Chittur	57050968912	161641/ 20.2.16	154479/ 3.3.16	7162
5	Chottanikkara Surplus	Vijaya Chottanikkara	200703291000934	2216119/ 18.4.15	2197870/ 24.4.15	18249
6	Gold Locket Deposits	DLB PKA	5.201.14161	9656936/ 15.4.15	9611694/ 23.4.15	45242
7	Pension Deposits	Vijaya Chottanikkara	200703941000006	1147539/ 10.1.16	1147534/ 12.1.16	5
<b>Total</b>						<b>470434</b>

- b) 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.

No. of Corrections:

Sl. No	Name of Deposits	Name of Bank	FDR No.	Maturity value/ date	Redeposit ed Amount	Short
1	PF Deposits	SBI Thrissur	10244253619, 10244253563, 30112972669, 10244253620, 30048449458, 30060505826	21920590/ 22.2.16 (3528801+ 6962649+ 2702585+ 4195681+ 2080888+ 2449986)	21920392	198
2	Pension Deposits	DLB Peringottukara	5.201.14174/1	349236.33/ 16.4.15	347221.33	2015
3	Endowment Deposits	UBI Thrissur	303404539	3836/ 28.5.15	2916	920
4	Gold Locket Deposits	Vijaya Chottanikkara	20070329100 0526	8216423/ 7.9.15	8208816	7607
5	Deposits in the name of Secretary	CSB	953024	1227364/ 23.11.15	1220490	6874
6	Endowment Deposits	DLB Pazhayannur	23.201.9584/5	82455.02/ 26.7.15	82445.02	10
7	Kurumalikka vu Deposits	DLB Main	00012010005 8144/2	2393522/ 23.12.15	2393352	170
<b>Total</b>						<b>17794</b>

While redepositing the above mentioned 14 FDs, a short of ₹488,228/-(470434+17794) 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.

**2-12-1 FIXED DEPOSIT RECEIPTS NOT PRODUCED FOR PHYSICAL VERIFICATION**

A number of Fixed Deposit Receipts were not produced for physical verification. The details are shown below. These Fixed Deposit Receipts may be produced to audit for verification.

No. of Corrections:

Sl. No	Fixed Deposit Receipt No.	Name of Bank	Date of Investment	Maturity Date	Amount (₹)
<b>P.F DEPOSITS</b>					
1	602228	SBI Thrissur	30.01.09	30.04.12	300000
<b>RUDRAJAPAM DEPOSITS</b>					
1	435700DP00000230	P.N.B Thrissur	23.5.14	23.5.17	2185
<b>PENSION DEPOSITS</b>					
1	114500031/242590	UBI S Chittur	11.4.11	3.4.14	210140
2	969100	Canara Bank Wadakkanchery	19.2.2009	19.12.12	260703.43
<b>SURPLUS DEPOSITS</b>					
1	7700762811/9	SBT Main	26.7.06	26.7.09	192
<b>FBS DEPOSITS</b>					
1	338903030409395	UBI Thrissur	23.3.14	23.3.17	62842
2	338903030409397	UBI Thrissur	12.3.14	23.3.17	25498
3	303407756	UBI Thrissur	12.3.14	12.3.17	151962
<b>KURUMALIKKAVU DEPOSITS</b>					
1	67058419868	SBT Pudukkad	15.4.14	15.4.17	184311
<b>DEPOSITS IN THE NAME OF SECRETARY</b>					
1	40261201400173	SMGB Thrissur	27.5.14	26.4.16	5882328
2	002843100001186/1	DLB Thiruvanchikulam	24.1.16	2.2.17	500000
3	000143600003292/2	DLB Thrissur	23.2.16	22.2.17	43112.25
4	40273201600155	KGB Thrissur	28.3.16	28.3.17	674833
5	000143600007017/1	DLB Thrissur	27.5.15	27.5.16	558632
<b>CHOTTANIKKARA SURPLUS DEPOSITS</b>					
1	277698	Vijaya Chottanikkara	10.6.09	19.6.12	282
<b>ENDOWMENT DEPOSITS</b>					
1	2787883	Canara Bank Tripunithura	10.11.99	4.12.02	160
2	342315	CBI Ernakulam	25.11.98	25.2.01	2700

No. of Corrections:

3	1063404	DLB Thrissur	11.8.09	11.9.12	13156.83
4	200702411000441	Vijaya Chottanikkara	14.11.13	14.2.17	38111
<b>NAVEENA KALASAM FUND</b>					
1	285457	SIB Tripunithura	21.3.07	21.3.10	65000

## **2.13. ASSETS AND LIABILITIES**

### **2.13.1. PROVIDENT FUND (REGULAR ESTABLISHMENT)**

As per the Broad sheet for the year 2015-16, there are 376 Subscribers to this fund as on 31.3.2016, and ₹8,19,99,620/- (including interest) is the closing balance in the fund. The savings bank account for Provident Fund shows a balance of ₹80,43,445.39/- and apart from this ₹6,11,45,058.09/- has been invested. A deficit of ₹1,28,11,116.52/- is noticed. Details are given below.

Balance in fund as on 31.3.2016 (as per Broad sheet)		8,19,99,620/-
Balance in the S.B. Account as on 31.3.2016	80,43,445.39/-	
Investments as on 31.3.2016	6,11,45,058.09	6,91,88,503.48/-
<b>Difference</b>		<b>1,28,11,116.52/-</b>

### **2.13.2. PROVIDENT FUND - TEMPLE EMPLOYEES**

As per Broad sheet for the year 2015-16, there are 1006 subscribers to this fund as on 31.3.2016 and the balance under this fund as on 31.3.2016 is ₹8,83,29,685/- (including interest). An amount of ₹6,94,64,173.40/- has been invested. There is a balance of ₹1,04,63,976.46/- in the savings bank account as on 31.3.2016. There is a deficit of ₹84,01,535.14/- in this fund. Details are shown below.

Balance in this fund as on 31.3.16 (as per Broad sheet)		8,83,29,685/-
Investment as on 31.3.2016	6,94,64,173.40/-	
Balance in the S.B. Account as on 31.3.2016	1,04,63,976.46/-	7,99,28,149.86/-
<b>Difference</b>		<b>84,01,535.14/-</b>

The amount outstanding against Provident Fund accounts of regular establishment employees is ₹1,28,11,116.52/- and temple employees is ₹84,01,535.14/- Total liability of ₹2,12,12,651.66/- is caused due to non investment on the part of the Board and is a liability on 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.

### 2.13.3. NON REPAYMENT MADE

Repayment is not seen made against temporary advance sanctioned. Details are given below.

Sl. No.	Name of Subscriber &P.F.No.	Bill No.	Consolidated Advance Amount	Instalment fixed
<b>Regular Establishment</b>				
1.	Sri.K.Satheesan A/c No.843	1248/15-16	2,00,000/-	5600×35+4000
<b>Temple Employees</b>				
1.	Sri.Nishand S. Marar A/c No.1268	M2B/2505/ 15-16	50,000	2100×23+1700
2.	Sri.K.R.Balaraman A/c No.1401	M2B/2736/ 15-16	22000	900×23+1300
3.	Smt.Sreedevi I.R. A/c No.1410	M2B/104/ 15-16	33000	1375×24
4.	Sri.C.S.Ratheeshkumar A/c No.1413	M2B/105/ 15-16	50000	2100×23+1700
5.	Sri.P.Dhamodaran Namboothiri A/c No.783	M2B/1763/ 15-16	200000	8350×23+7950

No. of Corrections:

In the following cases (where temporary advance sanctioned and the recovery amount fixed), the amount of recovery is seen made lower than that of the prescribed amount.

Sl.No.	Name of Subscriber &P.F.No.	Consolidated Advance	Recovery fixed for the month	Recovery made
<b>Regular Establishment</b>				
1.	Sri.K.Damodaran A/c No.848	92855	2600×35+1855	2100
2.	Sri.V.Prasad A/c No.999	111372	3100×35+2872	2400
<b>Temple Employees</b>				
1.	Smt.Vanaja T.K. A/c No.1489	40000	1650×23+2050	1600
2.	Sri.C.P.Hareesh Namboothiri A/c No.1538	30000	1250×24	1200
3.	Sri.K.Divakaran A/c No.579	118000	4950×23+4150	4150
4.	Smt.Usha M.S. A/c No.1079	65000	2700×23+2900	2050

The reason for the above irregularities may be explained and internal control mechanism should be strengthened in order to avoid such irregularities.



## **CHAPTER-3**

### **AUDIT OF RECEIPT ACCOUNTS OF DEVASWOMS**

Test audit of receipt accounts of 46 Devaswoms, Sathram (Chottanikkara) and Rent collections were conducted during the year 2015-16 and 46 audit notes issued separately to Devaswom authorities. The defects noticed during the audit are shown below.

**3.1.VAZHIPADU RATE NOT COLLECTED IN ACCORDANCE WITH RATE LIST – SHORT COLLECTION ₹1682/-**

On verification of receipts from vazhipadu in certain Devaswoms it is seen that vazhipadu rates are not collected in accordance with the rate list(issued vide order no.A3-5832/12 dt:15.07.2014) prescribed by Devaswom Board. Because of this a sum of ₹1682/- has been lost to Devaswom fund. Details of which are shown below.

Name of Devaswom	Name of Temple	Rt.No.	Type of Vehicle	Amount to be realised (₹)	Amount realised (₹)	Short (₹)
Kuzhur	<u>Iranikulam</u>	192666/12.4.15	Guruthi	1400	1250	150
		192679/14.4.15	”	1400	1250	150
		306642/12.6.15	”	1400	1250	150
		366647/25.8.15	”	1400	1250	150
		453169/18.12.15	”	1400	1250	150
	Thanoor	452674/24.12.15	Vahana pooja	201	150	51
Panangattukara	Mangalam	1090/217818/8.6.15	4Wheeler	201	125	76
		1090/217828/4.7.15	2 Wheeler	151	50	101
		1090/217850/24.8.15	-do-	151	50	101
		1090/217858/12.9.15	2Wheeler	151	50	101
		1090/217878/3.11.15	”	151	50	101
		1090/217953/1.1.16	”	151	50	101
Ravipuram	Ravipuram	5629/281422/26.1.16	2 Nos. of Manjal Para (vide order No.A4/14870/15 Dt:6.1.16)	600	300	300
<b>Total</b>						<b>1682</b>

This may be made good from the officer responsible and credited to GDF without delay.

**3.2. VAZHIPADU/NADAVARAVU AMOUNT NOT CREDITED TO DEVASWOM FUND: LOSS ₹1876/-**

On verification of receipts from vazhipadu, it is seen that an amount of ₹1876/- has been lost to Devaswom fund, in the form of collected amount not being credited. Details are given below.

Name of Devaswom	Name of Temple	Rt.No./Date	Collected Amount	Credited Amount	Short (₹)
Kureekkad	Thalapuncha	Book No.1303 260501/12.7.16 to 260600/28.7.16	1836	Nil	1836
Uthralikkavu	Uthralikkavu	95906/31.03.2016	40	-	40
<b>Total</b>					<b>1876</b>

The short credited amount of ₹1876/- may be recovered from the responsible person and get credited to Devaswom fund.

**3.3. SHORT IN POSTING COLLECTION TO CASH BOOK ₹6256/-**

The following short is found in posting vazhipadu/nadavaravu collection to Cash book from the vazhipadu/nadavaravu collection register.

Name of Devaswom	Name of Temple	Date	Amount collected as per Vazhipadu Register	Posted amount in cash book	Short (₹)
Areswaram	Sreedhara mangalam	23.7.15	3656	3651	5
		4.12.15	2298	2248	50
	Edathrakavu	8.12.15	814	615	199
		18.3.16	1865	1835	30
	Rameswaram (Muthalkutu)	10/15	12815	12706	109
Ayyanthole	Thrikkumarakudam	11.01.16	1458	1428	30
		24.01.16	103030	102940	90
		27.01.16	2472	2123	349

	Manathitta	05.02.16	1113	1063	50
	Ashtamangalam	08.03.16	2019	1994	25
Chottanikkara	Sathram	6.5.2015	4025	4018	7
Kuzhur	Thanoor	4/2015	3875	3763	112
	Thankulam	2/2016	7947	7905	42
Kureekkad	Thalapuncha	31.05.15	2990	2599	391
	Vadayampadi	31.10.15	5416	4350	1066
	Vadayampadi	30.11.15	5046	2340	2706
	Kandankavu Bhagavathi	27.01.2016	845	-	845
Thiruvanchikkulam	Sathram	4.5.15	150	0	150
<b>Total</b>					<b>6256</b>

The short credited amount viz: ₹6256/- may be made good.

### **3.4. SHORT CREDIT IN POSTING VAZHIPADU COLLECTION TO VAZHIPADU REGISTER - ₹6385/-**

Short credit of ₹6385/- is noticed in posting of vazhipadu receipt collection to vazhipadu register. Details are given below.

Name of Devaswom	Name of Temple	Receipt Book No./Receipt No./Date	Item	Amount to be credited	Credited	Short (₹)
Areswaram	Rameswaram	2451/490040/ 12.1.16	Pithru namaskaram	60	30	30
	Sreedhara mangalam	1709/341650/ 4.12.15	Noorum Palum (2 Numbers)	200	100	100
		2452/490335/ 17.2.16	Noorum palum (3 Numbers)	300	100	200
	Karumarakkad	1676/335129/ 4.7.15	Nil	240	200	40
Karumarakkad		1678/335449/ 13.7.15	Nil	60	15	45

		1911/382161/ 14.8.15	Nil	80	40	40
		1912/382243/ 17.8.15	Nil	90	70	20
		1912/382347/ 25.8.15	Nil	50	25	25
		2145/428803/ 16.9.15	Nil	70	40	30
		2147/429224/ 1.10.15	Nil	120	110	10
		2147/429317/ 7.10.15	Nil	135	75	60
		2253/450424/ 8.10.15	Nil	150	75	75
		356/71086/ 31.12.15	Nil	40	Nil	40
		729/145642/ 15.2.16	Nil	30	25	5
Kuzhur	<u>Poyya</u> <u>Bhagavathi</u>	253216/ 9.4.15		20	10	10
		253221 12.4.15		100	60	40
		253228/ 16.4.15		60	-	60
		253241/ 25.4.15		100	50	50
		253319/ 26.6.15		100	50	50
		253354/ 20.7.15		100	50	50
		253377/ 2.8.15		120	60	60
		366953/ 19.11.15		180	60	120
		366993/ 24.11.15		15	10	05
		489093/ 25.11.15		48	18	30
		489189/ 12.1.16		120	60	60
		489607/ 19.1.16		120	60	60
		489719/ 23.3.16		115	50	65

No. of Corrections:

	Poyya Krishnan	253408/ 7.4.15		60	40	20	
		253415/ 15.4.15		40	-	40	
		253417/ 23.4.15		100	80	20	
		118221/ 14.3.16		90	45	45	
		118228/ 22.3.16		90	45	45	
	Iranikulam	192670/ 13.4.15		50	25	25	
		192725/ 22.4.15		230	115	115	
		192752/ 27.4.15		50	20	30	
		192754/ 27.4.15		50	25	25	
		192777/ 2.5.15		75	-	75	
		295031/ 11.5.15		110	-	110	
		295195/2.6.15		600	20	580	
		306619/6.6.15		170	10	160	
		306623/7.6.15		60	30	30	
		306760/ 30.6.15		80	10	70	
		489428/ 11.1.16		25	-	25	
	Kuzhur	306811/ 22.6.15		50	40	10	
		289180/1.9.15		100	90	10	
	Narayanankulan gara	253945/5.9.15		201	150	51	
		434810/ 22.10.15		2000	Nil	2000	
	Thankulam	242806/5.4.15		90	30	60	
		242808/7.4.15		80	20	60	
		242813/ 11.4.15		60	20	40	
		242814/ 13.4.15		100	25	75	
		242821/ 21.4.15		210	70	140	
		242837/6.5.15		100	20	80	
		242838/7.5.15		120	20	100	
	Panangattukara	Thiruvanikkavu	337906/ 23.8.15	Muttarukkal Muthalkoottu (2Nos.)	32	16	16
			430785/ 16.9.15	''	32	16	16

		445157/ 6.10.15	”	32	16	16
		120002/ 21.1.16	” (3Nos.)	48	-	48
		120573/ 11.3.16	” (3Nos.)	48	32	16
		337953/ 27.8.15	Pattu Charthal	20	-	20
		120131/7.2.16	Mala(12Nos)	480	360	120
	Kumarankinattin kara	5028/ 251399/ 4.2.16	Sathrusamhara pushpanjali (2Nos.)	60	30	30
		251400/ 7.2.16	Bhagavat seva (2Nos.)	140	70	70
Pazhuvam	Vettaikarankavu	1588/317580/ 18.9.15	Ayilyam Pooja	140	70	70
Thiruvanchi - kkulam	Vettaikkoruma kan kavu	288568/ 31.10.15/ 1443	Elluthiri (20Nos.) & Pushpanjali (12Nos.)	192	84	108
		484635/6.2.16 / 2424	Elluthiri (20 Nos.)	120	12	108
Uthralikkavu	Niramangalam	429476/ 31.10.15		650	450	200
	Chalakkal	232711/4.7.15		70	35	35
		232714/9.7.15		66	60	06
		384483/ 13.12.15		80	20	60
		71402/20.3.16		50	25	25
	<b>Total</b>					<b>6385</b>

Short credited amount viz: ₹6385/- may be made good.

### **3.5. AMOUNT NOT CREDITED IN BANK ACCOUNT ₹64988/-**

On verification of cash book with Bank pass sheet, following missing credits are found.

No. of Corrections:

Name of Devaswom	Date	Debited amount in cash book	Credited amount in pass sheet	Short (₹)
Kurumalikkavu	23.7.15	3801	Nil	3801
Thiruvanchikkulam	12.2.2016	12305	Nil	12305
Kureekkad	14.3.2016	36738	36538	200
	20.1.16	557	Nil	557
	22.1.16	2999	Nil	2999
	28.3.16	45126	Nil	45126
<b>Total</b>				<b>64988</b>

Either the credit particulars of the amount may be produced or else the amount shall be recovered from the officer responsible and credited to bank at an early date.

### **3.6. SHORT IN POSTING FACE VALUE TICKET COLLECTION TO VAZHIPADU COLLECTION REGISTER –₹498/-**

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 credit is 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 (₹)
Areswaram Devaswom	Sreedhara mangalam	26.11.15	2038	1928	110
		16.2.16	1018	1006	12
		25.3.16	651	601	50
Kureekkad	Kureekkad Temple	5.3.15	593	587	6
	Perumpilly Temple	14.12.15	112	54	58



		15.12.15	106	54	52
		4.3.16	300	290	10
		1.11.15	2440	2240	200
	<b>Total</b>				<b>498</b>

The short credited amount viz: ₹498/- may be made good.

**3.7.COLLECTION AMOUNT OF 3 TICKET BOOKS NOT SEEN CREDITED IN COLLECTION REGISTER –LOSS OF ₹44,000/- (THRIPRAYAR DEVASWOM)**

The following ticket books were taken into stock for use in 2014 and 2015. The collection amount from these ticket books is not seen credited in collection register till the auditing date. The collection generated from those ticket books taken into stock, after these books were taken in to stock are credited in collection register. An audit enquiry No.4/9.11.2016 was given in this regard. If these ticket books were not used, it was asked to produce the same for physical verification. No reply was given in this regard. So it comes to the conclusion that the collection amount from these 3 ticket books were omitted. Details are given below.

Sl. No.	Vazhipadu Item	Date on which ticket books taken into stock	Ticket Book No.	Ticket Numbers	Total Tickets	Loss (₹)
1.	Special Neypayasam @70/ticket	15.8.2014	3997	399601-399700	100	7000
2.	Special Neypayasam @70/ticket	7.8.2015	1639	163801-163900	100	7000
3.	Special Avil @30/ticket	9.8.2015	50	49001-50000	1000	30000
	<b>Total</b>					<b>44000</b>

The loss, viz. ₹44000/- may be made good from the responsible officer and get credited to Devaswom fund.

**3.8. SHORT COLLECTION IN THE FACE VALUE TICKETS ₹76/- (KUZHUR DEVASWOM)**

While collection is made by issuing tickets following shorts collection is noticed.

Name of Temple	Face value Ticket No./Date	Item	Rate (₹)	Amount to be collected	Amount collected	Short (₹)
Kuzhur	144086 to 144102/3.9.15	Enna	5	85	45	40
	241140 to 241141/14.9.15	Dhara	30	60	30	30
	405410 to 405415/7.4.15	Archana	6	36	30	6
Total						<b>76</b>

The short collection amount of ₹76/- may be recovered from the officer responsible.

**3.9. THATTAM VAZHIPADU – LOWER RATE REALISED THAN THE COMMON RATE – WITHOUT SPECIFIC ORDERS – LOSS IN MUTHALKOOTTU VIHITHAM (POONKUNNAM DEVASWOM )**

Devaswom Board had approved ₹35/- as the common rate to perform the “Thattam Vazhipadu” unless otherwise specified in the revised ratelist w.e.f. 16.7.14(issued vide order no.A3-5832/12 dt:15.07.2014). Poonkunnam Devaswom is realising the rate for this vazhipadu at the rate which is applicable to the Neithalakkavu Devaswom ie. ₹25/- per vazhipadu. As no specific rate pertaining to Poonkunnam Devaswom is mentioned in the rate list, common rate would have been made applicable in the temples under the Devaswom regarding this vazhipadu.

Devaswom Board had fixed muthalkoottu vihitham at ₹14.60/- for common type and ₹13.90/- for rate applicable to Neithalakkavu Devaswom for Thattam Vazhipadu. This means that Devaswom is suffering a deficit of ₹0.70/- towards Muthalkoottu while performing each vazhipadu.

Altogether 5417 Nos. of this vazhiapadu were performed during 2015-16 as listed below.

	Name of the Temple	No. of Vazhipadus performed
1.	Poonkunnam Siva Temple	1702
2.	Puranattukara Vishnu Temple	1014

3.	Muthuvara Siva Temple	790
4.	Choorakottukavu Devi Temple	1713
5.	Ramanchira Vishnu Temple	198
	Total	5417

Hence a deficit of ₹3792/-(5417×0.70) in muthalkoottu vihitham had occurred during 2015-16 towards GDF by not adopting the common rate for the vazhipadu.

This may be recovered from the officers responsible.

**3.10. SHORT REALISATION OF THE MUTHALKOOTTU VIHITHAM LOSS TO DEVASWOM ₹1185.50/- (PANANGATTUKARA DEVASWOM)**

The Muthalkoottu vihitham to perform the vazhipadu 'Chuttuvilakku Niramala (Big)' (Rate of vazhipadu is ₹3600/-as per vide order no.A3-5832/12 dt:15.07.2014) at Kulappuramangalam Temple is fixed at ₹1052.75/-. But only ₹460/- each were realised vide the following receipts which resulted in a loss of ₹1185.50/- to the GDF which may be recovered from the officer responsible.

- i) Rt.No.2240/D447806/17.11.15
  - ii) Rt.No.2241/D445173/22.1.16
- Loss=(1052.75-460)×2= ₹1185.50/-

**3.11.JANMANAKSHATHRA POOJA – MUTHALKOOTTU SHORT ₹6018/-(KURUMALIKKAVU DEVASWOM)**

As per Devaswom rate list,(Order No.A3-5832/12 dt:15.07.2014) the rate of Janmanakshathra pooja performed in Ramapuram Kshethram (keezhedom of Kurumalikkavu) is ₹650/-. Only ₹160/- was collected for this vazhipadu in the Devaswom. During 2015-16, 37 Nos. of Janmanakshathra pooja were performed in the temple. For each Janmanakshathra pooja, ₹251.43/- is fixed as muthalkoottu where as only ₹88.8/- is collected as muthalkoottu for the same. Total amount to be collected as muthalkoottu is ₹9302.91/- (ie.251.43×37), whereas ₹3285.60/- (ie.88.8×37)was collected towards muthalkoottu. So a short of ₹6017.31/- occurred towards Muthalkoottu amount. The short collected amount may be recovered from the person responsible.

**3.12. IDANGAZHI NANAYAPARA – SHORT OF ₹2994/-  
(KURUMALIKKAVU DEVASWOM)**

As per Board Order No.A4/5102/15 Dtd:6.2.16, the rate of Idangazhi Nanayapara is ₹1000/-. During 2015-16 on Makara Bharani day, 6 numbers of this vazhipadu were performed in the Devaswom. The rate collected for this vazhipadu was only ₹501/-. Due to this, a short of ₹2994/- occurred in collection.  $((1000 \times 6) - (6 \times 501) = 2994)$ . The short collected amount may be recovered from the person responsible.

**3.13. SHORT CREDITED IN VAZHIPADU MUTHALKOOTTU  
₹1201/-(PAZHAYANNUR)**

On verification of vazhipadu collection of Kanakkannur Temple, Keezhedam of Pazhayannur Devaswom, a short credit of ₹1201/- was noticed during the month of 7/2015. Total vazhipadu collection for the month of 7/15 was ₹5044/- out of which the muthalkoottu amount to be credited to GDF was ₹3650/- (Muthalkoottu ₹4054.9/- (-) Santhivihitham @ 10% ie. ₹405 = 3650). But ₹2449/- only was credited in cash book resulting in a short credit of ₹1201/-. The short credited amount of ₹1201/- may be made good from the officer responsible.

**3.14. AUCTION OF CHERUPAZHAM –LOSS OF ₹570/- (SREE  
DEVASWOM)**

As per the computer statement of collection, 20kg. of cherupazham was received in Devaswom as Thulabharam vazhipadu on 26.7.2015. In Minor Eradavu Register it was wrongly posted as 20 Nos. of Cherupazham and auctioned for ₹30/- (ie. ₹1.50/cherupazham. Variyola Yadasth No.25538/28.7.15). Actual amount to be collected as per rate list for 20kg of cherupazham was ₹600 (ie. ₹30/- per kilogram). Hence a loss of ₹570/- has occurred to Devaswom. This amount may be recovered from the officer responsible.

**3.15. NON-ADJUSTMENT OF OIL –LIABILITY FIXED BALANCE  
AMOUNT OF ₹4200/- TO BE RECOVERED(SREE DEVASWOM)**

₹7800/- (Vide Rt.No.35947/29.9.16) was remitted by Sri.K.Sunilkumar, former Devaswom Manager as the liability amount towards the non adjustment of 120kg of oil received during 2015-16 as Thulabhram vazhipadu. But as per Board Order No.A3/12309/13 Dated:7.9.2013, the rate fixed for 1kg of oil is ₹100/-. Sri.K.Sunilkumar has to remit ₹12000/- as his liability as per the order. Hence the balance amount of ₹4200/- is to be recovered from him.

**3.16.NADAVARAVU ITEMS – NEITHER ADJUSTED NOR AUCTIONED – LOSS TO DEVASWOM ₹5715/- (UTHRALIKKAVU DEVASWOM)**

In 2015-16 with the following Nadavaravu Receipts 72 kg. of Turmeric and 7kg of Bananas were received in Devaswom and was credited to Minor Eradavu Register. But they are neither seen adjusted nor auctioned. Hence the minimum loss occurred to Devaswom as calculated below may be recovered from the officer responsible.

Item	Weight (kg)	Nadavaravu Receipt No.	Rate as per A3-12309/13 dt:7.9.13	Loss (Minimum)	Remarks
Turmeric	18	85196/28.2.16	75	1350	Received during para vazhipadu 1191ME
-do-	54	85198/1.3.16	75	4050	
Banana	7	95906/31.3.16	45	315	Received as Thulabharam item
				<b>5715</b>	

**3.17. REAUCION OF THE SESAME NOT CONDUCTED -LOSS TO DEVASWOM ₹3300/- (UTHRALIKKAVU DEVASWOM)**

Devaswom had received 30kg of sesame from the Thulabharam vazhipadu during 2015-16 which was accounted vide Nadavaravu receipt No.85178/20.12.15. On verification of the file (No.C-25/12) regarding the disposal of the kind received it is seen that initially no one had turned up for the auction conducted on 25.12.15. On report of the fact to the Assistant Commissioner, he had instructed the Revenue Inspector to conduct reauction (Vide Lr. No.M1- 4713/28.1.16). But reauction was not conducted and the item was disposed off at a meagre rate of ₹40/kg to Sri.Divakaran Illikottil on the basis of Kychit executed. ₹1200/-was remitted towards this vide nadavaravu receipt No.68173/19.7.16.

Devaswom vide order No.A3-12309/13 dated:7.9.13 had fixed the rate of sesame for thulabharam at ₹150/kg. Failure to conduct reauction as ordered by the Assistant Commissioner has resulted in a loss of ₹3300/- to GDF (30×(150-40) which needs recovery.

**3.18. REFUND OF AMOUNT AS EXCESS REMITTANCE –  
FURTHER ACTION SUGGESTED (THRIPRAYAR  
DEVASWOM)**

As per the Cash Book (Panavaka Nalvazhi) maintained at Thriprayar Devaswom the total collection for the day 14.8.2015 is ₹6,66,247/- as detailed below.

Nadavaravu	560.00
Vazhipadu	32760.00
P.V.Sales	103044.00
Bhandaram	271385.00
Open kani	40548.00
Vedi vazhipadu	61164.00
Annadanam	52653.00
Kalabham	4500.00
Special Avil Payasam	49410.00
Pithrutharpanam	47280.00
Parking	870.00
Padaraksha	1040.00
Comfortstation	1033.00
Total	666247.00

There was an amount of ₹408706.00 in cash on the previous day pending remittance. Thus the total amount as on 14.08.15 pending remittance to GDF was ₹1074953/- (666247+408706=1074953) out of which ₹408706 was shown as remittance to GDF as per cash book. In fact, as per the entries in bank statement, the Bhandaram collection amount on 14.8.15 viz: ₹271385/- was also remitted to Bank on 14.8.15 itself. Thus as per the cash book, as on 14.8.15 there was an amount of ₹666247/- pending remittance to GDF (1074953-408706) where as it should have been ₹394862/- (1074953-(408706+271385)).

Being public holidays on 15.8.15 and 16.8.15 there was no remittance to Bank. As per Cash Book the total collection (including Bhandaram and Openkani) for 15.8.15 and 16.8.15 is as shown below.

15.8.2015	482768
16.8.2015	851659

Thus as per cash book there was an amount of ₹20,00,674/- (666247+482768+851659=2000674) pending remittance to GDF as on 17.8.15 being the balance of 14.8.15 and sum of collection of 15.8.15 and 16.8.15. This was again remitted to GDF on 17.8.2015.

In fact the available balance for remittance as on 17.8.15 should have been 394862+482768+851659=1729289 whereas an amount of ₹2000674 was remitted to bank with an excess remittance of ₹271385/- which is equivalent to the Bhandaram collection amount credited on 14.8.2015 to Bank account but not accounted in cash book. This excess remittance was reported by the Control Inspector on 25.9.2015 to the Assistant Commissioner, Thrissur.

As the actual cash in hand available for remittance to Bank account was only ₹1729289/-, from where the amount of ₹271385/- was raised for remittance to GDF on 17.8.15, was not reported by the Devaswom Manager to Cochin Devaswom Board then and there itself. The file maintained by Cochin Devaswom Board at Board office, viz:M/11357/15, does not seem to have addressed this issue. It is unrealistic that nobody noticed the short in cash available for remittance as on 17.8.2015 as per the Cash book. Moreover the entire matter came to light only after one month of occurrence of the event when the accounts were checked by the Control Inspector.

As per the entries in cash book, this excess remittance occurred under the head “Bhandaram collection and open kani” whereas under other heads there is no difference.

There is every possibility of under accounting Bhandaram collection and open kani for the two days viz:15.8.2015 and 16.8.2015 after being counted especially in the background that the Devasowm Manager had failed to report to the Cochin Devaswom Board the raising of the amount for remittance on 17.8.2015 which was not there in reality for remittance.

For the above said reasons the refund of the amount viz: ₹271385/- vide order No. M/11357/15 dated:11.4.2016 and settling the matter by imposing a fine of ₹10000/- is not in the best interest of Board. The entire matter points to the fact that there is need to strengthen the internal control mechanism so that such incidents are not repeated in future. Hence it is suggested in audit that a detailed enquiry may be conducted on the whole issue by an outside competent agency so that the lacuna in the existing system is identified and addressed.

**3.19. COLLECTION AMOUNT OF 1 BOOK OF FACE VALUE TICKET NOT POSTED IN TICKET COLLECTION REGISTER (KUZHUR DEVASWOM)**

Special pushpanjali ticket book (Book No.2474) which contains ticket numbers from 247301 to 247400 was taken to stock for use in April 2015. But the collection amount from this book is not recorded anywhere in the collection register. One book contains 100 tickets. Face value of one Special pushpanjali ticket is ₹20/-.

At the same time collection of 100 tickets (ticket No.165501 to 165600) of Special Pushpanjali is posted in ticket collection register. But this book is not seen booked anywhere in the ticket stock registers (both single and double lock). So audit suspects the use of parallel tickets in the Devaswom.

The reason for the above discrepancy may be explained.

**3.20. TICKET BOOKS PUT TO USE WITHOUT KEEPING SERIAL ORDER (KUZHUR DEVASWOM)**

The following ticket books are seen put to use without keeping the serial order. Details are shown below.

Items	As per Stock Register Ticket Book No./Date	As per Double Lock Register Ticket Book No. and Expended Date
Pushpanjali	405-407/ 6.1.2015	405/18.6.15,406/18.3.15,407/6.4.15
Neypayasam	81-85/ 27.8.14	81/17.11.14,82/5.2.15, 83/6.4.15,84/27.6.15,85/28.11.14
Koovala Mala	98-100/6.1.15	98/1.5.16,99/28.2.16,100/7.10.16
Jaladhara	254-256/6.1.15	254/15.1.15,255/5.6.15,256/2.5.15

The practice shall be dispensed with in future. The concerned Revenue Inspector should keep strict vigil so as to avoid such instances in future.

**3.21. AMOUNT SHOWN IN CASH BOOK AS NADAVARAVU SHORT REMITTANCE – DETAILS NOT KNOWN (ANNAMMANADA DEVASWOM)**

On 6.8.15 ₹50 is entered in cash book narrating it to be the short credited amount in Nadavaravu receipt dated: 26.5.15. As per Nadavaravu



receipts, previous collection prior to the date mentioned (ie.26.5.15) was on 20.5.2015 vide receipt No.86686 and subsequent receipt was on 27.5.15. But no receipt is seen issued on 26.5.2015. Hence the reason for the posting may be explained.

**3.22.PART OF THE COLLECTION AMOUNT IS REMITTED FIRST AND THE BALANCE AMOUNT IS REMITTED AFTER A FEW MONTHS(KUREEKKAD DEVASWOM)**

The collection amount of few keezhedoms of Kureekkad Devaswom is remitted once in a month. On verifying the remittance of collection amount of these Devaswoms, it is seen that only a part of the collection amount is remitted in October and November 2015. Revenue Inspector had detected these short credited amount only after a few months. Then only the short credited amount was remitted. Audit suspects that these short credit of money is not by mistake. In a number of cases short credited amount was kept in hand for several months. Some of the examples are given below.

Name of Temple	Collection for the month	Collection amount	Remitted amount and Date	Short	Date of remittance of short amount
Melkavu	10/2015	6256	5433/ 31.10.15	823	22.2.16
„	03/2016	16432	7294/ 31.3.16	9138	21.5.16
Thalapuncha	11/2015	5594	3433/ 30.11.15	2161	22.2.16
Perumpilli	11/2015	1104	910/ 30.11.15	194	22.2.16
Kandankavu	10/2015	5075	4720/ 31.10.15	355	22.2.16
„	11/2015	5875	2120/ 30.11.15	3755	22.2.16
Rudirapillikavu	11/2015	2799	2055/ 30.11.15	744	22.2.16
Karikodu Sastha	10/2015	2190	1450/ 31.10.15	740	22.2.16

”	11/2015	2741	950/ 30.11.15	1791	22.2.16
Poothotta	11/2015	5174	4345/ 30.11.15	829	22.2.16
Karikodu Vishnu	10/2015	1662	1340/ 31.10.15	322	22.2.16
”	11/2015	1094	850/ 30.11.15	244	22.2.16

So it is suggested in audit that a detailed enquiry may be conducted against the Devaswom Officer who had shown irresponsibility towards remittance of money to GDF on a regular basis.

**3.23. DIFFERENCE IN ITEM RECEIVED AS PER NADAVARAVU RECEIPT AND VAZHIPADU RECEIPTS – UNACCOUNTED NADAVARAVU ITEMS SUSPECTED – (KUZHUR DEVASWOM)**

On verification of Nadavaravu receipt No.86715/26.5.15, ₹350/- was seen credited as the auction amount of Bananas received vide vazhipadu receipt No.295421/25.5.2015. But on checking of this vazhipadu receipt the following defects are noticed.

1. Instead of Bananas as written in the Nadavaravu receipt ‘orunerathe Pooja’ was seen booked as per the vazhipadu receipt and ₹300/- was collected towards it and credited as collection amount.
2. In Nadavaravu receipt though the date of vazhipadu receipt is recorded as 25.5.2015 in vazhipadu receipt the date is seen recorded as 28.4.2015 (Book No.1478).
3. No Nadavaravu receipt is seen issued to the parties towards the receipt of bananas as Nadavaravu whereas both in Variyola Yadasth (No.26822/26.5.2015) and Minor Eradavu Register the item was recorded as 100 Nos. of Banana. In the absence of issuance of Nadavaravu Receipt audit is not in a position to ascertain the veracity of transaction.

From this, it is evident that receipts of important nature are handled without responsibility in the temple. The Revenue Inspector who is supposed to point out the mistake has not given any report. Hence the defects may be properly explained.

**3.24. COLLECTION MADE DURING 2014-15 RELATING TO 2015-16 - ₹500/- BOOKED AS COLLECTION FOR BOTH YEARS – RECTIFICATION NEEDED (AYYAMPILLY DEVASWOM)**

The right to take the usufructs of coconut trees at Pallippuram Sree Krishna Swami Temple was given to Sri.V.N.Thampi, for 3 consecutive years from 2013-14 to 2015-16 as per order No.A9 -3307/13 dated:13.5.13, for ₹1500/-. He was allowed to remit the auction amount in 3 installments. Hence Sri.V.N.Thampi had remitted the amount of ₹500/- as per Rt. No. 21055 on 26.6.2013 and ₹1000/- as per Rt.No.25526 on 30.3.15.

But during the year 2014-15, the due amount for 2015-16 was booked as collection for 2014-15. During the year 2015-16 an amount of ₹500/- is again booked as collection. Hence an amount of ₹500/- is seen as excess booking under this head. The action of the authorities in following the wrong method of booking may be rectified by putting the adjustment entries correctly.

**3.25. AUCTION OF NADAVARAVU ITEMS: LOSS OF ₹143721/- MAY BE RECOVERED**

As per Board order No.A3-12309/13 dated: 7.9.2013, separate rate was fixed for auctioning Thulabharam items received in kind. While performing thulabharam vazhipadu, when items are not received in kind, Devaswom is realizing rates as per this order from persons who performs the vazhipadu with the items mentioned in the order. But when items are received in kind, in most cases Devaswom is accounting them in numbers instead of their weight (In Thulabharam weight is essential) and is auctioning the items received in kind by way of numbers with normal rate lists. Thus without considering this order Devaswom had calculated the value of Nadavaravu items as per the normal rate list, and had auctioned these items at this rate. The loss sustained to GDF due to this wrong method is worked out and shown in **APPENDIX - V** of this report.

**3.26. AUCTION OF NADAVARAVU ITEMS:LOSS OF ₹4573/-**

Devaswom had conducted auction of Nadavaravu items received in kind by fixing rates which are lower than the approved rate list(vide order no.A3-5832/12 dt:15.07.2014) for the same item for which payments are sanctioned to Devaswom Managers while admitting puravaka Accounts. The loss sustained to GDF due to this improper practice is worked out below.

Name of Devaswom	Nadavaravu Item, Rt.No. and Date	K.g	Amount collected to auction (as per varyola yadasth)	Auction started	Auction amount to be started as per Devaswom rate	Loss
Thriprayar	Malar				@35 per kg.	
	89580/ 16.3.16	1.250				
	89582/ 17.3.16	17.500				
	89585/ 18.3.16	1.250				
	89587/ 19.3.16	40.00				
	89589/ 20.3.16	11.250	5200/-	3750/-	9713/-	4513/-
	89591/ 21.3.16	187.500	30753/ 31.3.16		(277.5×35=9712.50)	
	89594/ 22.3.16	18.750				
	Total	277.500 k.g				
Vallachira	88555/ 8.5.15	46Nos. (Tender coconut)	400 15790/ 8.5.15	250	460 (@10/-per number)	60
	<b>Total loss</b>					<b>4573</b>

The loss of ₹4573/- may be recovered from the responsible person and credited to Devaswom fund.

### **3.27. TURMERIC RECEIVED – DISPOSAL AT LOWER RATE (THANIKKUDAM DEVASWOM)**

Devaswom had received plenty of turmeric during 2015-16, but are seen disposed of at a lower rate than the approved rate for disposition. According to the approved rate list w.e.f. 16.7.14 rate of one kilogram of turmeric is ₹50/kg. Moreover Devaswom vide order No.A3-12309/13

dated: 7.9.2013 had fixed rate of one kg of turmeric at ₹75/- the minimum rate fixed while auctioning turmeric received by way of Thulabharam.

Till April 2016,1440kg of turmeric were received. But they were disposed of at a meagre amount of ₹16680/-. Details are shown below.

Nadavaravu Rt.No.	Weight of Turmeric (kg.)	Amount (₹)	
82113/28.3.15	6		
82115/29.3.15	8	500	
87501/3.4.15	30		
87522/24.4.15	8		
89292/18.9.15	60	1150	
91002/26.9.15	55		
91016/16.10.15	6.50	650	
91045/27.11.15	8.00		
91063/10.12.15	50.00		
91087/10.1.16	6	80	
92614/24.2.16	910	14300	
92618/26.2.16	4.5		
92619/28.2.16	87		
92622/3.3.16	6		
92627/6.3.16	75		
92641/21.3.16	10		
92645/25.3.16	10		
92646/27.3.16	10		
92647/27.3.16	6		
92851/1.4.16	9		
92852/1.4.16	6		
92853/1.4.16	8		
92854/3.4.16	8		
92855/5.4.16	8		
92856/11.4.16	8		
92857/13.4.16	30		
92861/17.4.16	7		
Total	1440kg.		16680

If the items had been disposed of at ₹50/kg (Rate fixed by Devaswom for vazhipadu items and hence the rate accepted in preparing puravaka accounts of the item), Devaswom would have gained at least ₹72000/-. Hence the minimum loss of ₹55320/-(72000-16680) may be made good from the person/persons at fault.

**3.28. SALE OF FOREIGN CURRENCY – LOSS TO DEVASWOM BOARD – ₹9942.91/-**

On verifying the sale of foreign currencies kept in Cochin Devaswom Board in 2015-16 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 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 meagre rate are noted as old/damaged.

In the above circumstances, how a portion of the same currencies were sold at very meagre rate may be looked into. The loss of ₹9942.91/- 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 (₹)	
<b>Loss in the Sale of Foreign Currencies on 19.6.15 Vide Yadasth No.30176 to 30180 Dated:19.6.2015</b>										
1.	Saudi Arabian Riyal	2929 Riyal	1371/17.6.15	2817 112 2929 Riyal	16.40 0.50	46198.80 56.00 46254.80	2929 Riyal	16.40	48035.60	1780.80
2.	U.S. Dollar	2114 Dollar	1371&1372/17.6.15	2102 12 2114 Dollar	63.50 20	133477 240 133717	2114 Dollar	63.50	134239	522
3.	Qatar Riyal	4697 Riyal	1372/17.6.15	4682 15 4697 Riyal	17 0.60	79594 9 79603	4697 Riyal	17	79849	246
4.	Malasian Ringgit	35432 Ringgit	1373/17.6.15	35429 3 35432 Ringgit	15.70 2.00	556235.30 6.00 556241.30	35432 Ringgit	15.70	556282.40	41.10
5.	Oman Riyal	182 Riyal	1373/17.6.15	181.900 0.100 182 Riyal	164.10 1.00	29849.79 0.10 29849.89	182 Riyal	164.10	29866.20	16.31
6.	Behrain Dinar	172.5 Dinar	1374/17.6.15	167.50 5 172.5 Dinar	168.15 3.00	28165.12 15.00 28180.12	172.5 Dinar	168.15	29005.88	825.76
Loss of Sl.No.1 to 6										3431.97

Loss in the sale of foreign currencies on 9.2.2016 vide Yadasth No.3667 to 3670 Dated: 9.2.2016										
1.	Saudhi Arabian Riyal	3698 Riyal	3667/9.2.16	361979 3698 Riyal	17.50 1.00	63332.50 79.00 63411.50	3698 Riyal	17.50	64715	1303.50
2.	Malasian Ringgit	16734 Ringgit	3667&3668/9.2.16	167313 16734 Ringgit	15.15 1.00	253474.65 3.00 253477.65	16734 Ringgit	15.15	253520.10	42.45
3.	Kuwait Dinar	254 Dinar	3668/9.2.16	230.75 23.25 254 Dinar	224.15 2.00	51722.61 46.50 51769.11	254 Dinar	224.15	56934.10	5164.99
Loss of Sl.No.1 to 3										₹6510.94
<b>Total Loss = 3431.97+6510.94=₹9942.91/-</b>										

### **3.29. VAZHIPADU COLLECTION SHOWS A DECREASING TREND IN CERTAIN TEMPLES(KUREEKKAD DEVASWOM)**

The vazhipadu collection of the following temples show a decreasing trend in 2015-16 as compared to that of previous year. Details are shown below.

Sl. No.	Name of the Temple	Vazhipadu collection (2014-15)	Vazhipadu collection (2015-16)	% of Decrease
1.	Melkavu	95521	93072	2.5%
2.	Karikodu Vishnu	42519	23762	44%
3.	Karikode Sastha	28194	27157	3.6%
4.	Perumpilly Sivan	23470	18018	23.2%
5.	Thalapuncha	36894	33687	8.7%

From the above statistics, it is evident that vazhipadu collection variation is prominent at Karikode Vishnu temple. It is to be noted that during 2012-13, the vazipadu collection of this temple was ₹49183/-. Almost twice the amount received during the year despite the fact that the amount received during the year was after the increase in rate w.e.f. 16.7.2014. The vazhipadu collection is seen dwindling thereafter with ₹35835/- during 2013-14 and ₹42519/- during 2014-15. Reason for the subsequent fall in vazhipadu collection of these temples may be explained satisfactorily.

**3.30. DRASTIC FALL IN VAZHIPADU COLLECTION OF THOTTIPPAL VISHNU TEMPLE (ARATTUPUZHA DEVASWOM)**

A Drastic fall in vazhipadu collection is observed in Thottippal Vishnu Temple from 2014-15 onwards as is evident from the following table inspite of showing a consistent increase in collection from 2010-11 to 2013-14.

Year	Vazhipadu collection(₹)
2010-11	69435
2011-12	110709
2012-13	235697
2013-14	271179
2014-15	219030
2015-16	189744

The percentage of decrease in vazhipadu during 2015-16 when compared to that of 2013-14 is 30%  $(271179-189744/271179 \times 100)$ .

This decrease in collection is to be satisfactorily explained despite the fact that Devaswom had increased the rate of vazhipadu from 16.7.2014 onwards.

**3.31. COLLECTION AMOUNT UNDER CERTAIN HEADS SHOW A DECREASING TREND – REMEDIAL ACTION CALLED FOR**

The collection amount during 2015-16 under the following heads in different Devaswoms showed a decreasing trend. The same may be looked into and proper remedial action shall be initiated to arrest the decreasing trend.

Name of Devaswom	Collection Head	Amount collected During 2014-15 (₹)	Amount collected During 2015-16 (₹)
Thriprayar	Parking Ground Rent	3,42,160	3,35,595
	Book selling Ground Rent	1,27,500	1,21,000



	Comfort station collection	2,13,763	2,03,855
	‘Koothu purappadu’	91,000	71,500
	‘Elephant Ekkam’	65,000	62,500
	“Balitharppanam” (Except Karkidaka vavu)	34,500	21,500
Chottanikkara	Nakshathra pushpanjali	1794360	1634120
	Odunilavilakku	1006735	966905
	Silver Locket	500425	441650
	Annadanam	3033000	2520000
Sathram(Chottanikkara)	Chappal	985725	914555
	Parking	904190	852220
	Sathram Rent	8572025	7617897

### **3.32. PARKING FEE COLLECTIONS SHOW NEGATIVE TREND (CHOTTANIKKARA SATHRAM)**

The parking fee collected at Chottanikkara Sathram show a decreasing trend from 2014-15 onwards as evident from the tabulated data furnished below.

Year	Amount collected
2012-13	1124730
2013-14	1153845
2014-15	904190
2015-16	852220

Reason for the steady decline in revenue over the last two years may be addressed to audit. Effective steps shall be taken to tap the full potential in this regard.

### **3.33.BHADARAM COLLECTION DECREASED**

The Bhandaram collection in different temples under the following Devaswoms show a decreasing trend in 2015-16 as compared to that of the previous year. Details are shown below.

Name of Devaswom	Name of Temple	Amount collected in 2014-15 (₹)	Amount collected in 2015-16 (₹)
Annammanada	Sphadikam	42632	40971
Areswaram Devaswom	Areswaram	455758	439864
	Kanjirappilly	11843	11452
Ayyampilly	Ayyampilly	952190	949180
	Kuzhuppilly	234913	232606
Ayyanthole	Thrikkumarakudam	153322	133600
	Thiruvanath	101139	95288
Azhakiyakavu	Nettur Siva	492927	486612
	Kumbalam Thrikkovu	348402	346681
Chirangara	Chirangara Mahavishnu	110952	109886
	Mambra	93249	92176
Kumaranchira	Kumaranchira	2,42,310	2,38,665
	Kallur	1,18,700	1,06,958
Kuzhur	Kuzhur Subramaniaswami	406210	401748
	Thanur Mahavishnu	16562	15563
Pazhuvam	Kuttamkulam	14876	7568
	Vyttilassery	20772	20245
Peruvanam	Kurumbilavu	82670	73883
	Manavancode	18405	14380
Ponjanam	Njalikkulam Siva	31691	31315
	Kainila Siva	31577	22697
Pothani	Pathiyamkulangara	231048	222374
	Elambalakkad	63976	56234

Srīngapuram	Kandamkulam	51419	48895
	Kulasekhara alwar temple	32180	19267
Vallachira	Vallachira	390763	383347

The reason for the decrease in Bhandaram collection may be looked into and if necessary suitable remedial action taken at the earliest.

### **3.34. OMISSION NOTICED IN MAJOR ERADAVU REGISTER**

Following articles received are not seen entered in Major Eradavu Register.

Name of Devaswom	Nadavaravu Rt.No.	Date	Method of receipt	Items
Asokeswaram	87485	18.11.15	By Bhandaram	Foreign coins 16Nos.
				Indian coins(25ps)20Nos.
Pazhayannur	88207	16.4.15	By Bhandaram counting	Foreign coins 5 Nos.
	91782	19.2.16	''	25Ps coins 46 Nos.
Kureekkad	79584	1.7.2015	''	1.200kg. of Bronze Nilavilakku
	79585	9.7.2015	''	1.250kg of Bronze Nilavilakku
Kuzhur	-	-		defaced notes of denomination `5/- received vide Bhandaram Yasth No.31025/6.6.2015

The omission may be rectified and Major Eradavu Register be updated accordingly.

**3.34.1. FOREIGN COINS - SHORT IN CREDIT**  
**(ELAMKUNNAPUZHA DEVASWOM)**

As per Bhandaram Yadasth No.20599/28.4.15, 40 foreign coins are seen received from Bhandaram. But only 11 Nos. of foreign coins were credited as per Nadavaravu Rt.No.88673/28.4.15 resulting in a short of 29 Nos. of coins. The reason for the short may be explained satisfactorily.

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

Devaswoms had submitted foreign currencies and coins received during 2015-16 to Board office as detailed below.

Name of Devaswom	Submitted Date	Items	Numbers
Azhakiyakavu	1.8.2015	Foreign currency	35
	28.3.2016	”	14
	1.8.2015	Foreign coins	454
	28.3.2016	”	316
Chirangara	28.3.2016	Foreign currency	49
	”	Foreign coins	82
Chottanikkara	12.10.2015	Foreign currency	2682
	31.03.2015	Foreign currency	2133
	12.10.2015	Foreign coins	13061
	31.03.2016	Foreign coins	17400
C.K.Swamy	25.5.2015	Foreign notes	16
	”	Foreign coins	111
Elamkunnapuzha	30.3.16	Foreign coins	93

Ernakulam	30.3.16	Foreign coins	2788
	11.2.16	Foreign currency	121
	11.2.16	Foreign currency	6
	11.2.16	Foreign currency	126
Kachanappilly	30.03.16	Foreign currency	16
Kuzhur	28.3.2016	Foreign currency	7
	28.3.2016	Foreign coins	202
Pothani	17.3.2016	Foreign currency	57
	”	Foreign coins	274
Sankaramangalam	10.12.15	Foreign coins	98
	10.12.15	Foreign currency	21
Sree devaswom	20.4.2015	Foreign currency	892
	18.11.2015	”	1089
	3.3.2016	”	677
	20.4.2015	Foreign Coins	3479
	18.11.2015	”	5897
	3.3.2016	”	3745
Thiruvilwamala	30.3.2016	Foreign currencies	52Nos.
Thrippunithura	28.10.15	Foreign currency	110
	28.03.16	”	63
	28.10.15	Foreign coins	1123
	28.03.16		483
Vallachira	7.5.15	Foreign currency	13
	”	Foreign coins	172
Wadakkumnathan	23.6.15	Foreign coins	967
	22.9.15	”	568

	17.12.15	”	692
	29.3.16	”	600
	23.6.15	Foreign Notes	49
	22.9.15	”	167
	17.12.15	”	145
	29.3.16	”	54

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 Devaswom. Hence it is suggested in audit that receipt should invariably be obtained from Board office towards submission of foreign currency and coins.

### **3.36. LIABILITY OF DEVASWOM OFFICERS –PENDING RECOVERY**

On verification of liability register, it is seen that liability is fixed against employees as detailed below. But the amount is neither recovered nor remitted as on 31.3.2016.

Name of Devaswom	Name of Temple	Order No. and Date	Officer Responsible/ year of liability	Amount	Remarks
Kurumalikkavu	Kurumalikkavu	A1/8362/16 Dt:29.7.16	K.Jayakumar (2014-15)	3500	
	”	”	M.R.Mineesh (2014-15)	488	
	”	”	M.Anilkumar (2014-15)	5042	
Kuzhur	Poyya Bhagavathy	-	Girish	48	-
	Thanoor	A1-8201/ 16/29.7.16	Pradeep	2393	Kasumavu Melanubhava m (13-14)
	Kuzhur	”	”	256	8kg. Sugar
	Kuzhur	”	Mohandas	250	Puravaka vazhipadu lelam
	Thirumukkulam	”	Pradeep	502	Thengu Melanubhava

					m (14-15)
	Thanoor	”	”	2150	”
	Kuzhur		”	411	Panavaka Nalvazhi short remittance
	”		P.Nandakumar	578	”
	”		M.T.Narayanan Namboodiri	22495	”
	”		Pradeep	44	”
	”		M.T.Narayanan Namboodiri	10270	”
	”		Pradeep	15	”
	”		P.Nandakumar	6	”
	”		Pradeep	700	File not produced (Part I and Part II Miscellaneous Demand Register)
	”		Pradeep	2070	Liability of 230 coconut
	”		”	120	”
	”		”	2800	40kg of Sarkara
	”		M.T.Narayanan Namboodiri	3200	Liability of Thulabharam
	Poyya Bhagavathy		Pradeep	535	Vazhipadu short
	”		Nandakumar	111	”
	”		M.T.Narayanan	69	”

			Namboodiri		
	Poyya Krishnan		”	5	”
	Narayanankulangara		Pradeep	285	”
	Thirumukulam		”	410	”
	”		Nandakumar	680	”
	”		M.T.Narayanan Namboodiri	70	”
	Thankulam		Pradeep	450	”
	”		Nandakumar	200	”
	Thanoor		Pradeep	997.75	”
	”		Nandakumar	435	”
	”		M.T.Narayanan Namboodiri	365	”
	Iranikulam		Pradeep	4244.01	”
	”		Nandakumar	966.40	”
	”		M.T.Narayanan Namboodiri	9281.40	”
	Kuzhur		Nandakumar	437	”
	”		M.T.Narayanan Namboodiri	1710	”
	Iranikulam	”	”	1055	”
	Kuzhur	”	”	12155	”
	”	”	Pradeep	256	”
	”	”	”	3355	”
	”	”	Nandakumar	853	”
Peruvanam	Peruvanam	BPAI- 12599/14 dt:27.10.14.	Smt.Ushakumari	94.91	Avakasi vihitham
				1091.35	Manavankod Poovila
				60.00	Peruvanam vazhipadu short



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

**3.37. CREDIT PARTICULARS OF CHEQUE RECEIVED NOT FURNISHED – LOSS TO DEVASWOM ₹2000/-(CHITTUR DEVASWOM)**

Cheque No.605483/16.5.15 of Punjab National Bank was received while counting Bhandaram collection of Lanqueswaram Siva Temple on 14.5.2015. Details are entered in Bhandaram Yadasth No.31310 and Nadavaravu receipt No.81739 of the same date (14.5.15).

It is not known how the cheque dated:16.5.2015 was received on 14.5.2015, two days before its date of issue.Perhaps the cheque may be a post dated cheque.

The credit particulars of cheque was not furnished during audit. The normal period of validity for cheque is three months from its date of issue after which cheque will lapse unless it is revalidated.

As such either the credit particulars or the lapsed cheque may be produced for verification.

**3.38. BOTH ORIGINAL AND DUPLICATE RECEIPTS – MISSING – MISAPPROPRIATION OF COLLECTION AMOUNT SUSPECTED – DETAILED ENQUIRY SUGGESTED (AYYAMPILLY DEVASWOM)**

On verification of vazhipadu receipts with collection register, the following receipts in original and duplicate were seen missing in Kuzhupilly Temple, keezhedom of Ayyampilly Devaswom.

Book No.279 Receipts from 55797 to 55800

As both original and duplicate is missing there is every possibility that the amount collected through these receipts are subjected to misappropriation.

The reason behind this irregularity may be enquired into and appropriate remedial action taken against the guilty.

**3.39. RATE LIST FOR ‘NEYYATTAM’ VAZHIPADU – NOT IN CONFORMITY WITH THE INTEREST OF BOARD(WADAKKUMNATHAN DEVASWOM)**

The rate for ‘Neyyattam’ as per the approved rate list of Cochin Devaswom Board from 16.7.2014 is ₹825/- per vazhipadu. For this item of vazhipadu ‘Muthalkoottu’ is ₹276.88/-. Out of ₹825/- provision for ‘Neyyu’

(Ghee) is provided for 1.800kg. @ ₹540/- per vazhipadu. (ie. cost of ghee for 1.8kg. is provided @ ₹300/-kg.).

Cochin Devaswom Board had purchased 14880 kg. of Neyyu (Ghee) (992 Tin) from Sreekrishna, Kangayam Coimbatore during 2015-16 by expending an amount of ₹49,60,000/-. This means that while purchasing ghee Cochin Devaswom Board is expending @₹333.33/- per kg. where as Cochin Devaswom Board is getting only ₹300/- per kg. while conducting the 'Neyyattam' vazhipadu. Even during the date of audit (ie. during 3/17) this is the rate in existence for this item of vazhipadu.

Hence it is reasonably concluded in audit that the present rate list for this item of vahipadu is not in the interest of Devaswom/Board. Steps may be taken to revise the rate list of this vazhipadu at the earliest.

**3.40. ANNADANAM VAZHIPADU ACCOUNT IS RUNNING WITH A MINUS BALANCE – REMEDIAL ACTION CALLED FOR (THRIPRAYAR DEVASWOM)**

The Annadanam Account for the month of January 2015 ended up with a closing balance of ₹888/- only. As per the annadanam register the collection towards Annadanam Account for the month of February 2015, and March 2015 are ₹215337 and ₹250870/- respectively where as the expenditure towards Annadanam Account for the months of February 2015 and March 2015 are ₹281000 and ₹302500 respectively. In otherwords as on 31<sup>st</sup> March 2015 the Annadanam Account is running with a negative balance.

During 2015-16 the total collection towards Annadanam is shown as ₹3849147/- as per the accounts prepared by Devaswom (as per register it is ₹3848246/- with a difference of ₹901/-). As per the Annadanam register expenditure towards Annadanam (except the Muthalkoottu)from April 2015 to March 2016 is shown below.

April 2015	239000
May 2015	241500
June 2015	225500
July 2015	(125500+224000) 349500
August 2015	(256000+109000) 365000
September 2015	209000

October 2015	246000
November 2015	234500
December 2015	227500
January 2016	246000
February 2016	200000
March 2016	187600
Total	2971100

The number of Annadanams performed during 2015-16 with the different Muthalkoottu rates and Muthalkoottu amount is shown below.

Month	Muthalkoottu Rate					Total Muthalkoottu Amount (as per Register)
	2000	3000	4000	5000	2600	
April 2015	21	08		01		71000
May 2015	23	07		01		72000
June 2015	24	05		01		68000
July 2015	13	03	14	01		96000
August 2015	09	04	16	02		104000
September 2015	20	06		01		63000
October 2015	22	08		01		73000
November 2015	22	07		01		70000
December 2015	21	07		03		78000
January 2015	22	08		01		73000

February 2015	22	04		01		61000
March 2015			07	02	14	74400
Total Amount	219× 2000= 438000	67×3000= 201000	37× 4000 = 148000	16× 5000 = 80000	14×2600 = 36400	903400

Thus during 2015-16 a minimum of ₹38,74,500/- (2971100+903400) should have been collected by Devaswom to perform the Annadanam vazhipadu as detailed above whereas the amount collected is ₹3849147/- with a negative difference of ₹25353/-. Thus at the end of March 2016 Annadanam Account is running with a minus balance. The same may be looked into and proper remedial action taken at the earliest so that the vazhipadu is conducted without any liability on Devaswom fund.

**3.41. NADAVARAVU JAGGERY – NOT FULLY ADJUSTED – RECOVERY OF ₹113/- SUGGESTED-( AYYANTHOLE DEVASWOM)**

As per Rt.No.87669, 6kg. of Jaggery was received as Nadavaravu in Ayyanthole Devaswom. Out of this 3.175kg jaggery was adjusted for puravaka in Thiruvanath Temple for the month of 7/2015. The details of balance jaggery i.e.2.825 kg was not forthcoming at the time of audit. Since jaggery is a perishable item, it is not possible that this could be kept for a long time. Hence it is suggested in audit that value of 2.825 kg of jaggery viz: ₹113/- (40×2.825) (Rate as per the order No.A3-12309/13 dated:7.9.2013) may be made good from the officer responsible and credited to GDF.

**3.42. SHORT OF OIL SHOWN IN NADAVARAVU ADJUSTMENT REGISTER(ELAMKUNNAPUZHA DEVASWOM)**

As per Nadavaravu Receipt No.90717 of 19.11.15 and 90724 of 23.11.15, two tins of oil were received in Devaswom (1 tin = 15kg of oil). But in the adjustment register, corresponding to these receipts, only 14kg. each were shown as adjusted resulting in 2 kgs. short. The reason for the short may be explained.

**3.43. ADJUSTMENT DETAILS OF RICE RECEIVED NOT FURNISHED(POONKUNNAM DEVASWOM )**

5Kg. of rice was received vide Nadavaravu receipt No.87311/24.5.15 in Devaswom. But this item is neither seen auctioned nor adjusted. The item received was not taken into stock in 'Arinaalvazhi' register either. As such liability to the extent of 5kg. of rice may be recovered from the officer responsible and credited to GDF.

**3.44. "NELLUVILATHARAM" RECEIPTS – DETAILS NOT PRODUCED(AYYANTHOLE DEVASWOM)**

An amount of ₹15,900/- is credited in cash book on 24.1.2016 under the head 'Nelluvilatharam'. But details of receipts are not seen entered primarily in Variyola Yadasthu and in Nadavaravu receipt. For this reason the correctness of "para (പരാ)" received under the head "Nelluvilatharam" could not be ascertained in audit.

Hence it is suggested in audit that the details of "Para vazhipadu Receipts" may be produced for verification.

**3.45.LAPSE IN REALISING THE MUTHALKOOTTU VIHITHAM OF "KALAMEZHUTHUPATTU" FROM THE KSHETHRA UPADESAKA SAMITHY OF CHETTARIKKAL TEMPLE – DETRIMENTAL TO THE INTEREST OF BOARD (CHIRANGARA DEVASWOM)**

"Kalamezhuthupattu" is performed in Chettarikkal Temple under the Devaswom during mandalam starting from Vrischikam 1. Kshethra Upadesaka Samithy is conducting the vazhipadu by collecting the amount from devotees and remitting the Muthalkoottu Vihitham to Devaswom. During 2015-16 only ₹50 was realised for the above purpose vide Pattamichavaram receipt No.96/4788/27.3.16.

The approved rate to perform this vazhipadu in the temple is ₹1600 of which ₹591 is the muthalkoottu amount. Devaswom had taken over all the vazhpadas directly from the Samithy from 1.4.2008 onwards. Moreover any special order permitting the samithy to perform the vazhipadu during the season by remitting a nominal amount to GDF is neither available with the Devaswom Officer. Hence it is not known why the samithy was granted permission to carry out the vazhipadu without protecting the financial interests of the Board. Board order if any granting permission to samithy to perform the vazhipadu by realising only a nominal muthalkoottu may be produced.

Besides this it is considered that the last 12 days of vazhipadu belongs to 'Pathivu' of Devaswom and as such Devaswom is giving ₹5000 every year to samithy for the vazhipadu. Even though the Devaswom Officer had brought the matter before the Assistant Commissioner Thiruvanchikkulam, for suitable remedial action so that the best financial interests of the Board is protected, no positive response was forthcoming on the part of higher officials. During the period of audit (ie. during 2016 December), the rituals are seen performed under the control of samithy as in the previous year, without remitting any Muthalkootu vihitham.

During 2015-16 due to non realisation of Muthalkoottu vihitham as per rate list Devaswom suffered a financial loss of ₹24181/-((41×591)-50=24231-50 )besides contributing ₹5000/- as pathivu vihitham.

The matter may be explained or else the amount may be realised from the samithy.

**3.46.AUCTION CONDUCTED:- COLLECTION OF MONEY TOWARDS AUCTION WAS MADE BEFORE EXECUTING KYCHIT(ELAMKUNNAPUZHA DEVASWOM)**

The right to take the usufructs of coconut trees of Elankunnapuzha Temple for the years 2013-14 to 2015-16 was fixed for ₹4500/-. In the absence of kychit, it is not clear that to whom the right was given. The auction amount ie. ₹4500/- was collected as per the details given below.

Pattamichavaram Rt.No.19790/28.3.14	₹1000
Pattamichavaram Rt.No.7920/22.1.16	₹3500
<b>TOTAL</b>	<b>₹4500</b>

On perusal of the order A9-3409/2016 dated: 6.4.16 it is understood that it is only at the end of the auction tenure that the kychit and auction notice is submitted for approval and the kychit is approved only on 10.12.14.

Hence the Board had sought an explanation from the Devaswom Officer for the period 2013-14. But no further action is seen taken from the part of the authorities till date. The inordinate delay in getting the kychit executed may be explained.

**3.47.NADAVARAVU GOLD RECEIVED – ORIGINAL RECEIPT  
NOT PRODUCED(ELAMKUNNAPUZHA DEVASWOM)**

On 26.9.15, a gold item (flute) weighing 4gm was received in the Devaswom vide Nadavaravu Receipt No.88974(from Rithik Krishnan). But only the duplicate of the receipt is retained in Devaswom and the original receipt is seen issued to the parties. In the case of receipts original should be retained in Devaswom and Duplicate shall be issued to parties. This was followed in all other receipts except this one. This discrepancy may be explained.

**3.48. RIGHT TO TAKE COCONUTS FROM TEMPLE LAND GIVEN  
TO THE SAME PERSON FOR 3 YEARS REASONABLE  
INCREASE NOT OBTAINED –LOSS OF ₹ 315/-  
(KACHANAPPILLY DEVASWOM)**

During 2013-14 the right to take coconuts from Viyyur Temple compound was given to Sri.P.K.Jishnu, “Panokkath Veedu”, Viyyur vide order No.A9/10779/13 dtd:31.3.14 for ₹2500/-. During 2014-15 this right was again given to the same person by executing a “Kychit” for ₹2600. But as per order No.A9/8091/14 dt:9.7.14 the Special Devaswom Commissioner had ordered to submit the “Kychit” by making an increase of 10% over the rate of 2013-14. However no such increase is seen obtained during 2014-15 and ₹2600 was collected from Sri.P.K.Jishnu vide receipt No.30780/30.3.15. During 2015-16, the right was given to Sri.P.K.Jishnu himself (Vide order No.A9/6148/15 dated:23.11.15) for ₹2860/- (Rt.No.31157/2.12.15) by making 10% increase over that received during 2014-15.

As this right was given to the same person from 2013-14 to 2015-16 the cumulative loss sustained to GDF due to non increase of rate during 2014-15 despite Special Devaswom Commissioner’s order is worked out as detailed below.

Receipt during 2013-14 = 2500

Had the order of Special Devaswom Commissioner been given effect to

Amount receivable During 2014-15 =  $2500 \times 110\% = 2750$

Amount receivable during 2015-16 = 3025

Total amount receivable from 2013-14 to 2015-16 =  $2500 + 2750 + 3025$

= 8275

Amount received during 2013-14 to 2015-16=2500+2600+2860

= 7960

Difference = 315/-

The loss sustained to GDF may be made good.

### 3.49. MUTHALKOOTTU

#### **3.49.1.RATE OF VAZHIPADU INCREASED – BUT PERCENTAGE OF REALISATION OF MUTHALKOOTTU DECREASED AS COMPARED TO RATE OF REALISATION BEFORE INCREASE (KADAVALLUR DEVASWOM)**

The rate of “Udayasthamana Pooja” vazhipadu was increased from ₹10,000/- (Rate during April 2015) to ₹14000/- (rate during July 2015) during the period of audit (ie. 2015-16). However on comparison with the increased rate of vazhipadu and that of percentage realisation of Muthalkoottu (amount due to Cochin Devaswom Board), it is seen that eventhough vazhipadu rate is increased percentage of realisation of muthalkoottu decreased as compared to the rate of realisation before increase.

Details are shown below.

Rate of Udayasthamana Pooja, its Muthalkoottu and ratio of realisation during April – 2015 (As per P.V.Account)	Rate of Udayasthamana Pooja, its Muthalkoottu and ratio of realisation During July 2015 (As per P.V. Account)
Rate for vazhipadu: ₹10,000/-	Rate of vazhipadu: ₹14000/-
Muthalkoottu: ₹2727/-	Muthalkoottu: ₹3127/-
Muthalkoottu Percentage:27.27%	Muthalkoottu percentage: 22.34%

From the table it can be seen that where the rate of vazhipadu increased by 40%, the rate of realisation of “Muthalkoottu” decreased by 4.93% which is not in the financial interest of Board.

The decrease as pointed out above may satisfactorily be explained.



**3.49.2.DECREASE IN THE PERCENTAGE ALLOCATION OF MUTHALKOOTTU VIHITHAM ON ENHANCEMENT OF VAZHIPADU RATES DURING 2012 AND 2014 – NOT IN THE INTEREST OF DEVASWOM BOARD – (ASSISTANT COMMISSIONER’S OFFICE THRIPPUNITHURA )**

Muthalkoottu vihitham of a particular vazhipadu is the net gain to Devaswom Board after deducting all the expenses to perform that vazhipadu. But on comparison of the percentage allocation of Muthalkoottu vihitham to the total vazhipadu rate of the following vazhipadus, as per rate revision orders prevailed during 2014 to that of 2012, Muthalkoottu vihitham percentage is seen decreased. This implies that Devaswom Board is not getting its due share even on enhancement of the rates. Details are furnished below.

1) **KALABHAM VAZHIPADU OF THRIPPUNITHURA TEMPLE**

Year	Vazhipadu Rate	Muthalkoottu Vihitham	Percentage of Muthalkoottu vihitham to the vazhipadu rate
2012	22000	3052.50	13.88
2014	24000 (16.7.14 onwards)	3138	13.07
2015 (1.7.15 onwards)	25500	3159	12.39

This shows that an over all decrease of 1.5% in Muthalkoottu vihitham occurred during the period from 2012 to present one even on enhancement of vazhipadu rates.

2) **1001 KUDAM ABHISHEKAM OF ERNAKULATHAPPAN TEMPLE**

Year	Vazhipadu Rate	Muthalkoottu Vihitham	Percentage of Muthalkoottu vihitham to the vazhipadu rate
2012	3250	1737	53.45%
2014	3500	1841	52.60%

This shows that an overall decrease of 0.85% in Muthalkoottu vihitham occurred on performing the particular vazhipadu during the period.

These vazhipadus are performed in respective temples on regular basis. Thus by decreasing the percentage of Muthalkoottu vihitham while enhancing the rates of the vazhipadus the financial interest of Cochin Devaswom Board is not protected. Hence it is suggested in audit that necessary steps may be taken so that the percentage of Muthalkoottu vihitham on enhancement of vazhipadu rates is not decreased.

**3.50.CLOSING STOCK OF RICE DIFFERS – EITHER REASON MAY BE EXPLAINED OR THE LOSS MAY BE RECOVERED (KADAVALLUR DEVASWOM)**

As per “Rice Nalvazhi Register” details of Rice received and expended during 2015-16 is as shown below.

OB	55kg.
Receipt	1049kg.
Total	1101kg.
Expenditure	1042.310kg.
CB	61.690kg.

But as per “Rice Expenditure Nalvazhi Register” balance in stock as on 31.3.16 is 6.690 kg only.

On handing over charge by the Officer on 29.6.16 (ie. after 31.3.16) only this much quantity is handed over for expenditure, resulting in a short of 55kg of rice.

Either the reason for variation in closing stock may satisfactorily be explained or else the value of 55kg rice (a minimum of  $55 \times 28 = 1540$  as per the rate list) may be recovered.

**3.51. DIFFERENCE IN DEMAND POSTED IN PART II MISCELLANEOUS DEMAND REGISTER AS COMPARED TO THAT OF ACTUAL RECEIPT – REASON CALLED FOR-(CHOTTANIKKARA DEVASWOM)**

A total demand of ₹30000/- was posted in Part II Miscellaneous Demand Register for the income associated with the head “video –c.d. shooting” for the year 2015-16. But ₹35000/- was received during the year under this head by way of various receipts as shown below.

Serial No.	Receipt No.	Amount	Name of the payee	Total
1.	MV5586/1215/16.12.15	5000	Devi creations	5000
2.	MV/0116/17.01.2016	10000	Shinod	10000
3.	MV/6156/0216/06.02.2016	10000	Kavilamma creations	10000
4.	MV/6461/0316/12.03.2016	10000	Shinod	10000
	Total			35000

The reason for the above variation and its effect on the total demand under Part II Miscellaneous Demand Register may be explained.

**3.52. AUCTION OF RIGHT TO ERECT ADVERTISEMENT BOARD – NON EXECUTION OF THE AGREEMENT- BRING TO NOTICE-(CHOTTANIKKARA DEVASWOM)**

The “GREEN CIRCLE MEDIA” AND “AISWARYA AD INDUSTRIES” are the two firms which were granted the right to erect hoardings within the temple premises for the year 2015-16. While granting the right to the “green circle media” vide order No.R-15059/15 dated: 27.11.2015 of the Special Devaswom Commissioner, for a tenure of 3 years, it was clearly mentioned that agreement should essentially be made with the firm on a stamp paper worth ₹200/-. But agreement still remains unexecuted till the date of audit in both cases.

The omission to execute the agreement is brought to notice for proper remedial action.

**3.53. DEMAND ENTRY IN RESPECT OF UPROOTED TREES NOT MADE – OMISSION MAY BE EXPLAINED – (KACHANAPPILLY DEVASWOM)**

As per the entries in “Tree Register” maintained at “Kachanappilly Devaswom” the number of coconut trees is seen reduced to 29 during 2015-16 from 32 during 2014-15. But demand entry is not seen made for the uprooted coconut trees during 2015-16. As per the PWD Schedule of rates, published by Government vide G.O.(MS) No.68/2012/PWD dated:28.9.12, coconut trees up to 9 meter in length have a schedule value of ₹694/- each. Had action been taken to assess the value of uprooted trees it would have fetched a minimum of ₹2082/- (3×694) to Devaswom as per PWD schedule of rates. The reason for the omission may be explained.

**3.54. YIELD FROM MANGO TREES (“MAVU MELANUBHAVAM”) – NOT DEMANDED – EITHER ORDER SANCTIONING “NO DEMAND ENTRY” MAY BE PRODUCED OR LOSS MAY BE FIXED AND RECOVERED (MAYANNUR DEVASWOM)**

The yield from mango trees of the temple “Pandaram Pattadikkavu” (“Mavu Melanubhavam”) under Mayannur Devaswom for the year 2015-16 is not seen demanded and collected. Either the Board order sanctioning “No demand Entry” under the head may be produced or the amount due under the head may be fixed and recovered from the person responsible under information to audit.

**3.55. “PAZHAYANNUR MAVU MELANUBHAVAM”- ORDER PERMITTING NO DEMAND ENTRY NOT PRODUCED – (FILE NO.C/18/15)( PAZHAYANNUR DEVASWOM)**

During 2014-15 an amount of ₹3900/- was received towards “Pazhayannur Mavu Melanubhavam”. But on verification of the file order permitting “no demand entry” towards the item the same is not seen obtained during the year 2015-16. Hence either the order permitting “no demand entry” may be produced or the loss sustained to GDF due to non-auction may be assessed and recovered.

**3.56. EVICTION OF THE ROOM OCCUPIED BY RAVIPURAM BHAJANA SANGHAM – PRESENT STATUS NOT KNOWN(RAVIPURAM DEVASWOM)**

Devaswom vide order No.R1-8170/2014 dated: 4.1.2016 had decided to stop the functioning of the Ravipuram Bhajana Sangham as it felt that Bhajana Sangham is not willing to function as per Board’s directions. Law Officer was entrusted to evict the room rented out to Bhajana Sangham

through legal Proceedings. The present status of the case may be made available.

**3.57. PEPPER AUCTION DURING 1190 ME BHARANI FESTIVAL – VERIFICATION OF FILE NO. A9-7328/15 IRREGULARITIES NOTICED-(SREE DEVASWOM)**

The Assistant Commissioner Thiruvanchikkulam Group, vide Lr.No.A3/4265/15 Dt:25.6.15, addressed to the Special Devaswom Commissioner had reported that after completion of the opening of the Nadavaravu articles received in connection with 1190ME Bharani following quantities of articles were received.

Turmeric Powder (Loose) =2453kg.

Turmeric Powder (Packet)=1300kg.

Pepper =4286kg.

Turmeric =1538kg.

It was also asked to ratify the action of handing over the following articles to Sree Devaswom Manager for use in the temple.

Turmeric Powder (Packet)=1300kg.

Pepper =786kg.

Turmeric =1538kg.

The balance Turmeric powder (Loose) 2453kg. and pepper 3500kg were sought to be auctioned and tender notification for the same was published vide notification No.A9-7328/15 Dt:25.6.15 itself.

On opening of tender on 10.7.15 and as per the information written in the Yadasth it was pointed out that on opening of Tender box kept at Assistant Commissioner's office Thiruvanchikkulam no tenders were seen received where as on opening of tenders kept at Board office two tenders as detailed were seen received.



ME (previous year) almost 3600kg. of pepper was put to auction and last year also the same was confirmed on Sri.M.K.Aneesh being the single tenderer. The fact that almost 3500kg of pepper was confirmed in auction in favour of a single tenderer in whole is pointing to the fact that there is ample demand for the same in market. Almost 786 kg. of pepper received in connection with Bharani Festival (out of 4286 kg. of pepper received 786 is kept for use in Sree Devaswom and balance 3500kg was put to auction as forthcoming from the file) is kept in Devaswom for its daily use is pointing to the fact that the quality of pepper received is also not under question. As there is ample demand and the quality of pepper put to auction is unquestionable the reason adopted for confirming the auction in favour of single tenderer at a lower rate as compared to the market rate (There is a difference of ₹160/- per kg as compared to the market rate and the total difference in value for 3500kg of pepper is  $3500 \times 160 = 5,60,000$ ) is not in the financial interest of the Board.

The observations made in audit may satisfactorily be explained.

### **3.58.ELEPHANT EKKAM**

#### **3.58.1.ELEPHANT EKKAM – NEITHER REALISED AT NORMAL RATE NOR ACTION OF THE DEVASWOM OFFICER IN COLLECTING LESSER AMOUNT RATIFIED - REMEDIAL ACTION CALLED FOR (THRIPPUNITHURA DEVASWOM)**

File No.C/78/14

- 1) The Devaswom officer had allotted the elephant of the temple to “Kallur Mana Anthimahakalankavu” temple on 15.1.16 by collecting ₹6250/- as Ekkam for the day (vide Rt.No.29948/14.1.16). However the Ekkam fixed for an elephant of the temple (Board) for a day is ₹12500/- during the year 2015-16.

Though Devaswom Officer vide letters dated: 27.12.15,26.1.16 and 26.6.16 had requested to ratify the action, no orders are seen issued. Hence it is suggested in audit that either the orders in support of the action taken by Devaswom Officer, may be produced or the balance amount of ₹6250/- (50% of normal ekkam) may be realised.

- 2) The Special Devaswom Commissioner, vide order No.A6/14478/15 Dt: 18.1.16, had ordered to allot the elephant of the Temple (Board) to “Eroor Elumanakkal Bhagavathy Kshethra Seva Samithy” for two days on 9.2.16 and 10.2.16 by collecting 50% of the Ekkam. An amount of ₹6250/- was collected (vide Rt.No.30011/9.2.16) towards this. The rate of Ekkam for elephant for a day is ₹12500/- during 2015-16. As such an amount of ₹12500/- should have been realised for the two days as per the order dated: 18.1.16.

On verification of the file it was seen that the samithy had made a request on 5.2.16 to allot the elephant only for one day (ie. on 10.2.16) instead of two days as requested earlier. Though the same was reported to Board office on 17.2.16 by the Devaswom Officer no orders are seen issued. Hence it is suggested in audit that either the orders in support of the collection made by the officer may be produced or the balance amount of ₹6250/- may be realised.

**3.58.2.COLLECTION OF “ELEPHANT EKKAM” – NEITHER APPLICATION BY PARTIES NOR SANCTION ORDER GIVING PERMISSION – PRODUCED (THRIPRAYAR DEVASWOM)**

An amount of ₹62500/- was collected towards “Elephant Ekkam” during 2015-16 as detailed below.

Sl. No.	Pattamichavaram Rt.No. and Date	Amount (₹)	From whom collected
1.	30993/ 20.1.16	12,500	Secretary, Thaivalappil Subramania Temple Padiyam.
2.	30995/ 21.1.16	12,500	Njattuvetty Kallada Bhagavathy Temple
3.	31316/ 18.2.16	12,500	Kakkathiruthy Durganagar pooyam Mahotsava Committee
4.	31319/ 23.2.16	12,500	Koothumakkal Sree Dharmasastha Kshethram Chemmapilly , Vadakkummuri
5.	31325/ 8.3.16	12,500	Not written
		62,500	



But neither the application submitted by parties nor the sanction order permitting collection of “Elephant Ekkam” as shown above is not produced for verification at the time of audit. The rate of “Ekkam” as collected above, is for a single day whereas in the absence of sanction order audit is not in a position to ascertain the demand involved.

Hence sanction order permitting collection of “Elephant Ekkam” as stated above shall be produced for verification.

**3.59. NETTISSERI TEMPLE : PERMISSION GRANTED TO SAMITHY TO CONDUCT CHUTTUVILAKKU NIRAMALA BY REALISING NOMINAL MUTHALKOOTTU VIHITHAM IRREGULAR(THANIKKUDAM DEVASWOM)**

Devaswom vide Board order No.A5-9785/15 dated: 31.5.15 had granted permission to the Devaswom Officer’s request of conducting the vazhipadu “chuttuvilakku Niramala (big)” at the Nettissery temple by Kshethra Updasaka Samithy by remitting ₹4500 as muthalkoottu vihitham. The above vazhipadu was performed in all 40 days of mandalam maholsavam of 1191 ME. As per approved rate list the vazhipadu rate to perform single vazhipadu is ₹1950/- as detailed below.

Material cost	1225.25
Santhi vihitham	8.75
Kazhakam	58.00
Vilakku vaipu	30.00
Devaswom Muthalkoottu	628.00
	1950.00

The loss sustained to Devaswom as such is worked out as follows.

Amount to be received as Muthalkoottu for performing vazhipadu in 40 days $628 \times 40 =$	25120.00
Amount received vide Rt.No.32610/18.2.16	4500.00
Loss	20620.00

On verification of file No.A5-9785/15 kept at Board office, (pertaining to the matter) it was noticed that in the previous year too Devaswom had granted permission to perform vazhipadu to samithy by realising a muthalkoottu of ₹1404.50/- only. As a result Assistant

Commissioner Thrissur vide Letter No.M1-9330/14 dated: 11.8.15 had requested Special Devaswom Commissioner not to allow this practice to continue as it is against the interest of the Board and to convene necessary meeting with the samithy regarding the matter. Eventhough (during 2015-16) the meeting was scheduled on 18.9.15 and 27.10.15 they were not seen conducted. (As such there is no evidence in the file which supports Board's sanction to allow the vazhipadu to be conducted by the Samithy by realizing a nominal muthalkkoottu to GDF).

Moreover, Devaswom Board had directly taken over all the vazhipadu from the samithies w.e.f. 1.4.2008. As such the practice of entrusting samithy to perform the vazhipadu without realising the required muthalkkoottu is against the interest of the Board.

Hence it is suggested in audit to recover the loss sustained to GDF from the responsible persons who had given sanction to conduct the vazhipadu without realising the required "Muthalkoottu".

**3.60. COCONUT TREES CUT AND REMOVED FOR FACILITATING PARKING DURING NATIONAL GAMES - NOT PROPERLY VALUED (THRIPRAYAR DEVASWOM)**

On verification of the file (file No. C/68/13) three 'Kychits' are seen obtained to cut and remove 27 coconut trees as detailed below.

- i) A.S.Rajesh @₹65/- per month
- ii) A.R.Aneeshnath @₹85/- per one
- iii) C.R.Manikandan @₹100/- per one

The Special Devaswom Commissioner vide order No. R/10836/14 dated:27.2.15 had approved the "kychit" submitted by Sri.C.R.Manikandan for ₹2700/-. The amount was collected vide pattamichavaram receipt No.6125/dated: 23.5.2015.

As per G.O.(MS)No.68/12/PWD dated:28.9.2012, coconut trees up to 9 metre in length have a schedule value of ₹694/-. The coconut trees cut and removed are not seen subjected to the valuation as per the rates specified in the order. As per the order the valuation of coconut trees ought to have been a minimum of ₹18738/- (27×694) as against the collection amount of ₹2700/-. The omission may be explained.

**3.61. RIGHT TO CULTIVATE VEGETABLES IN TEMPLE LAND OF KARIKODE TEMPLE – SANCTION NOT RENEWED (KUREEKKAD DEVASWOM)**

The Kshethra Upadesaka Samithy of Kureekkad Temple was granted the right to cultivate vegetables in the temple land vide order No.R-49733/14 dated: 12.5.14 for the year 2014-15. It was stated in the order that sanction should essentially be renewed during the next year in case they desire to continue. Eventhough Kshethra Upadesaka Samithy had remitted ₹500/- vide Pattamichavaram Rt.No.27207/30.3.16 for the cultivation for the year 2015-16 prior sanction from Devaswom authorities are not seen sought for.

Reason for the omission may be explained.

**3.62. DEFECTS FOUND IN ANNADANAM ACCOUNTS (CHOTTANIKKARA DEVASWOM)**

a) DIFFERENCE IN RECEIPT SIDE OF ACCOUNTS

As per Date wise Register, under the head Annadanam, ₹25,20,000/- is shown as annual collection. As per the Annadanam Accounts prepared during every month by Devaswom, for 135 vazhipadus ₹24,30,000/- is shown as total collection for the year. There is a difference of ₹90,000/-. Difference may be explained.

b) DIFFERENCE IN CLOSING BALANCE

As per the Annadanam Accounts prepared monthly by Devaswom, 22 numbers of Annadanam vazhipadu are pending to be performed (at the rate 18000) and ₹3,96,000/- is shown as closing balance towards this item of vazhiapdu.

On verification of the documents and files related to Annadanam, it is seen that there is a closing balance of ₹4,32,000/- as on 31.3.2016. The difference may be explained (Enquiry No.1/15.6.2017 was given regard these. No reply was received).

**3.63. GOLD LOCKET SALE: MISMATCH OF COLLECTION AMOUNT (CHOTTANIKKARA DEVASWOM)**

As per the Gold Locket Sale Register an amount of ₹25,76,000/- was collected towards sale of Gold Lockets. As per the accounts submitted by the Devaswom, an amount of ₹25,88,200/- is shown as the collection towards Gold Locket. Thus there is a difference, of ₹12,200/- (2588200-2576000) under this head as per the accounts prepared by Devaswom as

compared to the sale register. Difference in the collection amount and its effect on total collection may be explained.

(Note:- Audit Enquiry No.5/15.6.2017)

**3.64. NUMBER OF ‘VELLI ELASSU’ RECEIVED FROM CONTRACTOR DOES NOT MATCH WITH THE QUANTITY OF SILVER GIVEN – HUGE LOSS TO GDF – ENQUIRY SUGGESTED (CHOTTANIKKARA DEVASWOM)**

Devaswom file No.C/53/13)

On verification of the file, regarding sale of ‘Velli Elassu’ following facts are noticed.

- a) Every year the contract is given to persons after following tender procedures to make and deliver ‘Velli Elassu’ by supplying necessary silver from Devaswom. The contract period is usually from Vrischikam 1 (Malayalam Era) to Thulam 30 (ie. from November 16 of a particular year to November 15 of the next year).
- b) Though a stock register regarding supply of silver to the contractor is maintained, no authentic register is maintained regarding receipt of ‘Velli Elassu’ from the contractor.
- c) On verification of Stock Register of supply of silver to the Contractor for the period from 16.11.14 to 15.11.2015, 34.416 kg of silver were given to the contractor as detailed below.

Date	Yadasth No.	No. of Articles	Weight	
			Kg.	Gm.
17.11.14	29820	7	3	480
21.11.14	29823	6	2	965
09.12.14	29839	7	3	310
16.12.14	29849	7	3	165
12.01.15	29869	7	3	300
13.01.15	29872	7	3	430
22.03.15	29946	6	2	670
20.05.15	32302	6	3	000
10.07.15	32348	6	2	875
26.9.15	32419	6	3	215
08.11.15	32488	6	3	006
Total			34	416

- d) During the same period, from 16.11.2014 to 15.11.2015, for supplying 52830 Nos. of 'Velli Elassu' to the temple, Devaswom had recommended to the Assistant Commissioner, Chottanikkara to make payments, to the Contractor @₹21/- for Elassu as detailed below.

Period	No. of 'Velli Elassu' supplied	Payment recommendation letter
15.11.14 to 30.11.14	10000	C53/13 dated: 15.1.2015
1.12.2014 to 31.12.14	10000	C53/13 dated:16.2.2015
1.1.2015 to 31.1.2015	12000	C53/13 dated:16.2.2015
1.3.2015 to 31.3.2015	5000	C53/13 dated:20.5.2015
1.5.2015 to 31.5.2015	5000	C53/13 dated:7.7.2015
1.9.2015 to 30.9.2015	5000	C53/13 dated:21.10.2015
1.11.2015 to 30.11.2015	5830	C53/13 dated:19.12.2015
Total	52830	

- e) When Devaswom supplies 3kg of silver to the contractor he has to make and deliver 5000 nos. of 'velli elassu' in return weighing 600mg each.

This being the position, for a given 34.416kg of silver, the contractor (Sri.C.K.Renjith) ought to have supplied 57360 Nos. of 'Velli Elassu' ( $34416/0.6=57360$ ) in return, whereas it is seen that he has supplied only 52830 Nos. of 'Velli Elassu'. The difference in number viz: 4530 (57360-52830) may be explained.

As each 'Velli Elassu' is sold at a rate of ₹120/- per 'Elassu', the amount involved due to difference in numbers is ₹543600/-. 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.

**3.65. AUCTION OF OBSOLETE ITEMS – DELAY IN COMPLETION OF PROCESS (ANNAMMANADA DEVASWOM)**

Obsolete and unused items like old wood, iron and other items mentioned in the Pandam Pathram Register were decided to be given in auction on 26.11.14 on the basis of the list of inventory items to be auctioned. But as stated in file No.C-23/14 no one turned up for the auction and as per the direction of Assistant Commissioner Thiruvanchikkulam it

was decided to dispose of the items on the basis of kychit executed by Sri.T.N.Suresh , former Devaswom Officer for ₹4000/-. Special Devaswom Commissioner vide order No.A9-10228/15 dated:9.10.2015 had accepted the kychit and had granted permission for ‘Kuravezhuth’ of above items.

Even though the kychit was accepted, the bidder has not remitted the amount either and the items still remain undisposed. Necessary steps may be initiated to dispose of the items as per the order after realising the amount or delay for the non-execution of the order may be explained.

**3.66. CHARGE OF VALUABLES – NOT TAKEN OVER BY ANY OFFICER – OMISSION MAY BE EXPLAINED (KUZHUR DEVASWOM)**

The charge of the following valuable items are not seen taken over by any of the responsible officers. The item wise details are shown below.

Items	Nos.	Weight		
		Kg.	Gm.	Mg.
Gold	2	-	32	500
Silver	2	-	800	-
Bronze	61	91	50	-
Steel	3	3	200	-
Iron	4	60	700	-
Brass	1	1	400	-
Copper	2	44	800	-
Defaced Coin	8			-

The omission may be explained.

**3.67. CHARGE OF VALUABLES :- NOT TAKEN OVER BY ANY OFFICER :- OMISSION MAY BE EXPLAINED (CHOTTANIKKARA DEVASWOM)**

The charge of the following valuable items are not seen taken over by any of the responsible officer. The item wise details are shown below.

Sl. No.	Items	Nos.	Weight			Remarks (Years)
			Kg.	Gm.	Mg.	
1.	Gold	1169	-	716	200	1981 to 1995
2.	Silver	381	-	7689	200	1984 to 1994
3.	Pattuseela	789	-	-	-	1987 to 1988
4.	Defaced coins	705	-	-	-	2012 to 2013

The omission may be explained.

### **3.68. VERIFICATION OF THE MAJOR ERADAVU REGISTER – OMISSION NOTICED(POONKUNNAM DEVASWOM )**

On verification of the Major Eradavu Register, it was noticed that 5.935kg. of copper and 1.510kg. of Brass items were received during 2006-07 but were not handed over by Sri.P.B.Biju, Devaswom Officer during that period to Sri.Mohanan while handing over his charge. Succeeding officers while assuming charge have also taken over their charge devoid of these items.

The omission may be explained and if necessary liability may be fixed on the officer responsible.

### **3.69. FILES/ORDERS NOT PRODUCED**

The files/orders in connection with the following demand entry were not produced for verification. In the absence of file, audit is not in a position to ascertain the genuineness of the demand entry booked under Part I and Part II of Miscellaneous Demand Register. The files/orders may be produced for verification at the earliest.

Name of Devaswom	Temple	Item	Amount (₹)	Remarks
Areswaram	Areswaram	Areswaram Eru Nalikeram	8600	
Azhakiyakavu	Kumbalam Thrikkovu Siva	Usufructs of Coconut tree Auction	1000	
	Azhakiyakavu	Room rent	14520	Telephone booth
	Kothakulangara	Usufructs of Coconut trees	300	

	Azhakiyakavu	Ground Rent	3250	
	Kumbalam Kalathil	Usufructs of Mango tree	850	
	Kumbalam Thrikkovu	”	-	No demand Entry.
	Nettur Siva	”	450	
	Azhakiyakavu	Ground Rent	1000	Ravu Brothers
			400	Chinnakkannan
			17600	Ravu Brothers
	Part II			
	Azhakiyakavu	Bhrahminipatt	116601	
Chirangara	Mambra	Auction of Mango tree	1000	Rt.No.4775/ 23.1.2016
Elamkunnapuzha	Elamkunnapuzha	Puramboke Lelam (in connection with Ulsavam 1191ME)	2520	7921/22.1.16
		Usufructs of Mango tree (Elankunnapuzha)	1925	7932/19.2.16
		Usufructs of Mango tree (Aniyil Temple)	280	7932/19.2.16
		Thanneeramritham (2015-16)	490	7905/9.5.15
Ernakulam	Ernakulam	1001 Vedi Form rate	100	A6-5035/99 dt:21.10.2000 (M.K.Chandran)
		Panthal Rent	2500	
Kumaranchira	Edathut	Usufructs of Cashew tree	-	No demand entry
	Mattil	”	-	”
	Kumaranchira	Usufructs of Trees	-	”
	Kallur	Usufructs of Coconut tree	1980	
	Edathut	”	1980	
Mayannur	Mayannur	1190ME Mayannur Kav Thalappoly Puramboku Lelam	975	Pattamichavaram receipt No. 6451/3.4.15



		Thritham Thali Temple Ground Rent	1850	6468/27.12.15
		1191 ME Thritham Thali Temple – Sivarathri – Puramboku Lelam	1450	6472/7.3.16
		1191 ME Mayannur Kavu Thalappoly – Puramboku Lelam	1150	6476/25.3.16
Pazhuvam	Chazhur	Usufructs of coconuts	2225	-
	Vendrassery	”	-	No demand entry order
	Aneswaram	”	-	”
	Pullu	”	”	
	Vettaikkarankavu	”	”	
Ponjanam	Moorkanad	Moorkanad Usufructs of Coconuts (Liability)	503/-	Board order No.A1-14131/14 dt:17.12.04
Pothani	Pothani	As per Part II MDR	13288/-	A1-9366/14 dated: 30.7.14
Srīngapuram	Srīngapuram	Usufructs of coconut trees	500	Pattamichavaram Receipt No.4730/ 19.8.15
	T.K.S.Puram	Rent of land	1700	Pattamichavaram Receipt No.4718/25.6.15, 31571/17.12.15& 31593/15.2.16
	Kandamkulam	Rent of land	1500	Pattamichavaram Receipt No.4750/21.10.15& 32455/27.3.16

### **3.69.1.FILES NOT PRODUCED (C.K.SWAMY)**

The files in connection with the “Kuravezhuth” were not produced for verification. In the absence of files, audit is not in a position to ascertain the genuineness of the “Kuravezhuth” in Major Eradavu Register. Details are given below.

Kuravezhuth items	No.	Weight		
		Kg.	Gm.	Mg.
Bronze	28	262	900	-
Brass	1	3	500	-
Copper	6	12	400	-

The files may be produced for verification at the earliest.

### **3.69.2.FILE NOT PRODUCED(CHOTTANIKKARA DEVASWOM)**

₹10,000/- was collected, vide receipt No. MV-6156/0216/6.2.16, from Kavilamma Creations for video shooting. But the file regarding the sanction was not produced at the time of audit. In the absence of file audit is not in a position to ascertain the demand under this head. Hence it is asked to produce the file for verification.

### **3.70.VALUABLE ITEMS PENDING IN THE MAJOR ERADAVU REGISTER OF DEVASWOMS**

The details of valuable items of the 46 Devaswoms audited during 2015-2016 pending in the major Eradavu register as on 31.03.2016 without being produced in the Special Devaswom Commissioner’s office is appended with this report as **APPENDIX -. VI.**

### **3.71.RENT**

#### **3.71.1.ARREARS OF RENT AND SERVICE TAX OF 4 SHOPPING COMPLEXES OF COCHIN DEVASWOM BOARD DURING 2015-16(DEVASWOM BOARD)**

Cochin Devaswom Board owns 4 shopping complexes situated in the heart of the Thrissur city and so close to the Swaraj Round. One of the main sources of revenue of Cochin Devaswom Board is the rent collected from these buildings.

A byelaw for renting out rooms of buildings under Cochin Devaswom Board was approved vide order No.R1/3648/13 Dated: 2.5.2014. The date of effect of this byelaw is w.e.f. 4.4.2014.

As per clause (20) of the byelaw, if a tenant is making default in rent excluding 2 months, notice should be given by the Board to remit the rent arrears within 10 days with penal interest. Otherwise Board may approach court. The supervision charge of these processes are under Assistant Commissioner (Estate), Cochin Devaswom Board.

As per clause (22) of the byelaw, if a tenant is making default in rent more than 3 months, Special Tahsildar, Cochin Devaswom Board may take action to vacate the tenant as per KLC Act. This authorization was given to the Special Tahsildar by order No.DBP 62/2010,06/2011 Dated:14.8.2012 of the Honourable High Court of Kerala, which is also mentioned in the same clause of the byelaw.

On verification rent register it is seen that huge amount is pending towards rent realization. Despite the legal position available with Cochin Devaswom Board not even a notice is served on the tenants who defaulted rent remittance in 2015-16. Thus the laxity in executing the legal position mentioned in byelaw, has lead Cochin Devaswom Board to a rent dues of more than 1 crore as on 31.3.16 out of which ₹31,89,333/- relates to 2015-16 financial year alone (1.4.15 to 31.3.16). Shown as **APPENDIX – VII**.

Arrears of ₹83,57,772/- pending realisation upto 2014-15 was mentioned in para No.3.50.2.1 of Audit Report 2014-15.

Demand collection balance statement of rent was not prepared during the audit year. Hence audit could not verify the current and arrears demand with the current and arrear collection.

Service Tax @12.36% to be collected with the monthly rent from July 2012 onwards. From June 2015 it is raised to 14% and from November 2015 it is 14.5% ( which includes 0.5% Swach Bharath cess).

Service Tax arrears during 2015-16 alone is ₹4,65,811/- (Details shown in **APPENDIX - VII** ). Some tenants remitted only the monthly rent and they kept the Service Tax as arrears. Such practice cannot be entertained and such cases are shown in the remarks column, of the **APPENDIX- VII**.

Urgent steps shall be taken by the Board authorities to collect the arrears with penal interest at the earliest.

**3.71.2.ROOMS NOT RENTED OUT – REASON MAY BE LOOKED INTO(DEVASWOM BOARD)**

The following rooms of the various shopping complex are seen not rented out in the audit period.

Sl.No.	Shopping Complex	Room No.	Vacant period	Remarks
1.	Sivasakthi Building	28/604/59	16.9.15 to 31.3.16	Monthly rent collected from last occupied person was ₹6115+ Service Tax.
2.	Sivasakthi Building	28/774/3,4	1.8.15 to 31.3.16	Monthly rent collected from last occupied person was ₹50235+ Service Tax.
3.	Sivasakthi Building	28/775/4	24.12.15 to 31.3.16	Monthly rent collected from last occupied person was ₹87285+ Service Tax.
4.	Sivasakthi Building	28/775/5	1.1.16 to 31.3.16	Monthly rent collected from last occupied person was ₹25758+ Service Tax.
5.	Sivasakthi Building	28/776	22.2.15 to 31.3.16	Monthly rent fixed for last occupied person was ₹114900+ Service Tax.
6.	Western Pallithamam	28/701	4.6.14 to 31.3.16	Monthly rent fixed for last occupied person was ₹25890+ Service Tax.
7.	Sree Kailasam	28/780/9	2.2.16 to 31.3.16	Monthly rent collected from last occupied person was ₹22875+ Service Tax.

8.	Sree Kailasam	28/780/15	18.9.14 to 31.3.16	Monthly rent collected from last occupied person was ₹11160+ Service Tax.
9.	Sree Kailasam	28/780/16	29.12.14 to 31.3.16	Monthly rent collected from last occupied person was ₹11470+ Service Tax.

The rooms shown as Sl.No.6,8 & 9 are vacant from 2014 onwards. Board had called for tenders for these rooms. But nobody has come to occupy these rooms. If rooms are kept vacant for long period, Cochin Devaswom Board will be the ultimate sufferer. Hence audit suggests to take serious remedial measures to identify the problems relating to letting of commercial space available in the heart of the city, so that the financial interest of Cochin Devaswom Board is protected.

### **3.71.3.RENT PENDING TO BE COLLECTED(CHOTTANIKKARA SATHRAM)**

At Chottanikkara Sathram, total arrear of rent to be collected as on 31.3.2016 is ₹1,81,037/-. Details are given below.

Bunk	Room No.	Name	Month	Amount
7	-	Sri.Ratheeshchandran	4/15	225
8	-	''	4/15	225
9&10	-	Sri.M.J.Sivadasan	4/14 to 3/15	1375
11	-	Sri.M.P.Prasad	''	1005
-	IV/685K	Sri.C.Sasidharan	5/15 to 3/15	4812
-	4	Sri.K.T.Chakkappan	12/15	2
-	6	Sri.V.N.Venugopalan	3/16	1100
-	III/1027	Sri.Benny Emmanuel	3/16	3035
-	IV/709	M/s Hantex	12/15 to 3/16	4

-	III/1027	Sri.K.S.Baiju	11/14 to 3/15, 2/16 to 3/16	27840, 11136
-	III/1028	Sri.O.S.Sivakumar	12/14 2/15 to 3/15 3/16	7800 15600 7800
	12	Sri.K.R.Ponnappan Nair	2/16 to 3/16	291
	Stair Case Room	Sri.O.S.Sivakumar	1/16 to 3/16	4323
	III/636	Sri.T.P.Satheesan	12/15 to 3/16	94464
<b>Total</b>				<b>₹181037</b>

Necessary steps shall be taken to realise the arrear pending collection at the earliest.

**3.71.4.RENT AGREEMENT NOT EXECUTED(CHOTTANIKKARA SATHRAM)**

In the following cases the agreement was not executed.

Sl.No.	Bunk	Room No.	Name	Rent	Rent w.e.f.
1.	3,4&5	-	Sri.Kishorekumar	4690	1.8.2015
2.	9&10	-	Sri.M.J.Sivadasan	4515	1.8.2012
3.	-	IV/685A	Sri.N.R.Soman	16625	1.8.2015
4.	-	IV/685B	Sri.N.R.Ramesan	3055	1.2.2016
5.	-	IV/6856C	Smt.Prema Jayan	3054	1.3.2016
6.	-	IV/685E	Sri.A.A.Sethunathan	3060	1.10.2015
7.	-	IV/685G	Sri.E.P.Sudhikumar	2875	1.2.2016
8.	-	IV/685L	Sri.G.Raghunath	2535	1.12.2014

9.	-	IV/685I	Sri.K.V.Vasudevanunni	2665	1.2.2016
10.	-	IV/685K	Sri.C.Sasidharan	2406	1.9.2012
11.	-	1	Sri.S.Babu	2450	1.10.2015
12.	-	2	Sri.M.A.Pradeep	3675	1.12.2015
13.	-	4	Sri.K.T.Chakkappan	2445	1.12.2015
14.	-	6	Sri.V.N.Venugopal	1100	1.10.2014
15.	-	8	Sri.M.S.Rajendran	1100	1.6.2014
16.	-	9	Smt.Usha Nandan	2685	1.11.2015
17.	-	10	”	2685	1.11.2015
18.	-	12	Sri.K.R.Ponnappan	2813	15.2.2016
19.	-	13	Sri.C.S.Babu	2190	1.2.2015
20.	-	IV/709	M/s Hantex	2966	1.12.2015
21.	-	IV/706	Sri.Gopinathan	5570	1.10.2015
22.	-	IV/685	Sri.Reghunath	2109	1.10.2013

Action may be taken to execute the agreement as early as possible.

**3.71.5. NON COLLECTION OF PENAL INTEREST WHILE REALISING THE RENT OF RENTED BUILDINGS- (THRIPPUNITHURA DEVASWOM)**

As per clause (3) of the agreement condition, every tenant should make payment of room rent as advance. This means that the rent for a particular month is to be paid either by the end of previous month or by the first day of the month to which the rent relates. Penal interest should be realised at the rate of 20%, if the rent is not paid in time. But it is noticed that no penal interest is realised in the following cases.

Sl. No.	Room No.	Name of the Tenant	Rent/ Month	Amount Paid	Rt.No.	Rent paid for the month
1	22/12	A.Gopinathan	1175	2350	29934/ 22.12.15	11/15, 12/15
2	22/12A	P.Madhu	980	1960	26929/ 8.5.15	4/15, 5/15
	-do-	-do-	-do-	980	30013/ 9.2.16	1/16
	-do-	-do-	-do-	1960	30024/ 9.3.16	2/16, 3/16
3	20/11C	M.G.Radhakrishnan	625	1250	29918/ 13.11.15	10/15, 11/15
4	20/1035	Boban	1071	2142	26933/ 13.5.15	3/15, 4/15

The omission to recover penal interest may be explained. If it is not possible to explain the omission, penal interest may be realised in terms of the agreement provision.

**3.71.6.COLLECTION OF GROUND RENT – SANCTION ORDER PERMITTING COLLECTION – NOT PRODUCED FOR VERIFICATION- (THRIPRAYAR DEVASWOM)**

On verification of the file (File No.C/90/15) the sanction order in respect of ground rent collected in the following cases are not seen obtained. In the absence of sanction order audit is not in a position to ascertain the demand of rent collected.

Sl.No.	Pattamichavaram Rt.No. and Date	Amount (₹)	From whom collected
1.	6175/16.8.15	5000	Balan, Thriprayar
2.	6176/16.8.15	5000	Ravindran, Thriprayar
3.	6177/16.8.15	5000	Hamza, Nattika
4.	6178/16.8.15	2500	Siddiq, Valappad
	<b>Total</b>	<b>17500</b>	

Sanction order permitting collection of ground rent as detailed above shall be produced for verification.



**3.71.7.ADVVERTISEMENT BOARD RENT – NOT ASSESSED AND COLLECTED FOR THE PERIOD 1.8.2015 TO 31.01.2016 OMISSION MAY BE EXPLAINED( THRIPRAYAR DEVASWOM)**

The Special Devaswom Commissioner vide order No.R/1430/14 dated: 17.3.14, had given permission to Sri.K.V.Baiju, Kanadikavu P.O, Kizhakkummuri to exhibit an advertisement Board of 151 sq.feet near temple parking ground at the rate ₹150/- per square feet for the period from 1.8.2013 to 31.7.2014. This was extended for a further period of one year (from 1.8.2014 to 31.7.2015) with an increase of 10% in rent over that fixed earlier vide order No.R/1430/14 dated: 6.1.2015.

On verification of the file (file No. C/34/2014), this right is seen extended for a further period of one year from 1.2.2016 to 31.1.2017 with an annual rent of ₹35,000/- (which is pending collection as on 31.3.2016) vide order No. R/3766/16 dated: 30.6.2016. As per the details forthcoming from the file, certain unwanted dispute regarding exhibition of advertisement Board in connection with the construction of chappal counter is seen to have taken place. But the file is silent about whether the advertisement boards were removed from exhibition due to the conflict. In the absence of removal of advertisement board from exhibition, a reasonable rent is due to Devaswom from the licensee for the period from 1.8.2015 to 31.1.2016 as he continued to exhibit the advertisement board before and after the period specified. The omission to assess and collect the rent due for the period from 1.8.2015 to 31.1.2016 ( i.e. for 6 months) may be explained. (Note: To audit enquiry No.2 dated:8.11.2016 No reply was received).

## **PART-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.SUSPENSION**

##### **4.1.1.1.PERIOD OF SUSPENSION – REGULARISED – NOT ENTERED IN SERVICE BOOK (ASSISTANT COMMISSIONER’S OFFICE THRISSUR )**

Sri.S.Jayan, Counter Assistant, Pathirikottukavu Temple, Veleppaya Devaswom was under suspension for the period from 22.11.13 to 22.7.15. He was then reinstated in service w.e.f. 23.7.15. As per Board Proceedings No. M-15554/13 Dtd: 28.4.16, it was ordered to regularise his suspension period as eligible leave. On verifying the service book and leave account of the employee , it is seen that regularisation of suspension as eligible leave is not recorded in the service book. Necessary steps may be taken by the authority to make the entries in SB regularising the suspension period as eligible leave as soon as possible.

No. of Corrections:

**4.1.1.2.PERIOD OF SUSPENSION – NOT REGULARISED(BOARD OFFICE)**

Sri.S.Gopakumar, Assistant Engineer was under suspension for the period from 13.8.15 to 10.1.16. He was then reinstated in service as per Board order No.M-13444/14 Dated: 6.1.16. He rejoined duty on 11.1.2016.

Sri.E.D.Akhil, L.D.C, Cochin Devaswom Board office was under suspension for the period from 4.2.16 to 20.6.2016. He was then reinstated in service as per Board order No.M-8284/14 Dated: 18.6.2016. He rejoined duty on 21.6.2016.

On verification of the concerned files (M-13444/14 &M-8284/14) and service books of the employees it is seen that the suspension period of the employees are not regularised till this date. So necessary step may be taken by the authority to regularise the suspension period as soon as possible.

**4.1.2.SURRENDER OF EARNED LEAVE FOR A FINANCIAL YEAR SANCTIONED IN ANOTEHR FINANCIAL YEAR - IRREGULAR**

Employees are permitted to surrender earned leave once in a financial year. In the following cases surrender of earned leave in a financial year are seen sanctioned in another financial year. Lagging in sanctioning of surrender of earned leave may lead to loose one's opportunity for surrendering in a subsequent financial year. Moreover sanctioning of surrender of earned leave pertaining to a financial year in another financial year is irregular. This may be avoided. Details are given below.

Office	Voucher nos.	Number of Employees	Date of w.e.f. SLS	Sanction Order no.& date
Assistant Commissioner's office Thrissur	A1B-459/15-16	13(Temple Employees)	01.03.2015	A3/297/15/28.04.15
Assistant Commissioner's office Thiruvilwamala	A3B-43/15-16	14(Temple Employees)	01.12.14, 01.01.15 & 01.03.15	A1/749/15/07.04.15
	A3B-516/15-16	1(Smt.P.V.Priya,Kzhakam, Mullakkal Devaswom)	01.12.14	A1/749/15/10.08.15
Devaswom Board Press	A7B / 88/15-16	Sri.P.A.Ullas & Smt.A. Sindhu, Binder-cum numbering	7.4.2015.	M4-2785/14/7.04.15

No. of Corrections:

**4.1.3. TIME BOUND HIGHER GRADE:- GIVEN WITHOUT CONSIDERING THE LWA(ASSISTANT COMMISSIONER'S OFFICE THRISSUR )**

Sri.D.Jayakrishnan, Mahout entered in Cochin Devaswom Board service on 9.8.2005. On verification of his service book it is seen that he was on LWA on 8.6.2010 and 5.7.2010. Devaswom Board, vide order No. M-2222/2011 dated: 29.11.14, had sanctioned I<sup>st</sup>, TBHG w.e.f. 9.8.2013 on completion of 8 years of service in the entry cadre without considering the LWA sanctioned for 2 days, which is irregular. He is eligible for I<sup>st</sup> Time Bound Higher Grade on 11.8.2013 only. Hence the excess payment made for the two days (because of the irregular sanction) may be recovered.

**4.1.4. VERIFICATION OF ATTENDANCE REGISTER – DEFECT NOTICED (KUREKKAD DEVASWOM)**

The attendance particulars of Sri.K.P.Sreedeeep, the Junior Devaswom Officer from 20.8.2015 to 12.12.2015 are not recorded in the register. Pag15 and 16 of the attendance register during the period certify the defect. An internal enquiry may be conducted, so as to ascertain the reason for omission to record the attendance and if necessary suitable action may be taken against the officer responsible.

**4.1.5. BILL RECEIPTS: PAYMENTS MADE WITHOUT ACQUITTANCE (KUZHUR DEVASWOM)**

On verification of Bill receipts and its payments, the following payments, are seen made in Bill register, without proper acquittance . Details are shown below.

Sl. No.	Name of Person	Date of Payment	Amount	Remarks
1.	Sri.Arun	9.4.15	1500	Nithyanidanam 4/15 (Kuzhur)
2.	''	9.4.15	1600	'' (Iranikulam)
3.	Sri.Ganesan	9.4.15	450	'' (Thirumukulam)
4.	Sri.Padmanabha Bhatt	9.4.15	400	'' (Narayanankulangara)
5.	Sri.Satheesan Namboothiri	9.4.15	300	'' (Thankulam)
6.	Sri.Saji Namboodiri	9.4.15	400	''(Poyya Krishnan)
7.	Sri.Raghupathi	9.4.15	400	''(Poyya Bhagavathy)
8.	Sri.Mohana Warriar	9.4.15	400	'' (Thanoor)
9.	Sri.Saji Namboodiri	5.5.15	400	Nithyanidanam 4/15
10	Sri.Raghupathi	6.5.15	450	'' (5/15)

No. of Corrections:

11.	Sri.Ananthapadmanabhan	6.5.15	450	”(5/15)
12.	Sri.Ganesan	6.5.15	450	”
13.	Sri.Mohana Warriar	6.5.15	400	”
14.	Sri.Satheesan Namboothiri	6.5.15	1300	”
	Total		8900	

Disbursement of money without proper acquittance is brought to the notice of Board authorities for proper remedial action.

## **4.2. CONTINGENT EXPENDITURE**

### **4.2.1. UNIFORM ALLOWANCE TO PRESS STAFF:- IRREGULARITIES (DEVASWOM BOARD)**

- a) Excess Amount Paid to Press Staff in Uniform Allowance : ₹6300/-  
Not Admitted

Based on letter No.CDB/P7/2013 dated: 14.3.2016 of Press Manager, Cochin Devaswom Board Press, Cochin Devaswom Board had revised Uniform Allowance of Press Employees @ ₹2000/- per year.

The Pay Revision order 2014 (order No.G.O.(P)No.7/2016/Fin. dated: 20.1.2016) was extended to Cochin Devaswom Board Staff Vide order No.M/1000/16 Dated: 11/2/16 The Uniform Allowance was sanctioned to Press staff of Cochin Devaswom Board (order No.M5-15393/13 dated: 23.3.16) for the year 2015-16 as detailed below.

Voucher No.	Details of Employees	Amount
A7B- 5233/15-16	Permanent Employees 7×2000	14000
	Temporary Employees 2×2000	4000
Total		18000

The following defect is noticed in sanctioning the uniform allowance as above.

- 1) As per para No.45 of 2014 pay revision order it is clearly mentioned that “Periodical allowance will have effect from 1.4.2016”. This being the position, the Uniform Allowance admissible for the year 2015-16 is only ₹1300/-. Thus there is an excess payment @ ₹700/- per employee for the year. So the excess expenditure of ₹6300/- (700×9=6300) incurred is not admitted in

audit. The same may be recovered either from the employees or from the officer responsible.

- b) On verification of the Board File No.M5-15393/13, based on 2009 Pay revision order it is seen that Board had sanctioned Uniform Allowance to its Press staff, at the same rate as prevalent in case of Technical employees both male/female of Government Press. But in 2014, Uniform Allowance is given to press employees at the rate of foremen –cum-Litho press Operator /Printer of Medical Education Department (ie. ₹2000/-) without any valid Board order. So the eligible amount due to Devaswom Press employees towards Uniform Allowance is ₹1800/-, which is the rate of Government printing Department employees. Hence excess amount given in subsequent years may be recovered as early as possible.

(Note:- Audit Enquiry No.3/17 Dated: 28.6.2017)

**4.2.2. VEHICLES USED ON CONTRACT BASIS :- EXCESS AMOUNT GIVEN ₹972/- (DEVASWOM BOARD)**

During 2015-16, Board had hired vehicles on contract basis for its day to day functioning. On verification of the log book, it is seen that running Kilometers are written in excess on 2 days. The details are given below.

Date	Meter reading (start mg.)	Meter reading (ending )	Running distance as per log book	Actual running distance	Excess distance claimed	Amount given	Actual amount to be given	Excess amount given	Voucher No.
4.9.15	140736 Name of Driver Sri.T.M.Ajith	140818	118	82	36	₹1416/- (₹12/per km)	984	432	A7B-2195/15-16 (File No.A6-96/15 Not produced)
6.1.16	122350 KL46-G172	122416	116	66	50	1253/- (₹10.80/ per km)	713	540	A7B-3995/15-16 (File No.A6-97/15 Not produced)
	Total							972	

Excess amount paid in this case ie. ₹972/-may be recovered from the person responsible.

(Note:- Audit Enquiry No.4/17 dated: 29.6.2017).

**4.2.3. POSTING MADE FOR A SHORT PERIOD AS TEMPORARY ARRANGEMENT STILL CONTINUING (ASSISTANT COMMISSIONER'S OFFICE THRIPPUNITHURA)**

As per Board Order No. M6-9329/2011 dated:26.7.2012, Sri.Sivakumar, Counter Assistant was transferred and posted in Nettur Temple under Azhakiyakavu Devaswom from Kureekkad Devaswom. But Sivakumar had not taken charge at the temple as per the order. A temporary arrangement was made by assigning the duty of taking vazhipadu collection in Nettur Temple to Smt.Radha, wife of a temple staff (Vessel cleaning) and a sum of ₹125/- was fixed as her daily allowance till Sri.Sivakumar takes charge. Payments were made to Smt.Radha on the basis of this order even in 2015-16. As the order dated:26.7.12 was issued as an interim arrangement payments effected to Smt.Radha in 2015-16 on the basis of the order dated:26.7.12 is not with authority. Hence authority (order)under which payments were made to Smt.Radha may be produced.

**4.2.4. DISCREPANCY NOTED IN FIXING ALLOWANCE OF THANTRIS OF DIFFERENT TEMPLES UNDER DEVASWOM (ASSISTANT COMMISSIONER'S OFFICE THRIPPUNITHURA)**

Sri.Vasudevan Namboodiri, Thanthri of Thrippunithura Sree Poornathrayeesa Temple was paid Thanthri Allowance for the month of March amounting to ₹4000/- vide voucher No.A1 B6/15-16/1.4.15. However for the same period Sri.C.P.Narayanan Namboodiri, the Thanthri of Chittur Krishna Swamy Temple was paid Dearness Allowance @80% in addition to the Thanthri allowance of ₹4000/- (D.A. during the period was 80%). Since both of them are hereditary Thantris of the respective temples and are holding identical positions the reason for the anomaly was called for vide Audit Enquiry No.2/19.10.16.

Clause No. I(6) of the Pay revision order (Order No.M1-3208/2005 dated: 6.8.2007) was cited by Assistant Commissioner on 19.10.16 as the reason for the above anomaly.

On verification of previous pay revision orders, the Thantris as a class are first time seen granted a pay revision in 2005 order (order No.M1-3208/05 dated:1.6.2005). However the above benefit was limited only to Thanthri of Kizhur, Kadavallur and Urakam temples (Para II (4) Appendix B of Pay Revision Order). Moreover this benefit (Consolidated allowance) was not limited to the Thantris alone but were sanctioned to other categories (classes) of employees also.

In the next pay revision order (order No.M1-3208/2005 dated:6.8.2007) no further benefit was seen granted to Thanthris who had drawn consolidated allowance of ₹2000/- p.m. as per these pay revision orders (Para I (b) and Annexure I (iii) (7)). In otherwords Thanthris were not a category where they were provided with dearness allowance for the allowance sanctioned to them. Moreover the temples under Thrippunithura Assistant Commissioner's office are not seen included as a special category either. Hence Appendix 2 of the pay revision order 2012 (Order No.M4-11295/11 dated:29.3.12), permitting drawal of DA to those categories of employees who are already in receipt of it is not applicable to thanthris in general. Hence specific order under which D.A. was granted to the category of Thanthri may be made available or else excess amount given may be recovered.

**4.2.5. CONTINUING IN SERVICE EVEN AFTER COMPLETING THE AGE PRESCRIBED FOR SURRENDERING THE KARAIMA RIGHTS**

The pay revision order of temple employees with effect from 1.4.2012 (vide para 7-3) specifically states that the 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. An incomplete register including the details of the Karaimakkar is maintained in the Assistant Commissioner office. Details of the Karaimakkar of a few Devaswoms are included in the register. So audit suggests to include the details of all Karaimakkar under the Assistant Commissioner office in this register. On verifying this register, the following Karaimakkar are still continuing in service even after completing the age of 70. This needs explanation. Details are given below.

Name of A.C.	Name of Employee/Devaswom	Date of Birth	Due Date of surrender of Karaima right
Thrissur	Sri.T.V.Kesavan Nambeesan, Kazhakam, Velappaya Devaswom	27.5.1942	27.5.2012
	Sri.Kesavan Nembeesan, Kazhakam, Arikanniyur Devaswom	1.10.1945	1.10.2015
	Smt.Devayani Amma, Adichuthali, Thayankavu Devaswom	18.3.1943	18.3.2013
	Sri.M.Govindan Nair, Komaram, Thayankavu Devaswom	28.8.1938	28.8.2008



Thiruvilwamala	Sri.C.K.Ramayyer Santhy, Uthralikkavu Devaswom	22.12.1931	22.12.2001
	Sri.N.S.Vasudevan Nambeesan, Kazhakam, Panangattukara Devaswom	07.04.1933	07.04.2003
	Smt.Savithry Brahmini Amma, Kazhakam, Panangattukara Devaswom	28.03.1937	28.03.2007
	Smt.Savithry Brahmini Amma, Kazhakam, Uthralikkavu Devaswom	15.06.1944	15.06.2014

**4.2.6. EXCESS AMOUNT PAID THAN THE T.A. CEILING  
LIMIT (THIRUVILWAMALA A.C.)**

As per G.O.(P) No. 74/12/Fin. dated: 28.1.2012(T.A ceiling revised subsequent to 2009 pay revision), the monthly ceiling of T.A. of Grade II b is limited to ₹1680 and quarterly ceiling is ₹5040/- (more than two Districts).

But in the following T.A. Bills excess amount than the eligible ceiling limit was given. The claimed amount shown below not includes Bhandaram duty allowance and Special Duty Allowance. This is T.A. other than these two items. The amount paid in excess is ₹960/-.The same may be recovered either from the officer concerned or from the person responsible.

Sl. No.	Bill No.	Month	Name of Officer/ Basic Pay	Claimed Amount	Excess	
1.	A2B437/15-16	4/15	Sri. N.Prasad, Peon, Basic Pay 14260/- (Scale of Pay 8960-14260)	1800	120	
2.	A2B435/15-16	5/15	''	2200	520	
3.	A2B754/15-16	6/15	''	2000	320	
4.	Total					960

**4.2.7.DAILY WAGES GIVEN WITHOUT PROPER ATTENDANCE(ASSISTANT COMMISSIONER'S OFFICE THRISSUR )**

An amount of ₹11100/- was paid to Sri.P.P.Rajesh, Santhi Velappaya Devaswom (Vide Vr.No.A4B-2478/15-16)being the daily wages for the period from 26.1.2016 to 25.2.2016 as detailed below.

26.1.2016 to 7.2.2016=13×300=3900

8.2.2016 to 25.2.2016=18×400=7200

11100

But on verification of the attendance sheet, produced along with the Voucher, no attendance is seen marked by him from 20.2.2016 to 25.2.2016. At the same time he has been paid ₹2400/- as wages for these days. The amount paid is not admitted and recovery of the same is suggested in audit.

(Note:- No reply to Audit Enquiry No.5/24.4.2017 was received in this connection.)

**4.2.8. REMITTANCE OF BUILDING TAX OF CHITTUR DEVASWOM OFFICE & KSHETHRA UPADESAKA SAMITHY OFFICE – FURTHER DETAILS CALLED FOR – AMOUNT OF ₹33701/-OBJECTED(THIRUVILWAMALA A.C.)**

The building tax of the Chittur Devaswom office and the Kshethra Upadesaka Samithy office during the period from 2002-2003 to 2014-15 amounting ₹33701/- was sanctioned vide Board order No. R-3302/2015 Dated:30.3.2015 and was remitted during 2015-16. The reason for remittance of arrears of building tax after such a long tenure to the Chittur Thathamangalam Municipality is not mentioned in the concerned file (No.C-40/2015) maintained at Assistant Commissioner Office. It is also not known whether penal interest for delay had been included in the sanctioned amount.

Further details in this regard may be made available. For want of details, amount involved viz. ₹33701/- is objected in audit.

**4.2.9.OMISSION TO RECOVER INCOME TAX AT SOURCE –  
OMISSION MAY BE EXPLAINED(CHOTTANIKKARA  
ASSISTANT COMMISSIONER’S OFFICE)**

As per section 194-C of Income tax Act 1961, the payer has to deduct tax at source from the sum to be paid to the contractor or sub contractor, where

- i) The total sum credited or paid during the financial year exceeds 75000.
- ii) Any single sum credited or paid exceeds 30,000.

A) Cochin Devaswom Board (CDB) vide order No.A3/168/12 dated: 11.11.2015 had approved the rate quoted by Sri.K.M.Thampy, Kalarikkal,Thiruvaniyoor (P.O.) for the supply of “Silver Elassu” (silver amulets)weighing 3 gram and 600mg @₹40/- and ₹22/- respectively towards the labour charges due to him after the same is being made by him with the silver supplied by the Cochin Devaswom Board. Hence payments made to Sri.K.M.Thampy attracts section 194-C of Income Tax Act 1961.

During the year under audit (Financial Year 2015-16) payments were made to Sri.K.M.Thampy towards this purpose as detailed below.

Sl. No.	Bill No. and Date	Cheque No.	Amount (₹)	Details
1.	A1B/832/15-16/ 10.2.16	528623	4,40,000	Being the value of 20000 amulets @₹22/- for the period from 1.12.15 to 31.12.15
2.	A1B/894/15-16/ 10.3.16	531127	5,21,620	Being the value of 23710 amulets @₹22/- for the period from 1.1.16 to 31.1.16
3.	A1B/981/15-16/ 31.3.16	531154	1,10,000	Being the value of 5000 amulets @₹22/- for the period from 1.2.16 to 29.2.16
	Total		10,71,620	

No. of Corrections:

- B) During the financial year 2015-16 payments were also made to Sri.C.K.Renjith, Chitayil house, Marad P.O. towards the labour charges for the supply of 'Silver Elassu' (Silver amulets). The silver for this purpose was supplied by Cochin Devaswom Board. Hence payments made to Sri.C.K.Renjith also attracts section 194-C of Income Tax Act, 1961. Details are given below.

Sl. No.	Bill No. and Date	Cheque No.	Amount (₹)	Details
1.	A1B/179/15-16/ 8.6.2015	327655	105000	Being the value of 5000 amulets @ 21 for the period from 1.3.15 to 31.3.2015
2.	A1B/264/15-16/ 10.7.15	330107	105000	Being the value of 5000 amulets @ 21 for the period from 1.5.15 to 31.5.2015
3.	A1B/449/15-16/ 30.9.15	330192	105000	Being the value of 5000 amulets @ 21 for the period from 1.7.15 to 31.7.2015
4.	A1B/555/15-16/ 7.11.15	330245	105000	Being the value of 5000 amulets @ 21 for the period from 1.9.15 to 30.9.2015
5.	A1B/717/15-16/ 11.1.16	528573	122430	Being the value of 5830 amulets @ 21 for the period from 1.11.15 to 30.11.2015
Total			542430	

As per section 194-C of Income Tax Act 1961 if the contractor has PAN he is liable to pay Income Tax @1% from source. In the absence of PAN he is liable to pay Income Tax @20% from source as per Section 206(AA) of Income Tax Act. The omission to recover the amount at source maybe explained.

**4.2.10. WATER CHARGES – EXCESS AMOUNT REMITTED TO BE RECOUPED(CHOTTANIKKARA ASSISTANT COMMISSIONER'S OFFICE)**

Chottanikkara Devaswom had remitted additional charge of ₹84915/- (fine ₹3297/- + arrear ₹81614/-+Inspection charge ₹4/-) towards bimonthly

No. of Corrections:

water charges, due for February 2015, in April 2015 for the consumer No.CTK/229/N. The bimonthly usage of water in the previous year (As per letter No.R1/2015 dated: 11.5.2015 of Assistant Executive Engineer, Water Authority, Thrippunthura) is shown below.

Month and Year	Bimonthly consumption (kl)
May 2014	119.8kl
August 2014	135.86kl
October 2014	38.52kl
December 2014	60.86kl
February 2015	2100kl

From this it can be seen that a sudden hike in the consumption occurred in February 2015 as compared to the other months. Devaswom Assistant Commissioner on 10.4.2015 vide letter No.A1/510/99 had requested to enquire the reason for the sudden increase in the reading for the month of 2/2015. The Assistant Executive Engineer, KWA who had examined this had issued directions to fix new air valve and float valve and had assured to monitor the rate of usage in subsequent bimonthly readings vide letter No.R5-2015 dated: 27.5.2015. The subsequent bimonthly usage as obtained from the bills of Kerala Water Authority is given below.

Sl.No.	Bill No. and Date	Bimonthly usage (kl)	Water charge
1.	13177415/17.6.15	229	7460
2.	14033552/17.8.15	260	8700
3.	14841694/9.10.15	238	7820
4.	15771284/09.12.15	335	11704

From the above it can be seen that the bimonthly usage of water at any point of time has not even crossed 400 kilolitre. Fitting the air valve and float valve is a technical problem to be addressed by Kerala Water Authority. It has nothing to do with the actual consumption of water by Chottanikkara Devaswom. Since no review of the additional charge claimed by Kerala Water Authority for the month of February 2015 is done subsequently by monitoring the bimonthly average consumption (as promised by Kerala Water Authority on 27/5/15), it is suggested in audit that the matter may be taken up with Kerala Water Authority with the

above statistics so that the irregular reading shown during February 2015 get reviewed.

**4.2.11.COMPUTERISATION OF RECEIPT COLLECTION –  
CERTIFICATION OF SOFTWARE SUGGESTED –  
(CHOTTANIKKARA ASSISTANT COMMISSIONER’S  
OFFICE)**

While preparing Puravaka Accounts for 1/2016 (vide Vr.No.A1B /891/15-16 Dated:10.3.16) and authorising payment to Devaswom Officer before adjusting “Muthalkoottu”, the computer statement prepared for the purpose show a sum of ₹35,18,490/- instead of ₹37,23,620/- being the sum total of all the vazhipadu items included in the puravaka Accounts under different heads. Moreover, as per the computer statement, there are “Muthalkoottu items only” (without any amount due to Devaswom Officer) for ₹57975/-. Thus the total collection for the month for the items included in “Puravaka Accounts” is ₹3781595/- (3723620+57975) and agrees with the amount remitted to GDF during the month by way of collection.

But there is a difference of ₹205130/- (3723620-3518490) in the sum total shown in computer statement. This type of difference in total exists almost in all the months during audit period. As the computer statement is generated without any outside intervention, based on the data available with the memory of computer the difference in total amount of collection towards various items on taking print out for the whole month may be explained.

As Devaswom is not using a certified version of software for its day to day collection related administration, it is suggested in audit that it is high time for the Devaswom to use a certified version of software in order to overcome this anomalous position. (Note:- For audit enquiry No.2/15-16 Dated: 20.6.17 no specific reply obtained).

**4.2.12.CHOTTANIKKARA MAKAM (1191M.E.) – DELAY IN  
SUBMISSION OF DETAILED ACCOUNTS  
(CHOTTANIKKARA ASSISTANT COMMISSIONER’S  
OFFICE)**

The detailed account of the Chottanikkara Makam of 1191 M.E, celebrated on 23.2.2016, was submitted by the Assistant Commissioner only on 29.5.2017. As per the Order No.A3-270/16 dated:11.2.2016 while granting approval for Makam Ulsavam estimate, it was strictly directed to submit the detailed accounts within three months. Reason for the delay in submission of the detailed account (after 15 months of its completion) is not mentioned in the concerned file (A1-4926/15 ) either. As a result the

detailed account of the utsavam remains unapproved even at the time of audit.

Reason for the delay may be explained. It is suggested that necessary action may be taken in future to ensure that detailed accounts are submitted and approved within the stipulated time frame.

#### **4.2.13.SERVICING OF 70 KVA DG SET – AT COCHIN DEVASWOM BOARD COMPOUND – IRREGULARITIES**

File No. - H1- 334/15  
Vr.No. - H1-788/15-16 for ₹16,000/-

The repairing work of 70KV DG Set, installed at Cochin Devaswom Board compound was done by the contractors M/s R and H Engineers, Thevara, Cochin 13 and an amount of ₹15646/- was paid to them from the advance sanctioned vide Voucher No. shown above (Balance ₹354/- remitted to GDF vide Chelan No. 19 dated: 23.6.15) on verification of the voucher along with the file, following irregularities are noticed.

- i) As per the note of FAO dated: 17.3.15 (as recorded in the file) it was asked to clarify that how the scrap/removed oil, collected at the time of servicing is being accounted. It was clarified by the AE on 21.3.15 that the scrap oil, collected during the service is kept in a barrel and that will be sold in auction. The special Devaswom Commissioner had directed on 29.7.15 to maintain a Stock Register for the removed oil. But it is not clear from the file that whether this stock register is being kept for this purpose.

From the file it is evident that the last auction was conducted on 18.6.2011 and ₹1030/- was credited to GDF. As per the note of AE, on 21.3.15, about 3 to 4 litres of waste oil is generated everytime from the servicing. Generally servicing is made in an interval of 6 months. After 2011, 4 years have elapsed and there may be about 8 repairing works undertaken during the period. Hence the oil collected during servicing may account to about 32 litres. In the absence of a Stock Register audit is not in a position to ascertain the oil generated after servicing - which is a source of income for GDF on being auctioned. Hence it is suggested in audit that, the Stock Register maintained for this purpose shall be produced.

- II) Further, it is pointed out that the bill, produced by the Contractors M/s R and H Engineers dated: 27.4.15 (Bill No.481) for ₹15646/- does not bear the TIN No. on it. Hence the genuineness of this bill is suspicious in nature. Therefore, a satisfactory explanation is needed on this aspect.

In this case an audit enquiry No.10/15-16 dated: 10.8.2017 has been given. But no reply is received against this.

### **4.3. WORK**

#### **4.3.1.KAILASAM SHOPPING COMPLEX- COMMERCIAL SPACE AVAILABLE – NOT RENTED OUT EVEN AFTER EIGHT YEARS OF ITS CONSTRUCTION – BURDEN OF MAINTENANCE COST WITHOUT ANY RETURN-ENQUIRY SUGGESTED (DEVASWOM BOARD)**

Cochin Devaswom Board during the financial year 2015-16 had expended more than 12.53 lakhs for the construction of Fire Escape staircase (Vide order Nos. H1/1692/14 dated: 25.5.15 and 13.8.15). Moreover, towards repairs to Kailasam shopping complex, another 5.24 lakhs was also expended during the same financial year (vide order No.H1/1714/14 dated: 4.12.15). These two files were called for in audit and the following facts are noticed.

- i) Devaswom Board which had got a building permit (vide No.PW8/B4/394/03.04 Dt: 18/01/05) for the construction of Kailasam Shopping Complex with basement floor, Ground floor, First floor, Second floor, Third floor and Fourth floor have not got the occupancy certificate for the second floor to fourth floor till date of audit (ie. 31.07.2017).
- ii) Though almost 9 years have elapsed (as on 31.7.17) after its construction in 2008, nobody is sure as to when it (occupancy certificate)will be getting.
- iii) The building permit was given to construct a highrise building as per the provisions of KMBR-1999(Kerala Municipal Building Rules – 1999) and it was implied in it that for occupancy Fire Non Objection Certificate is a must. The Engineering Wing in charge of the building ought to have the knowledge that if a building construction is not materialised as per the original plan, then before going for occupancy for that part of a highrise building which is completed within the provisions of permit fire escape staircase is a must. There is nothing in the files to show that the Engineering



Wing had given such an opinion to the administrative authorities who in turn had persisted with the proposal to construct the second phase of shopping complex without proper vision.

The fourth floor of shopping complex having an area of 2400 square feet was allotted to Sri.James C.Mattam, vide order No.R1/9140/08 Dt:14.10.2008 @₹35/-per square feet, without even obtaining occupancy certificate amply subscribes to this view.

- iv) Devaswom Board has not even taken advantage of the circumstances where Thrissur Corporation Authorities have shown laxity on their part in taking timely decisions. The latest example of such circumstance happened in January 2016 when Cochin Devaswom Board had given an application for occupancy certificate before Thrissur Corporation after completing fire escape staircase on 4.1.2016. As per Rule – 22(3) of KMBR-1999, if an occupancy certificate is not issued by a Secretary of a Corporation, after an application for the same is being received, within 15 days of making the application, the owner may proceed as if such occupancy certificate has been duly issued to him. The Corporation had negated the application of Cochin Devaswom Board only after two months of its receipt vide Lr.No.DW3/PW8/BA/394/03.04 Dated: 9.3.16.
- v) The basement, Ground floor and first floor of the shopping complex built in 2008 is rented out. 5721 square feet of commercial space available in 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> floor is laying vacant for more than 8 years. The fact that even in 2008 itself the topmost floor (4<sup>th</sup> floor) of the commercial space had got ₹35/- per square feet, the cumulative loss that Cochin Devaswom Board is suffering during the last 8 years ( by taking the rent @ ₹35/- per square feet without any increase for the last 8 years and for no difference of floor) comes to a minimum of 1.92 Crores (5721×35×12×8). With an annual increase of 10% for every year this would reach a minimum of 2.74 crores. Considering the fact that the shopping complex is situated in the heart of the city, with monthly rent of commercial space available at a minimum of two times the rate considered, the loss may cross more than 5 crores. Apart from this revenue loss Cochin Devaswom Board is at the risk of finding maintenance cost for the building.

Based on these facts a detailed enquiry by an outside competent agency is suggested in audit in order to ascertain the circumstances which lead to non-renting of commercial space

available for more than 8 years and the eventual loss to Group Devaswom fund.

**4.3.2.MAKING OF CHIRATHU, CHUTTUVILAKKU:-  
DISCREPANCIES (AYYAMPILLY)**

On the basis of the application of Kshethra Upadesaka Samithy, Ayyampilly dated:15.12.2014, to rebuild the chuttuvilakku of Ayyampilly Temple, sanction was accorded for and to give 288.940kg. of bronze vide file No.A5-6745/15. To execute the work, a quotation was invited and M/s Joy Vessels, Paravoor was entrusted with the work. The contractor had agreed to supply 375 Nos. of 'Chirathu' by using 290kg. of bronze. Devaswom had given 288.940kg of bronze to them vide varyiola yadasth No.25758/7.8.2015, without debiting the item either from Major Eradavu Register or Valuable Register.

On verification of the file, (File No.A5-6745/15) it is understood that no estimate was prepared for the work in spite of the fact that the work was decided to be completed under the supervision of Engineering Wing of Cochin Devaswom Board as decided by the Board on 15.7.15. The Devaswom Authorities had to be aware of as to how much quantity of bronze is needed to make the 'Chirathu'. In the absence of an accurate estimate, it is not possible to ascertain the quantity of bronze needed for the work. Hence it is suggested that an enquiry may be conducted in the matter and the fact reported to audit.

**4.3.3.CONTRIBUTION GIVEN TO PCR WORKS – EXCESS  
PAYMENT MADE-RECOVERY SUGGESTED(ASSISTANT  
COMMISSIONER'S OFFICE THRISSUR)**

As per B.P.M.1774/90 Dated:2.6.2003 decision number 16 (a), all the Assistant Commissioners were authorised to allow contribution and issue cheques for PCR works based on valuation statement submitted by Assistant Engineer/Overseer.

On verification of various payments made from Assistant Commissioner's office in connection with this during the year 2015-16. The following irregularities are noticed

- i) While allowing contribution to various Samithies/Persons for PCR works undertaken by them for and on behalf of samithies, 10% of contractor's profit and 5% overhead charges are not admissible. Moreover excess payment over valuation amount by a percentage factor is also not admissible. But in certain vouchers (details are given below) apart from the value of work done a percentage over,

shown as local quotation rate is added to the total value of work done and payment is made accordingly. The excess payment made is worked out as detailed below.

Sl. No.	Voucher No. and Amount	Details of Payment	Amount admissible	Excess
1.	A4B/301/15-16 ₹21548/-B.P.H1/ 2349/14 Dated:24.4.15	Kulassery Devaswom Chirakkal Thevar Temple –PCR works for 1190ME Total value of work Done (TVWD)-16575.29 <u>(+)30%-4972.59</u> ≈ <u>21548</u>	16575.29×100/ 115= 14413	7135
2.	A4B/341/15-16 ₹67401/- /B.P.H1/2350/14 Dtd:28.4.15	Kulassery Temple- PCR works -1190ME T.V.W.D.-51451.11 <u>(+)31%-15949.84</u> <u>₹67401</u>	51451.11×100/ 115= 44740	22661
3.	A4B/445/15-16 ₹33908/- B.P.H1/2536/14 Dtd:14.5.15	Anthikkad Karthiayani Temple- PCR works -1190ME T.V.W.D.-26082.95 <u>(+)30%-7824.89</u> <u>₹33908</u>	26082.95×100/ 115= 22681	11227
	<b>Total</b>			<b>41023</b>

The excess payment viz: ₹41023/- may be recovered.

- ii) If, on the other hand, the works are undertaken by contractors then the Assistant Commissioner is not authorised to make payment as per the proceedings of the Board on 2.6.2003.
- iii) Moreover, if it is considered as a contractor's bill, then the procedure followed for selecting a contractor was not forthcoming from the records available at Assistant Commissioner's office. Besides this, necessary deductions such as income tax, sales tax, KCWWF etc. are not effected from the bill.

**4.3.4.MAINTENANCE OF THE DILAPIDATED BUILDING WITHIN THE TEMPLE BUILDING – NON-IMPLEMENTATION OF BOARD ORDER-BROUGHT TO NOTICE (THANIKKUDAM DEVASWOM)**

There exist a dilapidated building within the temple walls of Avillissery Temple which was formerly functioned as the office of Kshethra Upadesaka Samithy, till 2012-13. The Board vide order No.R1-12446/13 dated: 17.3.15 had entrusted the Maramath Wing to take effective measures for the repair of building. But on verification of file No.R1-12446/13 kept at Devaswom, it is seen that no. progress towards the implementation of the Board order dated:17.3.2015 have been made. Hence the non implementation of Board order is brought to the notice of authorities for proper remedial action.

**4.3.5.DEMOLITION OF THE G-BLOCK BUILDING –WOODEN FURNITURE TAKEN AWAY BY THE CONTRACTOR – LOSS NOT FIXED AND DEMANDED -EVEN AFTER BOARD ORDER (CHOTTANIKKARA SATHRAM)**

The G-Block building of the Chottanikkara Sathram was demolished in order to provide sufficient space for the construction of the proposed Sewage Treatment Plant. The contract of demolition was awarded to Sri.Rajesh K.S, Kalachirakkal (House), Lokamaleswaram, Kodungalloor, on the basis of tender submitted amounting to ₹2,00,000/- on 16.3.2015. On verification of the concerned file H1-1764/12, it is seen that following items kept within the building were taken away by the bidder while demolishing the building, which came to be known by the concerned authorities later.

Sl. No.	Item	Dimension (cm)	No. of items	P.P.R.Serial No.
1.	Coat	196*76*46	11	02
2.	Table	75*45*75	11	13
3.	Chair	-	6	17
4.	Stool	-	19	18

Later upon intimating the matter to the contractor, he expressed his willingness to pay back the cost of above items taken over by him unknowingly. Special Devaswom Commissioner vide order No.M-5/8636/2015/10.8.2016 had entrusted Sri.Prasanth, Assistant Engineer, Chottanikkara Devaswom to value the price of the above lost items so as to

recover the loss from the concerned contractor. But no further progress is seen made thereafter. The present status of the case may be made available.

**4.3.6. UTILIZATION CERTIFICATE NOT PRODUCED FOR COPPER SUPPLIED –( PAZHAYANNUR DEVASWOM)**

As per Special Devaswom Commissioner's order No.A9/3857/15 dated: 8.7.15, 1005.500 kg of copper was allotted to "Pazhayannur Punarudharana Committee" from Devaswom. But no utilization certificate was produced towards the same till date of audit. The same may be produced before allotment of another installment.

**4.3.7.OMISSION TO DEDUCT AREA OF DOORS WHILE ADMITTING PAYMENTS TOWARDS DADOING OF WALLS – EXCESS PAYMENTS MADE – NOT ADMITTED**

File No.	: H1/1295/13
Name of work	: Construction of toilet block – Sree Vilwadrinathan Temple at Thiruvilwamala Devaswom
T.S. Amount	: ₹3,33,000/-
T.S.Order No. & Date	: H1/1295/14 Dated: 18.3.14
Name of Contractor	: M/s. Star Marine, Kakkanad.
Contract rate	: 9.5% above E.R.
M. Book	: 361/13-14
<u>Voucher No. &amp; Date</u>	<u>Amount</u>
438/15-16/13.5.15	₹3,24,701/-(Net)

The Thiruvilwamala Devaswom Manager vide Lr.No.C/76/08 Dated: 28.6.13 had requested Executive Engineer, Cochin Devaswom Board to take immediate action for the construction of 4 toilets and 1 bathroom near Anjaneya Guest House in order to give facilities to the devotees reaching the temple for Darshan. Accordingly an estimate for ₹3,33,000/- was prepared for the work based on SOR-2012. The estimate was prepared based on a plan to construct the toilets and bathroom with a size of 1.20m in length and 1.20m width with a door of 0.70m in width and 2.10m in height.

As per the detailed estimate available with the file, item No. 9 of the work is Dadoing walls with coloured glazed tiles with 7.5mm thickness or nearest in size in c.m. 1:3 with 12mm thick and pointing with coloured

cement. Dadoing of walls was proposed with a height of 2m. The detailed estimate for the item for 5 rooms was provided as given below.

$$5 \times 4 \times 1.20 \times 2 = 48 \text{m}^2$$

Deduct

Provision for Doors

$$5 \times 0.70 \times 2 = \underline{7 \text{ m}^2}$$

$$41 \text{ m}^2$$

$$\underline{\text{Extra}} = \underline{1.5 \text{ m}^2}$$

$$\text{Total} = \underline{\underline{42.5 \text{ m}^2}}$$

This deduction is in conformity with item No.11 of the estimate in which provision was provided to give doors to each of these 5 rooms with a size of 0.70m in width and 2.10m in height.

The final bill of the work was recorded in M. Book 361/13-14 from pages 32 to 56 and payments were authorised. As per the entries in pages 41 and 42 of the M. Book, item No.9 was executed as detailed below.

$$\text{Inside wall} \quad 5 \times 4 \times 1.20 \times 2.15 = 51.60 \text{m}^2$$

$$\text{Outside wall} \quad 10 \times 0.23 \times 2.15 = 4.95 \text{m}^2$$

$$\text{Step} \quad 1 \times 6.98 \times 0.45 = \underline{3.14 \text{ m}^2}$$

$$\underline{\underline{59.69 \text{ m}^2}}$$

This quantity was carried over to page 52 of the M. Book and an amount of ₹85774.53/- was passed @ ₹1437/ m<sup>2</sup> for this item of work. (Before applying tender excess).

On verification of the file the following irregularities are noticed.

- i) The need of dadoing walls up to a height of 2.15m in 4 latrines is not explained satisfactorily anywhere in the file.
- ii) While admitting claim for item No.9, no deduction is seen made for the doors in walls, as it is not possible to execute this item of work on walls where the doors are provided. (As per the entries in page 40 and 41 of the M. Book, for plastering the walls provision for doors @ 5×0.70×2.15 is deducted in order to arrive at the admissible plastered area). Hence there is an excess quantity of 7.525 m<sup>2</sup>

No. of Corrections:

( $5 \times 0.70 \times 2.15 = 7.525 \text{ m}^2$ ) in area under item No.9 for which payments were admitted.

Because of the irregularity (ii) shown above, an amount of ₹11841/- ( $7.525 \times 1437 \times 109.5\%$ ) is paid to the contractor over and above what is actually due to him. This shall be recovered.

#### **4.3.8.ADVANCES SANCTIONED – UNADJUSTED – RECOVERY SUGGESTED**

Advances sanctioned in the following cases to Assistant Engineer Smt.M.K.Preetha remained to be adjusted till date of audit (ie. 5.8.2017). Details are given below.

Sl.No.	Voucher No. and Date	Amount (₹)	File Number	Purpose
1.	2484/ 15-16/ 15.10.15	6500	H1/1264/15	Compulsory computer training to Establishment staff of Cochin Devaswom Board.
2.	3162/15-16/ 30.11.15	5000	H1/1934/15	Arikanniyur Temple renovation -
<b>Total</b>		<b>11500</b>		

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: 4.10.2011 shall be produced for verification.

(Note: To Audit Enquiry NO.01/2015-16 Dated: 5.6.17 no reply was received regarding adjustment or recovery)

#### **4.3.9.PROVISIONS REGARDING EXTENSION OF TIME FOR COMPLETION OF WORKS IN COCHIN DEVASWOM BOARD – STATUTORY PROVISIONS NOT INCLUDED IN TENDER NOTIFICATIONS – BROUGHT TO NOTICE –**

Cochin Devaswom Board follows the rules that is followed by Kerala Public Works Department from time to time for the execution of Public works as it has no special rules on this aspect.

On verification of the various tender notifications issued from Cochin Devaswom Board for works executed during 2015-16, it is seen that in

No. of Corrections:

notifications, the rules (provisions) regarding extension of time for completion of works are not followed as per the provisions contained in Section 2112, 2112-1 of KPWD Manual 2012 (which came into force vide G.O.(P)No.13/12/PWD Dated: 01.02.2012).

As per section 2112 of KPWD Manual extension of time of completion that can be granted at a time shall not exceed 25% of the original time or six months whichever is less. The maximum extension that can be granted for a work shall be limited to half the original time of completion.

As per section 2112-1 of KPWD Manual, fines for extension of time of completion of works shall be as given below.

Period	Fine
First extension	1% of PAC subject to a minimum of ₹1,000/- and maximum of ₹50,000/-
Beyond first extension	2% of PAC subject to a minimum of ₹2,000/- and maximum of ₹1,00,000/-

But in Cochin Devaswom Board, for extension of time for completion of work the provisions contained in G.O.(P)No.84/97/PW&T Dt:19.8.97 are still followed. As these provisions have no authority as of now except that it is still included in Tender Notification of Cochin Devaswom Board it is suggested in audit that the provisions contained in KPWD Manual 2012 shall invariably be followed henceforth.

**4.3.10.MULAMKUNNATHUKAVU TEMPLE – REPAIRS – IRREGULARITIES**

File No. : H1/4741/08

Name of work :Repairs to Devaswom Office Building Santhimadom and Oottupura at Mulamkunnathukavu Temple.

No. of Corrections:



T.S. Amount	: ₹12,75,000/- (Revised ₹11,95,000/-)
T.S. Order No. and Date	: H1/4741/08 Dt: 17.10.08 (Revised H1/4741/08 Dated: 30.7.12)
Nam of Contractor	:M/s. Ollukkara Area Labour Contract Co-op Society Mannuthy.
Tender rate	: 29.5% above E.R.
M. Books	: 1)123/08-09 2)153/09-10
<u>Voucher No.</u>	<u>Amount</u>
2715/15-16	₹1,35,763

In pursuance to a meeting held on 6.8.2008 at Mulamkunnathukavu Temple in the presence of Honourable President of Cochin Devaswom Board, an estimate amounting to ₹12,75,000/- for repairs to Devaswom office Building, Santhimadom and Ottupurah at M.G.Kavu Temple was submitted by the Assistant Engineer on 19.8.2008 and the estimate got sanction on 19.9.2008 by the Board.

The work was tendered vide tender notification No.H1-211/01 Dated: 28.10.2008 and was awarded to the contractor after negotiation. The work order was issued on 26.12.2008 and the time of completion was six months.

During the execution of the work, as per the report of Assistant Engineer on 24.4.2009, the Executive Engineer had ordered on 15.5.2009 to prepare the revised estimate for the work. The revised estimate for the work was prepared only on 10.7.2012 for ₹11,95,000/- . The Honourable High Court by the order in DBP No.198/12 on 14.11.12 had granted permission to revise the estimate and had ordered for proper accounting of dismantled wooden parts which are not necessary for reuse at the time of reconstruction.

Meanwhile, vide order No.H1/4741/08 Dated: 10.5.2011, the first part bill of the work was sanctioned (₹569944/- (Gross) ₹4,78,754/- (Net)). After that vide order No.H1-4741/08 Dated: 13.9.13, the second part bill of the work was sanctioned (₹712586/- (Gross), ₹5,98,571/- (Net)). After this the third and final bill of the work was sanctioned vide order No.H1-4741/08 Dated: 20.10.2015.

No. of Corrections:

On verification of the file the following irregularities are noticed.

- 1) As per the request made by the contractor on 20.3.13, the time of completion of the work was extended up to 30.8.2012 vide order No.H1/4741/08 Dated: 23.8.2013. The completion report of the work also states that the work was completed on 30.8.2012.

But as per the entries in pages 80 to 89 of M. Book 153/09-10 the second and part bill is seen prepared. The measurements towards this bill was seen recorded on 8.3.13 by the Assistant Engineer. Had the work been completed on 30.8.12, there is no need to prepare a part bill with measurement recorded on 8.3.13. Moreover while preparing third and final bill of the work, the measurements are seen recorded on 5.1.2015 (pages 90 to 97 of M. Book 153/09-10) by the Assistant Engineer and for items of work in item No.4, item No.7, item No.8, Item No.9, item No.10, item No.11, item No.12 and item No.31 quantities of work are seen executed since last measurements (ie.since 8/3/13) and payments were authorised. This shows that the work was never completed on 30.8.12.

Since Devaswom Board had not given extension of time for completion of work beyond 30.8.12, the work contract should have been cancelled and the balance of work got completed at the risk and cost of Contractor. Instead Cochin Devaswom Board persisted with the contractor for almost three years without any valid order for extension of time for works beyond 30.8.12.

- ii) As per the Special conditions (agreement) attached with the notice of tender the contractor is eligible for a grace period over the original period of completion if the work is delayed due to unexpected technical problem or for any departmental delay. The grace period will not be granted if the extension is necessitated due to the default of the contractor. In this case, the period of completion was extended up to 30.8.12 as per the request of the contractor himself. This period is well beyond the grace period of permissible 36 days (20% of 6 months – original period of completion as per the agreement is 6 months and grace period permissible as per G.O.(P)84/97/PW&T Dt: 19.8.97) from 25.6.2009 – the original date of completion as agreed by the contractor.

For extension of completion of time beyond the grace period, fine is to be imposed as detailed below.

Period of Extension	Rate of fine
First three months	1% of PAC (Minimum ₹300, Maximum ₹15,000)
For every three months beyond the first three months	2% of PAC (Minimum ₹600/-, Maximum ₹30,000/-)

Hence while admitting the bills (though not in order for reasons stated in pre - para) the Cochin Devaswom Board should have imposed at least the fine on the Contractor as the works were completed only after 30.8.2012 (for reasons stated in pre - para)- a date requested by the contractor himself. Instead Cochin Devaswom Board admitted the bills without any fine being imposed considering that the work was completed on 30.8.12.

As the agreed PAC is ₹16,51,125/- (12,75,000×129.5%) the fine that is due from the contractor from 31.8.12 to 5.1.2015 ( the date of measurement of final bill) is as detailed below.

Period	Fine (₹)
31.8.12 to 30.11.12	15,000 (Maximum)
1.12.12 to 28.2.13	30,000 (Maximum)
1.3.13 to 31.5.13	30,000 (Maximum)
1.6.13 to 31.8.13	30,000 (Maximum)
1.9.13 to 30.11.13	30,000 (Maximum)
1.12.13 to 28.2.14	30,000 (Maximum)
1.3.14 to 31.5.14	30,000 (Maximum)
1.6.14 to 31.8.14	30,000 (Maximum)
1.9.14 to 30.11.14	30,000 (Maximum)
1.12.14 to 04.01.15	11,667(30,000× <sup>35</sup> /90)
Total	2,66,667/-

While passing the final bill, fine towards delay in executing the agreement alone was recovered. The omission to recover the fine as worked out above may satisfactorily be explained.

- iii) As per the final bill, 18.53 m<sup>3</sup> of old wood work was dismantled and carefully stacked (Item No.3 of the work). As per the note of Assistant Engineer on 17.8.15 in file No. H1/1474/08 reusable wood was transferred to Kuttumukku Temple and Ashtamichira Temple for their repair works. Unserviceable wood was auctioned on 24.4.15 and an amount of ₹1000/- was credited to GDF vide chalan No.75/24.4.15. The details of transfer of reusable wood is not recorded in the M. Book. Moreover no Board order in support of the transfer is available in the file. The omission to record the details of transfer in M. Book as well as non production of the Board order permitting the transfer may satisfactorily be explained.

**4.3.11.LACK OF INTERNAL CONTROL IN MONITORING DIFFERENT STAGES OF WORK – BROUGHT TO NOTICE**

File No.	:	H1-55/14
Name of work	:	Providing drainage and renovation of Kitchen and Sivaparvathy Mandapam at Thiruvanchikkulam Temple –
T.S. order No, date and Amount	} :	H1/55/14 Dt: 8.1.14 ₹4,50,000/-
Revised TS order No, date and Amount	} :	H1/55/14 Dt: 4.2.15 ₹6,00,000/-
M.Books	:	224/11-12,455/15-16

<u>Voucher No.</u>	<u>Amount</u>
2180/15-16 (C.C. II <sup>nd</sup> & Final)	₹3,75,409/- (Net) (Gross: ₹3,99,372/-)

The Thiruvanchikkulam Devaswom Officer had brought to the notice of the Assistant Commissioner, Thiruvanchikkulam Group, Vide Lr.No.C/215/06 Dt:13.9.2012, the need of maintenance work to be carried out in the kitchen premises of Kalyana Mandapam of the temple. He had

also brought to the notice of Assistant Commissioner, vide Lr.No.C/215/06 Dt: 07.12.2012, the need to install an incinerator consequent to a notice issued by Kodungallur Municipality.

Based on this report of Devaswom Officer an estimate amounting to ₹4,50,000/- was prepared by the Assistant Engineer in charge of Devaswom for providing drainage and renovation of Kitchen of Sivaparvathy Mandapam on 06.01.2014 and the estimate was approved by the Board on 8.01.2014.

The work was tendered, vide tender notification No.H1/87/14 Dt: 8.1.2014, and was awarded to the Contractor Sri.K.S.Prajith at 13% above estimate rate, after negotiation, by the Board on 12.02.2014. The work order was issued on 20.02.2014 (Vide order No.H1/55/14 Dt: 20.2.14) and an agreement was executed on 12.3.2014 (No.30-3-2014 dated: 12.03.14) with the time of completion being 45 days – ie. by 26.4.14.

On verification of the file following irregularities are noticed.

- i) The Assistant Engineer in charge of Devaswom had proposed a revision of estimate on 24.5.2014 – that is after the expiry of the agreement period by the Contractor for completion of work.
- ii) As per the entries in page 76 of Measurement Book 224/11-12, the measurements are seen last recorded on 09.01.2015 by the Assistant Engineer. As per the entries in page 94 of the Measurement Book, entries in pages 74 to 94 of Measurement Book are seen check measured by Assistant Executive Engineer on 13.07.15 – that is after a gap of 6 months from the date of measurements – and the measurements are seen accepted by the Contractor on 20.07.15 – that is even after a date on which check measurements were recorded.
- iii) As per section 2112 of KPWD – Manual 2012 the maximum extension that can be granted for a work shall be limited to half the original time of completion. Here the original time of completion was 45 days from 12.03.14 i.e. by 26.4.2014. Ultimately the work was completed on 09.01.2015 instead of 19.05.2014 – the maximum time that can be granted for completion of work.
- iv) The supplementary agreement for revised estimate was signed by the contractor on 13.2.2015 –that is after the date of completion of work on 09.01.2015.

- v) The Supplementary agreement for time for extension was signed by the Contractor only on 30.3.15 – that is after 2 months from the date of completion of work.

Reply to the irregularities shall be given and the administrative measures to be taken by Cochin Devaswom Board to stop the recurring of irregularities in future shall be specified.

**4.3.12. WORKS NOT COMPLETED – MORE THAN 1.61 CRORES REQUIRED FOR COMPLETION AS PER ESTIMATE POSITIVE ACTION CALLED FOR COMPLETION**

During the year under audit (2015-16) payments made to the following works remained incomplete as on 31.3.2016. The date of completion of the works (if completed) along with completion certificates may be submitted to audit.

Sl. No.	Voucher No.	Amount (₹)	Details of bill	File No.	Name of work and percentage of contribution by Board	Balance commitment of Devaswom Board required for completion
1.	139/ 15-16	207096	I <sup>st</sup> and Part	H1/3027/12	Reconstruction of Chuttumathil Sri.Adhur Durgabhadgavathy temple (100% contribution)	137904
2.	140/15-16	268983	I <sup>st</sup> and Part	H1/2061/13	Constructing Chuttu compound wall Padiyur Vaikkam Subramaniya Swami Temple – Pothani Devaswom (75% contribution)	106018
3.	341/15-16	209881	II <sup>nd</sup> and Part	H1/326/ 14	Reconstructing Ganapathi Sreekovil, Thidappilly Malayattur Bhagavathi Temple (100% contribution)	144613
4.	798/ 15-16 1865/15-16	286091 106605	III <sup>rd</sup> and Part IV <sup>th</sup> and Part	H1/1978/13	Repair work to Chuttambalam at Kiraloor Siva Temple (100% contribution)	245877
5.	801/15-16	44344	I <sup>st</sup> and Part	H1/605/ 14	Constructing compound wall at Karikkod Vishnu Sastha Temple over south and east side of Santhimadom (100% contribution)	143656
6.	862/ 15-16 3987/15-16 8312/15-16	486220 438619 440063	III <sup>rd</sup> and Part IV <sup>th</sup> and Part V <sup>th</sup> and Part	H1/1846/09	Renovation of Pazhayannur Temple (100% contribution)	8588072
7.	871/ 15-16 2232/15-16	106836 125767	I <sup>st</sup> and Part II <sup>nd</sup> and Part	H1/55/15	Renovation of temple pond and ghats at Chazhoor Temple (65% contribution)	41048

No. of Corrections:

8.	1194/15-16	165773	I <sup>st</sup> and Part	H1/2340/13	Providing Nadathara, Rakshathara and constructing revised chuttu compound wall –Via-Sreekrishna temple (80% contribution)	74227
9.	1196/15-16	700000	I <sup>st</sup> and Part	H1/607/ 12	Renovation of Oottupura Oorakam temple (90% contribution)	853052
10.	1295/15-16 2576/15-16	400781 185719	I <sup>st</sup> and Part II <sup>nd</sup> and Part	H1/999/ 15	Spreading Panthal and Baricade for 1190ME Karkidakam festival Thriprayar temple (100% contribution)	103500
11.	1369/15-16	173488	Ist and Part	H1/2191/14	Paving Granite stones inside thirumuttam at Iratachira temple (100% contribution)	415512
12.	1445/15-16	237401	I <sup>st</sup> and Part	H1/2631/14	Constructing RCC roof of Valiyambalam and Thidapilly Varanamkulam temple (90% contribution)	316098
13.	1635/15-16	164050	I <sup>st</sup> and Part	H1/1136/14	Repairs to west and east gopurams at Mukkattukara temple (100% contribution)	28950
14.	1857/15-16	116129	I <sup>st</sup> and Part	H1/4771/05	Reconstructing the damaged nadappura at Siva Krishnapuram temple (100% contribution)	131871
15.	1860/15-16	285159	I <sup>st</sup> and Part	H1/974/ 13	Constructing Santhimadom at Manithala temple (100% contribution)	376841
16.	1866/15-16	127229	II <sup>nd</sup> and Part	H1/1126/11	Construction of Chuttambalam, Nadappura etc. Chathannur Durga Temple (100% contribution)	253275
17.	2064/15-16 3633/15-16	162533 191282	I <sup>st</sup> and Part II <sup>nd</sup> and Part	H1/2693/12	Repair works to East and West gopuram Keeralur Siva temple (100% contribution)	96185
18.	2474/15-16	73809	I <sup>st</sup> and Part	H1/2129/14	Repairs to Mandapam in a valiyambalam, thidapiilly Padavaradu temple (75% contribution)	160191
19.	2476/15-16	273503	I <sup>st</sup> and Part	H1/534/ 14	Constructing compound wall at Edathiri temple (100% contribution)	76497
20.	2740/15-16	256212	I <sup>st</sup> and Part	H1/2001/11	Reconstructing Thidappilly and Chuttumathil Thekkanam Koottala temple (80% contribution)	119788
21.	3047/15-16	227947	I <sup>st</sup> and Part	H1/1009/09	Repairs to Parthala temple Parakottukavu (100% contribution)	622053
22.	3139/15-16	343759	I <sup>st</sup> and Part	H1/1553/12	Construction of Agrasala Kodumbu Ayyappankavu temple (70% contribution)	382369
23.	3140/15-16	247920	II <sup>nd</sup> and Part	H1/1515/12	Balance work for constructing hall of office Ayyankavu temple (50% contribution)	314592

No. of Corrections:

24.	3144/15-16	136129	II <sup>nd</sup> and Part	H1/1131/15	Constructing Nadapanthal Kumaranchira Temple (40% contribution)	60143
25.	4162/15-16	159844	I <sup>st</sup> and Part	H1/2293/12	Constructing Oottupura for Iranikkulam Mahadeva Temple (65% contribution)	180856
26.	4274/15-16	95046	I <sup>st</sup> and Part	H1/1316/14	Repairs to Valiyambalam, Chuttambalam and Mandapam Arthattu Temple (90% contribution)	331554
27.	4277/15-16	214157	I <sup>st</sup> and Part	H1/1465/15	Reconstructing compound wall North and south side Iranikkulam Mahadeva Temple (65% contribution)	880932
28.	5009/15-16	270119	I <sup>st</sup> and Part	H1/1189/12	Renovation of Sreekovil at Kuttankulam temple (100% contribution)	129881
29.	5040/15-16	161988	IV <sup>th</sup> and Part	H1/430/ 13	Repair works to Thriprayar Sree Rama temple (100% contribution)	813012
Total						161,28,567

[Note: For Audit Enquiry No:2/15-16 Dtd 12.6.2017 no reply was received.]

**4.4. VOUCHERS NOT PRODUCED FOR VERIFICATION- EXPENDITURE OF ₹83779615/- OBJECTED**

An amount of ₹83779615/- is held under objection as the vouchers connected with payments are not produced. Details are given below.

Office	Voucher No./Date	Amount (₹)	Remarks
Assistant commissioner's office Thrippunithura	A1B/23/15-16 Dated:4.4.15	276058	Audit Enquiry No.3 /20.10.16
	M1B/86/15-16 Dated:11.5.15	1038	
	M1B/927/15-16 Dated:12.10.15	595	
	A1B/1604/15-16 Dated:1.2.16	169000	
Assistant commissioner's office Chottanikkara	756/15-16, Dated: 16.1.16	1,44,000	Audit Enquiry No.4/ 20.06.2017
Cochin Devaswom Board Office, Thrissur	30/15-16	978828	Audit Requisition No.03/

No. of Corrections:



		04.04.2017
29/15-16	4340807	
128/15-16	119482	
253/15-16	510250	
304/15-16	941378	
210/15-16	261245	
303/15-16	4361892	
207/15-16	1125	
318/15-16	24903	
698/15-16	860548	
697/15-16	4339881	
694/15-16	4338	
1040/15-16	996161	
1039/15-16	4306656	
A2/1083/15-16	1000000	
1080/15-16	11340	
1100/15-16	459373	
1099/15-16	499234	
1416/15-16	4385389	
1440/15-16	1011483	
1511/15-16	66070	
1583/15-16	395409	
1584/15-16	220502	
1731/15-16	4629390	
1731/15-16	295380	
1730//15-16	1056286	
1753/15-16	139150	
1785/15-16	115066	
1891/15-16	124050	
1934/15-16	1192984	

No. of Corrections:

	1998/15-16	9072	
	1904/15-16	130000	
	1890/15-16	130000	
	1888/15-16	130000	
	1889/15-16	127489	
	1980/15-16	415315	
	A10/2036/15-16	43350	
	2037/15-16	211129	
	A2/2090/15-16	1135262	
	A2/2089/15-16	4581319	
	2108/15-16	16000	
	2109/15-16	29200	
	2111/15-16	128720	
	2460/15-16	57000	
	2578/15-16	1224202	
	2577/15-16	4612613	
	2632/15-16	21652	
	2236/15-16	152	
	2513/15-16	10531	
	A10/2729/15-16	454479	
	A10/2727/15-16	69360	
	A10/2729/15-16	76536	
	2783//15-16	141827	
	2772/15-16	131877	
	2784/15-16	130000	
	2781/15-16	130662	
	2785/15-16	5428	
	2809/15-16	123341	
	2787/15-16	25000	
	2942/15-16	1231048	

No. of Corrections:

	2941/15-16	4808071	
	2820/15-16	157264	
	2821/15-16	19746	
	3035/15-16	49195	
	3037/15-16	37400	
	3036/15-16	2675	
	3005/15-16	256158	
	2818/15-16	779087	
	3007/15-16	323017	
	3008/15-16	122087	
	3009/15-16	505894	
	3014/15-16	723	
	3145/15-16	563915	
	3176/15-16	12292	
	3175/15-16	766510	
	3538/15-16	4508721	
	3539/15-16	1201278	
	3093/15-16	2000	
	3645/15-16	35760	
	A10/3637/15-16	733413	
	3717 } 3718 } 15-16 3719 }	180725	
	A3/3752/15-16	21470	
	A3/3755/15-16	207	
	A3/3754/15-16	40680	
	A4/3588/15-16	130000	
	A10/3905/15-16	1070812	
	A10/3906/15-16	4830985	
	A4/2861/15-16	149500	
	A10/3483/15-16	219684	

No. of Corrections:

	A10/3868/15-16	476015	
	A10/3869/15-16	98226	
	A4/3811/15-16	682000	
	A10/4311/15-16	5219104	
	A10/4310/15-16	1221284	
	A10/4311/15-16	8923	
	A10/5202/15-16	294845	
	A4/5255/15-16	93000	
	1500/15-16	9640	
	1922/15-16	375454	
	<b>Total</b>	<b>83779615</b>	

The same may be produced for verification.

No. of Corrections:

## REVIEW OF AUDIT

Total receipt during 2015-16	: ₹138,74,91,800.87/-
Total expenditure during 2015-16	: ₹136,22,49,871.17/-
Loss to Devaswom Fund	: ₹3,70,721.41/-
Amount disallowed	: ₹63,496.00/-
Amount Objected	: ₹83,78,13,316.00/-

Sl.No.	Para No.	Loss to Devaswom Fund (₹)	Amount disallowed (₹)	Amount Objected (₹)
1	3.1	1682		
2	3.2	1876		
3	3.3	6256		
4	3.4	6385		
5	3.5	64988		
6	3.6	498		
7	3.7	44000		
8	3.8	76		
9	3.9	3792		
10	3.10	1185.50		
11	3.11	6018		
12	3.12	2994		
13	3.13	1201		
14	3.14	570		
15	3.15	4200		
16	3.16	5715		
17	3.17	3300		
18	3.25	143721		
19	3.26	4573		
20	3.27	55320		
21	3.28	9942.91		
22	3.37	2000		
23	3.41	113		
24	3.48	315		
25	4.2.1		6300	
26	4.2.2		972	
27	4.2.6		960	

No. of Corrections:

28	4.2.7		2400	
29	4.3.3		41023	
30	4.3.7		11841	
31	4.2.8			33701
31	4.4			83779615
<b>TOTAL</b>		<b>370721.41</b>	<b>63496</b>	<b>837813316</b>

**DEPUTY DIRECTOR.**

No. of Corrections:

## APPENDIX -I

## Vide Para 2.5

## ABSTRACT OF RECEIPT AND CHARGES OF COCHIN DEVASWOM BOARD FOR 2015-16

Head Of Account	Budget Estimate	Revised Budget	Amount
<b>Opening Balance</b>	<b>107841408.91</b>		
<b>Receipts</b>			
<b>Service Heads</b>			
<b>01.Income from Thanathu Lands</b>			
1 Income from Thanathu Lands	20000000.00	0.00	19708422.00
2 Licence Fee and Fishing rghts	0.00	0.00	90434.00
<b>Total:</b>	<b>20000000.00</b>	<b>0.00</b>	<b>19798856.00</b>
<b>02.Annuity</b>			
1 Annuity	0.00	0.00	547434.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>547434.00</b>
<b>03.Rent Received</b>			
1 Rent from Shopping Complex	0.00	0.00	38176133.67
2 Rent of Lodge Rooms	0.00	0.00	9071671.00
3 Income from Auditorium and Kalyana Mandapam	0.00	0.00	2372168.00
4 Others	0.00	0.00	1849649.85
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>51469622.52</b>
<b>04.Interest Received</b>			
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	25.00
6 Interest from Other Fixed Deposits	0.00	0.00	65565.00
7 Interest from SB Accounts	0.00	0.00	3057234.00
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	1295379.06
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>4418203.06</b>
<b>05.Bhandaram Collection</b>			
1 Bhandaram Collection	0.00	0.00	251653959.50
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>251653959.50</b>
<b>06.Receipt from Nadavaravu Articles</b>			
1 Sale Proceeds of Nadavaravu Articles including paddy	0.00	0.00	61176974.05
2 Value of Nadavaravu Articles Adjusted including Paddy	0.00	0.00	9938046.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>71115020.05</b>
<b>07.Devaswom Muthalkoottu</b>			
1 Puravaka Vazhipadu	0.00	0.00	216880223.98
2 P V Sales	0.00	0.00	42248944.00
3 Others	0.00	0.00	44961392.55
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>304090560.53</b>

Head Of Account	Budget Estimate	Revised Budget	Amount
2 Vehicle Advance	0.00	0.00	0.00
3 Marriage Advance	0.00	0.00	400000.00
4 Computer Advance	0.00	0.00	175000.00
5 Thiruvonam Advance	0.00	0.00	3916000.00
6 Advance for Medical Treatment of Severe Diseases	0.00	0.00	0.00
7 Advance from Establishment PF	0.00	0.00	3765500.00
8 Advance from TS PF	0.00	0.00	8671817.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>16928317.00</b>
<b>88.Advance Adjustable</b>			
1 Purchase of Sandal	0.00	0.00	3675460.00
2 Puravaka Vazhipadu	0.00	0.00	16896500.00
3 P V Sales	0.00	0.00	5093600.00
4 Advance Recoverable General	0.00	0.00	5819765.00
5 T D S Receivable	0.00	0.00	0.00
6 Permanent Advance	0.00	0.00	353127.00
7 Others	0.00	0.00	10570900.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>42409352.00</b>
<b>89.Remittance of Taxes</b>			
1 Income Tax	0.00	0.00	1689221.00
2 Sales Tax	0.00	0.00	1367036.00
3 Service Tax	0.00	0.00	5452569.00
4 KSCWWF	0.00	0.00	366760.00
5 Laxuary Tax	0.00	0.00	66039.00
6 Other Remittences	0.00	0.00	15078940.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>24020565.00</b>
<b>90.Final Payment including NRA</b>			
1 Establishment PF	0.00	0.00	21776853.00
2 TS PF	0.00	0.00	4063018.00
3 Establishment Pensionary Benefits	0.00	0.00	13509502.00
4 T S Pensionary Benefits	0.00	0.00	3655088.00
5 Family Benefit Scheme	0.00	0.00	59685.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>43064146.00</b>
<b>91.Recovery from Salary</b>			
1 Pension Contribution	0.00	0.00	0.00
2 Other Recovery	0.00	0.00	8057063.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>8057063.00</b>
<b>Debt Heads Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>605920680.00</b>

**Disbursement Treasury Total: 1362249871.17**

**Closing Balance 133083338.61**

Sd/-

Special Devaswom Commissioner

**CERTIFICATE**

The Receipt and Payment Account and opening balance of the Board as forwarded to audit is verified and certified subject to the remarks on para 2.3.1 to 2.3.6.

Deputy Director.





# COCHIN DEVASWOM BOARD

RECEIPT AND PAYMENT ACCOUNT OF CDB FROM 01/04/2015 TO 31/03/2016

Head Of Account	Budget Estimate	Revised Budget	Amount
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**Opening Balance**

**107841408.91**

## Receipts

<b>Service Heads</b>			
<b>01.Income from Thanathu Lands</b>			
1 Income from Thanathu Lands	20000000.00	0.00	19708422.00
2 Licence Fee and Fishing rghts	0.00	0.00	90434.00
<b>Total:</b>	<b>20000000.00</b>	<b>0.00</b>	<b>19798856.00</b>
<b>02.Annuity</b>			
1 Annuity	0.00	0.00	547434.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>547434.00</b>
<b>03.Rent Received</b>			
1 Rent from Shopping Complex	0.00	0.00	38176133.67
2 Rent of Lodge Rooms	0.00	0.00	9071671.00
3 Income from Auditorium and Kalyana Mandapam	0.00	0.00	2372168.00
4 Others	0.00	0.00	1849649.85
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>51469622.52</b>
<b>04.Interest Received</b>			
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	25.00
6 Interest from Other Fixed Deposits	0.00	0.00	65565.00
7 Interest from SB Accounts	0.00	0.00	3057234.00
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	1295379.06
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>4418203.06</b>
<b>05.Bhandaram Collection</b>			
1 Bhandaram Collection	0.00	0.00	251653959.50
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>251653959.50</b>
<b>06.Receipt from Nadavaravu Articles</b>			
1 Sale Proceeds of Nadavaravu Articles including paddy	0.00	0.00	61176974.05
2 Value of Nadavaravu Articles Adjusted including Paddy	0.00	0.00	9938046.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>71115020.05</b>
<b>07.Devaswom Muthalkoottu</b>			
1 Puravaka Vazhipadu	0.00	0.00	216880223.98
2 P V Sales	0.00	0.00	42248944.00
3 Others	0.00	0.00	44961392.55
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>304090560.53</b>

Head Of Account	Budget Estimate	Revised Budget	Amount
<b>08.Receipt from Vedi Vazhipadu</b>			
1 Departmental Vedi Vazhipadu	0.00	0.00	16013504.00
2 Auction Sale of Vedi Vazhipadu	0.00	0.00	6261223.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>22274727.00</b>
<b>09.Receipt from Chappel Counter</b>			
1 Direct Collection	0.00	0.00	1999981.00
2 Auction Sale	0.00	0.00	33480.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>2033461.00</b>
<b>10.Receipt for Ulsava Fund</b>			
1 Receipt for Ulsava Fund	0.00	0.00	7287078.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>7287078.00</b>
<b>11.Miscellaneous income from temple</b>			
1 Miscellaneous income from temple	0.00	0.00	393626.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>393626.00</b>
<b>12.Income from Devaswom Livestock</b>			
1 Hire Charges of Devaswom Elephants	0.00	0.00	2184862.00
2 Hire Charges of Elephant Accountrements	0.00	0.00	150.00
3 Sale of Milk	0.00	0.00	345400.60
4 Other Receipts	0.00	0.00	56400.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>2586812.60</b>
<b>13.Publication</b>			
1 Sale Proceeds of Kshethra Darsanam, Diary and Calendar	0.00	0.00	503936.00
2 Sale proceeds of other books	0.00	0.00	714670.00
3 Subscription for Periodicals	0.00	0.00	444690.00
4 Income from Advertisement in Periodicals	0.00	0.00	366000.00
5 Income from Other Advertisements	0.00	0.00	392500.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>2421796.00</b>
<b>14.Income from Devaswom Press</b>			
1 Income From Devaswom Press	0.00	0.00	40519.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>40519.00</b>
<b>15.Income from Devaswom Hospitals</b>			
1 Sale Proceeds of Medicines	0.00	0.00	0.00
2 Other Receipts	0.00	0.00	0.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>16.Income from Educational Institutions</b>			
1 Donations	0.00	0.00	0.00
2 Other Receipts	0.00	0.00	25000.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>25000.00</b>
<b>17.Income from Control Institutions</b>			
1 Audit Fee	0.00	0.00	278111.00
2 Supervision Charges	0.00	0.00	570328.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>848439.00</b>
<b>18.Other Receipts</b>			
1 Sale Proceeds of Sundry Articles	0.00	0.00	73040.00
2 Fine, Forfieture and Penalty	0.00	0.00	361553.00

Head Of Account	Budget Estimate	Revised Budget	Amount
3 Lapsed Deposits	0.00	0.00	0.00
4 Other Items	0.00	0.00	19556202.02
5 Right to information act 2005	0.00	0.00	28500.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>20019295.02</b>
<b>Service Heads Total:</b>	<b>20000000.00</b>	<b>0.00</b>	<b>761024409.28</b>
<b>Capital Heads</b>			
<b>19.Sale Proceeds</b>			
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 Lockets	0.00	0.00	3034950.00
7 Vehicles	0.00	0.00	0.00
8 Computer	0.00	0.00	0.00
9 Other Items	0.00	0.00	14940.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>3049890.00</b>
<b>20.Withdrawal of Investments</b>			
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
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>21.Donations</b>			
1 Shopping Complex	0.00	0.00	1621882.00
2 Equipment / Furniture	0.00	0.00	0.00
3 Services	0.00	0.00	372.00
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	24001.00
8 Other Items	0.00	0.00	180140.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>1826395.00</b>
<b>22.Grant from Government</b>			
1 Grant from Government	0.00	0.00	0.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>23.Temple Development Fund</b>			
1 Temple Development Fund	0.00	0.00	559612.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>559612.00</b>
<b>Capital Heads Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>5435897.00</b>
<b>Debt Heads</b>			

Head Of Account	Budget Estimate	Revised Budget	Amount
<b>24.Deposits</b>			
1 Refundable Deposits and Retention amount from contractors	0.00	0.00	1627378.00
2 Security Deposits from Tenants	0.00	0.00	8650048.00
3 Other Deposits	0.00	0.00	792128.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>11069554.00</b>
<b>25.Loan From Government, Banks and Public</b>			
1 Loan From Government / Banks / Public	0.00	0.00	0.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>26.Receipt for vazhipad</b>			
1 Puravaka Vazhipadu	0.00	0.00	328326279.70
2 Guruthy	0.00	0.00	14284957.00
3 P V sales	0.00	0.00	73702614.00
4 Others	0.00	0.00	1703499.00
5 Charadu and koodu	0.00	0.00	33120370.00
6 Nakshathra Pushpanjali	0.00	0.00	2023697.00
7 Special PV	0.00	0.00	5959080.00
8 Kalabham	0.00	0.00	5850060.00
9 Venna Charthu	0.00	0.00	1919000.00
10 1001 Kudam Dhara	0.00	0.00	1867500.00
11 Rudrabhishekam	0.00	0.00	928500.00
12 Annadanam	0.00	0.00	10466083.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>480151639.70</b>
<b>27.Recovery of Loans and Advances to Staff</b>			
1 House Building Advance	0.00	0.00	130728.00
2 Vehicle Advance	0.00	0.00	141381.00
3 Marriage Advance	0.00	0.00	74177.00
4 Computer Advance	0.00	0.00	526620.00
5 Thiruvonam Advance	0.00	0.00	5634741.00
6 Advance for Medical Treatment of Severe Diseases	0.00	0.00	45000.00
7 Advance from Establishment PF	0.00	0.00	4483878.00
8 Advance from TS PF	0.00	0.00	4572305.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>15608830.00</b>
<b>28.Advance Adjustable</b>			
1 Purchase of Sandal	0.00	0.00	3001814.00
2 Puravaka Vazhipadu	0.00	0.00	20043164.00
3 P V Sales	0.00	0.00	4861000.00
4 Advance Recoverable General	0.00	0.00	1364300.00
5 Refund of TDS	0.00	0.00	0.00
6 Permanent Advance	0.00	0.00	0.00
7 Others	0.00	0.00	8775740.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>38046018.00</b>
<b>29.Recovery Of Taxes</b>			
1 Income Tax	0.00	0.00	1976723.00
2 Sales Tax	0.00	0.00	1503526.50
3 Service Tax	0.00	0.00	6145210.39
4 KSCWWF	0.00	0.00	426900.00

Head Of Account	Budget Estimate	Revised Budget	Amount
5 Luxury Tax	0.00	0.00	0.00
6 Other Recoveries	0.00	0.00	24504259.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>34556618.89</b>
<b>30.Subscription and Interest</b>			
1 Establishment PF	0.00	0.00	19370674.00
2 TS PF	0.00	0.00	11055054.00
3 Establishment Pension	0.00	0.00	7045.00
4 TS Pension	0.00	0.00	0.00
5 Family Benefit Scheme	0.00	0.00	6362.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>30439135.00</b>
<b>31.Endowment Fund</b>			
1 Endowment Fund	0.00	0.00	25812.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>25812.00</b>
<b>32.Recovery from Salary</b>			
1 Pension Contribution	0.00	0.00	241667.00
2 Other Recovery	0.00	0.00	10892220.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>11133887.00</b>
<b>Debt Heads Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>621031494.59</b>

**Receipts Treasury Total: 1387491800.87**

**Total including Opening Balance 1495333209.78**

### Disbursement

<b>Service Heads</b>			
<b>50.Pay and Allowance of Regular Establishments</b>			
1 Pay and Allowance of Regular Establishments	0.00	0.00	155658189.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>155658189.00</b>
<b>51.Pay and Allowance of Daily Wages/ Contract Establishments</b>			
1 Pay and Allowance of Daily wages/Contract Establishment	0.00	0.00	29340233.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>29340233.00</b>
<b>52.Pay and Allowance of Temple Servants including Daily Wages</b>			
1 Pay and Allowance of Temple Servants including daily wages	0.00	0.00	241197107.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>241197107.00</b>
<b>53.Pay and Allowance of Karaima Establishment</b>			
1 Pay and Allowance of Karaima Establishment	0.00	0.00	40886263.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>40886263.00</b>
<b>54.Honararium and Other Allowances to Board</b>			
1 Honorarium	0.00	0.00	144000.00
2 Travelling Expenses	0.00	0.00	211980.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>355980.00</b>
<b>55.Pay and Allowance of Deputation Staff</b>			
1 Pay and Allowances	0.00	0.00	1770488.00
2 Pension and Leave Salary Contribution	0.00	0.00	58490.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>1828978.00</b>
<b>56.Expenditure on Thahasildar's Office</b>			
1 Reimbursement of Establishment Expenditure	0.00	0.00	0.00

Head Of Account	Budget Estimate	Revised Budget	Amount
2 Other Expenses	0.00	0.00	9460.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>9460.00</b>
<b>57.Regular Pension Payments</b>			
1 Regular Establishment	0.00	0.00	53665897.00
2 Temple Servants	0.00	0.00	22831504.00
3 Abhayam Pension	0.00	0.00	36021.00
4 Others	0.00	0.00	89303.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>76622725.00</b>
<b>58.Travelling Expenses</b>			
1 Travelling Allowance	0.00	0.00	1185947.00
2 Special Duty Allowance	0.00	0.00	2121652.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>3307599.00</b>
<b>59.Medical Reimbursement</b>			
1 Regular Establishment	0.00	0.00	346367.00
2 Temple Servants	0.00	0.00	25000.00
3 Others	0.00	0.00	800.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>372167.00</b>
<b>60.Medical Insurance</b>			
1 Regular Establishment	0.00	0.00	0.00
2 Temple Servants	0.00	0.00	332775.00
3 Others	0.00	0.00	0.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>332775.00</b>
<b>61.Recurring Expenses</b>			
1 Electricity Charges	0.00	0.00	13040332.00
2 Telephone Charges	0.00	0.00	433978.00
3 Water Charges	0.00	0.00	196728.00
4 Postage	0.00	0.00	199096.00
5 Printing and Stationery	0.00	0.00	271153.00
6 Property Taxes	0.00	0.00	1441669.00
7 Advertisement Charges	0.00	0.00	751977.00
8 Other Expenses	0.00	0.00	629377.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>16964310.00</b>
<b>62.Expenditure on Vedi Vazhipadu</b>			
1 Departmental Vedi Vazhipadu	0.00	0.00	10960452.00
2 Auction Sale of Vedi Vazhipadu	0.00	0.00	0.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>10960452.00</b>
<b>63.Fixed Money Payment</b>			
1 Fixed Money Payment	0.00	0.00	2586336.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>2586336.00</b>
<b>64.Expenditure for Functions in Temples</b>			
1 Estimates	0.00	0.00	29123480.00
2 Contributions	0.00	0.00	7519685.00
3 Other Expenses	0.00	0.00	9291152.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>45934317.00</b>
<b>65.Miscellaneous expenditure in temples</b>			

Head Of Account	Budget Estimate	Revised Budget	Amount
1 Miscellaneous expenditure in temples	0.00	0.00	2520474.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>2520474.00</b>
<b>66.Expenditure on Chappal Counter</b>			
1 Direct Collection	0.00	0.00	0.00
2 Auction Sale	0.00	0.00	0.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>67.Expenditure on Devaswom Land</b>			
1 Expenditure on Cultivation, Plantation and Mannuring	0.00	0.00	0.00
2 Other Expenses	0.00	0.00	0.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>68.Expenditure on Devaswom Livestock</b>			
1 Cost of Food	0.00	0.00	6678193.00
2 Cost of Medicine	0.00	0.00	409736.00
3 Allowance to Mahouts and Cowboys	0.00	0.00	44140.00
4 Repairs to Elephant Accouterment	0.00	0.00	853182.00
5 Other Expenses	0.00	0.00	2693960.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>10679211.00</b>
<b>69.Cost of Audit</b>			
1 Payment to LFA	0.00	0.00	0.00
2 Payment for Hon. Ombudsman	0.00	0.00	0.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>70.Expenditure on Professional Services</b>			
1 Payment to Advocates	0.00	0.00	699240.00
2 Payments to Expert Committee	0.00	0.00	0.00
3 Payments To Chartered Accountants	0.00	0.00	58989.00
4 Other Expenses	0.00	0.00	22610.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>780839.00</b>
<b>71.Expenditure on Publication</b>			
1 Cost of Printing	0.00	0.00	914450.00
2 Payment to Publishers	0.00	0.00	276201.00
3 Honorarium etc..	0.00	0.00	0.00
4 Other Expenses	0.00	0.00	285777.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>1476428.00</b>
<b>72.Expenditure on Devaswom Press</b>			
1 Purchase of Paper etc.	0.00	0.00	1052303.00
2 Labour Charges	0.00	0.00	0.00
3 Other Expenses	0.00	0.00	633595.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>1685898.00</b>
<b>73.Expenditure on Devaswom Hospitals</b>			
1 Purchase of Medicines	0.00	0.00	28790.00
2 Other Expenses	0.00	0.00	0.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>28790.00</b>
<b>74.Expenditure on Educational Institutions</b>			
1 Contribution	0.00	0.00	25000.00
2 Scholarships	0.00	0.00	0.00

Head Of Account	Budget Estimate	Revised Budget	Amount
3 Other Expenses	0.00	0.00	25000.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>50000.00</b>
<b>75.Expenditure on Control Institutions</b>			
1 Pay and Allowances to Audit Staff	0.00	0.00	0.00
2 Other Expenses	0.00	0.00	8196.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>8196.00</b>
<b>76.Expenditure on Vehicles</b>			
1 Repairs to Vehicles	0.00	0.00	229960.00
2 Fuel Charges	0.00	0.00	681265.00
3 Hire Charges of Vehicles	0.00	0.00	989969.00
4 Other Expenses	0.00	0.00	94449.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>1995643.00</b>
<b>77.Contribution to Local Bodies</b>			
1 Contribution to Local Bodies	0.00	0.00	0.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>78.Financial Assistance</b>			
1 Financial Help for Severe Diseases	0.00	0.00	0.00
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	10000.00
4 Contribution to Other Temples and Religious Institutions	0.00	0.00	0.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>10000.00</b>
<b>79.Other Expences</b>			
1 Bank Charges	0.00	0.00	46079.78
2 Expenditure on Generators	0.00	0.00	526527.00
3 Maintenance and Repairs of Furniture etc	0.00	0.00	30217.00
4 Expenditure on Computer, Photocopier, Networking etc.	0.00	0.00	801891.00
5 Refreshment Charges	0.00	0.00	104469.00
6 Interest on PF, TS PF etc.	0.00	0.00	0.00
7 Other Items	0.00	0.00	11102671.39
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>12611855.17</b>
<b>80.Expenditure on Maramath</b>			
1 Maitenance and Repairs of Buildings	0.00	0.00	13470537.00
2 Maitenance and Repairs of Temples	0.00	0.00	25212999.00
3 PCR	0.00	0.00	5650189.00
4 Maramath Contributions	0.00	0.00	22228295.00
5 Grant to Educational Institutions for Works	0.00	0.00	80200.00
6 Other Expenses	0.00	0.00	1999053.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>68641273.00</b>
<b>Service Heads Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>726845498.17</b>
<b>Capital Heads</b>			
<b>81.Original Maramath Works</b>			
1 New Works	0.00	0.00	0.00
2 Spill Over Works	0.00	0.00	0.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>82.Investment of Funds</b>			



Head Of Account	Budget Estimate	Revised Budget	Amount
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	0.00
4 FD TS PF	0.00	0.00	12000000.00
5 FD FBS	0.00	0.00	0.00
6 Endowment Fund	0.00	0.00	104875.00
7 Surplus Fund	0.00	0.00	12000000.00
8 Other Deposits	0.00	0.00	509813.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>27614688.00</b>
<b>83.Purchase of Assets</b>			
1 Land	0.00	0.00	0.00
2 Buildings	0.00	0.00	0.00
3 Furniture	0.00	0.00	208449.00
4 Electrical Equipments	0.00	0.00	16142.00
5 Vehicle	0.00	0.00	1416789.00
6 Computer and Allied Equipments	0.00	0.00	225225.00
7 Press Equipments	0.00	0.00	0.00
8 Other Assets	0.00	0.00	2400.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>1869005.00</b>
<b>Capital Heads Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>29483693.00</b>
<b>Debt Heads</b>			
<b>84.Refund of Deposits</b>			
1 Refundable Deposits from Contractors	0.00	0.00	893004.00
2 Security Deposits From Tenants	0.00	0.00	439928.00
3 Others	0.00	0.00	4949007.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>6281939.00</b>
<b>85.Repaymant of Loan from Government, Banks, Public</b>			
1 Repaymant of Loan from Government / Banks / Public	0.00	0.00	0.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>86.Expenditure on Vazhipadu</b>			
1 Puravaka Vazhipadu	0.00	0.00	319887389.00
2 Guruthy	0.00	0.00	7739477.00
3 P V Sales	0.00	0.00	72113687.00
4 Others	0.00	0.00	10133190.00
5 Charadu koodu	0.00	0.00	29064590.00
6 Nakshathra Pushpanjali	0.00	0.00	3450115.00
7 Special PV	0.00	0.00	0.00
8 Kalabham	0.00	0.00	5638750.00
9 Venna Charthu	0.00	0.00	1416100.00
10 1001 Kudam Dhara	0.00	0.00	1704000.00
11 Rudrabhishekam	0.00	0.00	882000.00
12 Annadanam	0.00	0.00	13130000.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>465159298.00</b>
<b>87.Loans and Advances to Staff</b>			
1 House Building Advance	0.00	0.00	0.00

Head Of Account	Budget Estimate	Revised Budget	Amount
2 Vehicle Advance	0.00	0.00	0.00
3 Marriage Advance	0.00	0.00	400000.00
4 Computer Advance	0.00	0.00	175000.00
5 Thiruvonam Advance	0.00	0.00	3916000.00
6 Advance for Medical Treatment of Severe Diseases	0.00	0.00	0.00
7 Advance from Establishment PF	0.00	0.00	3765500.00
8 Advance from TS PF	0.00	0.00	8671817.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>16928317.00</b>
<b>88.Advance Adjustable</b>			
1 Purchase of Sandal	0.00	0.00	3675460.00
2 Puravaka Vazhipadu	0.00	0.00	16896500.00
3 P V Sales	0.00	0.00	5093600.00
4 Advance Recoverable General	0.00	0.00	5819765.00
5 T D S Receivable	0.00	0.00	0.00
6 Permanent Advance	0.00	0.00	353127.00
7 Others	0.00	0.00	10570900.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>42409352.00</b>
<b>89.Remittance of Taxes</b>			
1 Income Tax	0.00	0.00	1689221.00
2 Sales Tax	0.00	0.00	1367036.00
3 Service Tax	0.00	0.00	5452569.00
4 KSCWWF	0.00	0.00	366760.00
5 Luxury Tax	0.00	0.00	66039.00
6 Other Remittences	0.00	0.00	15078940.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>24020565.00</b>
<b>90.Final Payment including NRA</b>			
1 Establishment PF	0.00	0.00	21776853.00
2 TS PF	0.00	0.00	4063018.00
3 Establishment Pensionary Benefits	0.00	0.00	13509502.00
4 T S Pensionary Benefits	0.00	0.00	3655088.00
5 Family Benefit Scheme	0.00	0.00	59685.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>43064146.00</b>
<b>91.Recovery from Salary</b>			
1 Pension Contribution	0.00	0.00	0.00
2 Other Recovery	0.00	0.00	8057063.00
<b>Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>8057063.00</b>
<b>Debt Heads Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>605920680.00</b>

**Disbursement Treasury Total: 1362249871.17**

**Closing Balance 133083338.61**

**APPENDIX-II**

( Vide para 2.5)

**CASH BALANCE IN TREASURIES AND BANKS AT THE END OF  
MARCH 2016**

<b>Bank</b>	<b>Closing Balance</b>
Canara Thrissur (13784)	775345.70
CBI Thrissur ( 9017)	1686500.08
CBI Thrissur (1298601833)	0.00
CBI Thrissur (12012)	0.00
CBI Thrissur (1298646047)	832191.00
CSB Thrissur ( (94-00971604-195001)	334.49
DLB Chittur (8353602)	285851.14
DLB Irinjalakuda(12-1-23154)	1078058.75
DLB Pazhayannur (23-1-16893)	360635.47
DLB Peringottukara (5-1-18)	6642730.95
DLB Peringottukara (5.53.65)	0.57
DLB Peringottukara (000500100059112)	199849.00
DLB RS Thrissur (15.1.38110)	0.00
DLB Thiruvanchikulam (28-1-2501)	5000270.69
DLB Thiruvanchikulam (281-21-320)	10557603.29
DLB Thrrippunithura (80-1-44404)	1002288.42
DLB Thrissur (1-53-258 )	4176268.88
DLB Thrissur (112800000290)	741602.12
DLB Thrissur (1-1-116861)	0.00
DLB Thrissur (101180)	1749259.00
DLB Thrissur (1.53.13.663)	10081892.00
DLB Vallangi (50-1-1421)	892845.63
DLB Wadakkancherry (71-53 – 1193)	764943.53
DLB Wadakkancherry (71.1.50643)	9174630.35
DLB (Round South )Thrissur (15.1.19732)	11662485.46
SBI Thrissur (10244219816)	1288743.39
SBI Thrissur (31796115142)	28512122.00
SBI Thrissur (NRI) (35503195602)	0.00
SBT Chittur(57050923914)	89009.21
SBI Pudukkad (57011440914)	1077680.48
SBT Thrissur (57069787336)	0.00

No. of Corrections:

Sub Treasury Ernakulam (0001)	1892.28
Sub Treasury Kodungallur (1450/1)	136416.00
Sub Treasury Mattancherry (0001)	0.00
Sub Treasury Mukundapuram (0001)	0.00
Sub Treasury Paravoor (0001)	0.00
Sub Treasury Talappilly (0001)	2349.92
Sub Treasury Thrissur (0001)	7415.05
UBI South Chittur (10161)	1784854.67
UBI Thrissur (36030)	173950.33
UBI Thrissur (36017)	62021.10
Vijaya Chottanikkara (6844)	2907819.94
Vijaya Chottainkkara (6040)	3213423.65
Vijaya Chottanikkara (6042)	9973107.00
Vijaya Chottanikkara (9071)	3769609.00
Vijaya Chottanikkara (200701011000078)	1375762.00
Vijaya Chottanikkara (7195)	1305539.01
Vijaya Chottanikkara (8002)	141944.87
Vijaya Chottanikkara (6851)	0.00
Vijaya Chottanikkara (0000)	0.00
Vijaya Chottanikkara (6850)	0.00
Vijaya Ernakulam (6651)	1162700.46
Vijaya Mattancherry (3475)	524272.90
Vijaya Thrippunithura (10163)	6779848.00
Vijaya Thrissur (10245)	1100000.00
Vijaya Thrissur (10054)	27270.83
<b>Total</b>	<b>133083338.61</b>

Sd/

Special Devaswom Commissioner

CERTIFICATE

Cash balance in treasuries and banks at the end of March 2016 as forwarded to Audit is verified and certified subject to the remarks on para 2.4.

DEPUTY DIRECTOR.

No. of Corrections:

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  
31.3.2016**

Sl. No.	Devaswom	Part I	Amount (₹)	Part II	Amount (₹)
		Items		Items	
1.	Annamanada	1)Coconut usufructs - 240.00 Thekkanam Temple 2)Nadavazhi lelam - 7500.00	7740.00	Auction of obsolete items as per Pandam Pathram Register	4000.00
2.	Arattupuzha	-		Pandaravaka vazhipadu	4967.76
3.	Areswaram	1)Edathrakkavu Thengu Melanubhavam (pending amount of 2013-14) -12150.00 2)Remeswaram Vriksha Lalem 660.00 (Pending amount of 2013-14) 200.00 (For the year 2015-16)	13010.00	-	
4.	Ayyampilly	Pallippuram Bhagavathy Temple- Usufructs of coconut	1000.00	Chirappu Muthalkoot	25000.00
5.	Ayyanthole	1)Licence Fee- 16.08 2)Building Rent- 640.75	656.83		
6.	Azhakiyakavu	1)Room rent - 14520.00 2)Jenmikkaram - 825.01	15345.01		
7.	Chirangara	Jenmikaram Compensation	505.00	Puravaka Auction - Chettarikkal	25000.00
8.	Chittur			Liability of Sri.B.Radhakrishnan on the basis of Board Order No. A9-1681/14 dated:15.5.14	1425.00

No. of Corrections:

9.	Chittur Krishnaswami	Jenmikaram compensation	4489.10		
10.	Chottanikkara	1)Right of taking collection of comfort station for the year 2005-06 and 2006- 07 -103499.00 2)Jenmikaram compensation- 11127.00 3)Advertisement Rent –  4415.00 4) Melanubhavam-  300.00	119341.00	1)Pandaravaka vazhipadu-  6247.39 2)Kesadipadam- 14000.00 3)Nirmalyam sarkara – 144996.00 4)Pantheerayiram pushpanjali- 899.00 5)Vettila- Addakka lelam - 450.00 6)Sastha Nalikeram- 8200.00	174792.39
11	Chottanikkra Sathram	Building rent arrears	190144.00		
12.	Ernakulam	1.Jenmikaram compensation- 629.96 2.Pookachavadam – M.S.Madhu- 20.00 3.Pookachavadam – Narayananunni- 20.00 4.Pusthaka Kachavadam- Balakrishna Shenoy- 20.00 5.Pusthaka Kachavadam- Swaminathan-40.00	729.96		
13.	Kannanamkulam	Annuity	37621.00		
14.	Karumarakkad			1)Para income from Irattukulangara- 3025 2)Para income from Kurumakkavu-6000 3)Para income from Kodumbu-15500 4)K.D.Deepak (A1- 5929/23.5.14)-9680 5)K.D.Deepak (A1- 5929/23.5.14) -3350	37555.00
15.	Kulasseri	Mudappilavu Mavu Melanubhavam	1000.00		

No. of Corrections:

16.	Kureekkad	1)Film Shooting- Liability fixed in respect of Sri.K.P.Sreedeeep, Junior Devaswom Officer vide Board order No.R-1935/15 dated: 9.3.2015	8500.00		
17.	Kurumalikkavu	Oottupura Rent- 46000 Advertisement Rent- 62500 Kudilketti Kachavadam- 60500	169000.00		
18.	Kuzhur	1)Thanur Kasumavu Melanubhavam -3465.00 - do - Interest -743.00 2)Poyya Naduvathursseri Kasumavu Melanubhavam-25.00 3)Thirumukkulam Tengu Melanubhavam- 350.00 Tengu Melanubhavam interest-152.00 4)Thanur Tengu Melanubhavam- 1500.00 Tengu Melanubhavam Interest - 650.00 5)Kuzhur Jenmikaram compensation - 890.16 6)Poyya Naduvathussery- 406.00	8181.16	Kuzhur vazhipadu lalam	250.00
19.	Nelluvai	1)Matsya lalam- 900.00  2)Thayyur Matsya lalam- 250.00	1150.00	Vilakkacharam	66000.00
20.	Oorakam	Licence Fee	10.00	Pandaravaka Vazhipadu	27521.34

No. of Corrections:



21.	Pazhayannur	1)Pazhayannur “Olamadal Lalem”- 300 2)Liability - 346	646.00		
22.	Pazhuvam			Thiruvanikkavu para	363.00
23.	Peruvanam			Peruvanam Pandaravaka	13296.50
24.	Poonkunnam	License fee	300.34		
25.	Pothani	Elambalakkad fish auction	175.00		
26.	Sankaramangalam	1)Auction of fish in Kokkarachal - 17650.00 2)Vathilmadam usufructs of coconut tree - 1700.00 3) Anuruli Parambu Lelam - 3150.00	22500.00		
27.	Sree Devaswom	1.)Shop room rent- 19572.00 2)“Purambok Auction” - 626250.00 3)Nellukuthupura Rent -1.00	645823.00		
28.	Sringapuram	1)Shop room rent – 44022.00 2)Methala coconut tree usufructs - 3900.00 3)Keraleswarapuram coconut tree usufructs – 1300.00 4)Kandamkulam coconut tree usufructs - 12500.00	61722.00		

No. of Corrections:

29.	Thanikkudam	<p>1)Licence fee - 4.25</p> <p>2)<u>Usufructs from coconut tree</u></p> <p>1)Kulamuttam- 1200</p> <p>2)Avilissery- 280</p> <p>3)Mukkattukara- 1100</p> <p>4)Kokkulangara- 3500 -</p> <p>3)Yield from Paddy- 2500.00</p> <p>4)<u>Building Rent</u></p> <p>1)Kokkulangara- 3000</p> <p>2)Avilissery- 60</p> <p>=</p> <p>5)Rent on Land- 750.00</p>	12394.25		
30.	Thiruvanchikkulam	<p>1)Licence fee of land given for water tank- 1000.00</p> <p>2)Jenmikaram compensation- 290.00</p> <p>3)South Palace Rent- 1820.00</p> <p>4)West Palace Rent- 300.00</p> <p>5)Usufructs of Coconut (Thiruvanchikkulam) -50.00</p>	3460.00	Toilet Block Lelam	5500.00
31.	Thiruvilwamala	<p>1)Water Tank Ground Rent- 4000.00</p> <p>2)Bus stand Lease Amount-144</p>	4144.00		
32.	Thrippunithura	<p>1)Rent-122720.00</p> <p>2) Jenmikaram Compensation- 78172.64</p> <p>3) Usufructs of Coconut tree- 4400.00</p>	205292.64	<p>1)Thrippunithura Oil, ghee auction- 200638.25</p> <p>2)Thrippunithura Pushpanjali vihitham-4584.00</p> <p>3)Mala vihitham - 1000.00</p>	206222.25
33.	Thriprayar	Advertisement Rent	67000.00	-	

No. of Corrections:

34.	Venganellur	License fee @₹3.12 per year	156.00	-	
35.	Wadakkumnathan	1)Rent of well-25 2)Vedippura Licence fee-2 3)Advertisement Rent on Iron Grill-4916250	4916277.00		
		<b>TOTAL</b>	<b>6518313.00</b>		<b>591893.24</b>

**DEPUTY DIRECTOR.**

No. of Corrections:

**APPENDIX - IV**

(Vide Para No : 2.12)

FIXED DEPOSITS - 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		
<b>PF Deposits</b>								
1	35606751122	SBI Thrissur	35894	23.2.2016	35894	35894	Deposited amount and Maturity value is same (Interest rate 9%)	0
2	KVD 2071/10	SMGB	2453889.51	30.9.2015	3788787.51	3802489.51	Rs.13702/- excess in redeposited amount, Redeposited on 3.11.2015	1334898
3	1.201.60532	DLB Main	2624772	19.5.2015	3334499	3334499	Redeposited on 2.6.2015	709727
4	1.201.60532/1	DLB Main	7500000	26.8.2015	10264082	10650660	Rs.386578/- excess in redeposited amount, Redeposited as two FDs on 5.9.15 and 3.9.15, each of Rs 2000000 and 8650660 respectively	2764082
5	10244255651	SBI Thrissur	24356	22.2.2016	29101	844276	Rs.200/- excess in redeposited amount, Deposits from Sl.No.5 to 11 merged and redeposited as single FD	4745
6	10244253574	SBI Thrissur	106448	22.2.2016	127187			20739
7	10244253722	SBI Thrissur	96483	22.2.2016	115281			18798
8	10244253733	SBI Thrissur	87515	22.2.2016	104566			17051
9	10244253608	SBI Thrissur	229290	22.2.2016	273963			44673
10	10244253631	SBI Thrissur	91633	22.2.2016	109486			17853
11	30113031744	SBI Thrissur	70715	22.2.2016	84492			13777

No. of Corrections:

12	10244253619	SBI Thrissur	2953389	22.2.2016	3528801	21920392	Rs.200/- short in redeposited amount, Deposits from Sl.No.12 to 17 merged and redeposited as single FD	575412
13	10244253563	SBI Thrissur	5827308	22.2.2016	6962649			1135341
14	30112972669	SBI Thrissur	2261897	22.2.2016	2702585			440688
15	10244253620	SBI Thrissur	3511526	22.2.2016	4195681			684155
16	30048449458	SBI Thrissur	1741575	22.2.2016	2080888			339313
17	30060505826	SBI Thrissur	2050487	22.2.2016	2449986			399499
<b>CPF Deposits</b>								
1	15.201.53435/30	DLB Round South	57118	10.5.2015	77693	77693	Redeposited on 3.7.15	20575
2	1.201.60125	DLB Round South	7500000	26.8.2015	10264082	9900000	Rs.364082/- short in redeposited amount, Redeposited on 3.9.15	2764082
<b>FBS Deposits</b>								
1	303695	UBI Thrissur	928	3.12.2015	1212	1212		284
2	30320431	UBI Thrissur	176801	1.12.2015	230911	230911		54110
<b>Rudrajapam Deposits</b>								
1	435700QP00000912	PNB Thrissur	1100	7.7.2015	1100	1100	Deposited amount and Maturity value is same (Interest rate 9%)	0
<b>Surplus Deposits</b>								
1	23.201.15869/1	DLB Pazhayannur	21079.73	12.5.2015	28664.73	28664.73		7585
2	23.201.15872/1	DLB Pazhayannur	21086.75	12.5.2015	28675.75	28675.75		7589
3	23.201.1065	DLB Pazhayannur	5501	28.5.2015		7214	Maturity value not recorded in register (Interest rate 10.1%)	
4	5.201.493/5	DLB Peringottukara	228810.9	12.5.2015	311140.9	311140.9		82330
5	913688	Canara Bank Thrissur	26950	16.7.2015	36550	38597	Rs.2047/- excess in redeposited amount	9600
6	200703311000406	Vijaya Chottanikkara	44167	31.3.2016	48160	48160		3993
7	1.201.46033/5	DLB Main	26590	30.4.2015	36166	36166		9576

No. of Corrections:

8	50.201.10400/1	DLB Vallangi	179565	30.4.2015	244163	244164	Rs.1/- excess in redeposited amount	64598
9	57050968912	SBT Chittoor	125593	20.2.2016	161641	154479	Rs.7162/- short in redeposited amount, Redeposited on 3.3.16	36048
10	200703681000028	Vijaya Chottanikkara	1590599	27.3.2016	1734410	1734410		143811
11	2842400002358/1	DLB Thiruvanchikulam	15094206	11.2.2016	16557609	16557609		1463403
12	1.201.54273	DLB Main	15706836	31.8.2015	21495631	21495631		5788795
13	1.201.57927/1	DLB Main	7900000	14.4.2015	10745028	10745028	Redeposited on 20.4.15	2845028
14	200703501000006	Vijaya Chottanikkara	11031248	20.3.2016	12016852	12016852		985604
15	kVD 2072/10	SMGB	2295592.6	29.9.2015	3544378.6		Surplus Deposits Sl.No.15 & 16 closed on 2.11.15 and 3.11.15 respectively. These FDs merged and redeposited as single FD.	1248786
16	KVD 2070/2010	SMGB	4810444	29.9.2015	7427490	11011346	Rs.39477.4/- excess in redeposited	2617046
17	00054240000285	DLB PKA	1500000	13.1.2016	1645321	1645321	Redeposited on 6.1.16	145321
18	00054360000264/1	DLB PKA	500000	19.2.2016	545473	545473		45473
19	00014360002424/1	DLB Main	8492500	26.2.2016	9310479	9310479		817979
20	200703501000003	Vijaya Chottanikkara	13213478	25.9.2015	14450496	14450496		1237018
21	200703501000004	Vijaya Chottanikkara	13319716	25.9.2015	14566680	14566680		1246964
22	200703501000005	Vijaya Chottanikkara	12340975	25.9.2015	13496312	13496312		1155337
23	200703611000035	Vijaya Chottanikkara	5304882	2.12.2015	5922196	5922196	Redeposited on 2.12.15	617314
<b>Pension Deposits</b>								
1	005043600001742/1	DLB Vallangi	401218	28.3.2016	437707	437707		36489
2	005043600001532/1	DLB Vallangi	100486	23.3.2016	109625.55	109625.55		9139.55
3	5.201.10160/1	DLB Vallangi	217236	6.4.2015	295465	295465		78229

No. of Corrections:

4	200703941000008	Vijaya Chottanikkara	770316	10.1.2016	858933	858933		88617
5	50.201.10157/1	DLB Vallangi	233467.95	6.4.2015	317542.95	317542.95		84075
6	KVD 2068/10	SMGB	7136437.1	30.9.2015	11018607.1	11058455.1	Rs.39848/- excess in redeposited amount, Redeposited on 3.11.2015	3882170
7	200703681000030	Vijaya Chottanikkara	2811483	27.3.2016	3065678	3065678		254195
8	KVD 55/11	SMGB	799490.21	4.11.2015	1234407.21	1234407.21		434917
9	200703681000029	Vijaya Chottanikkara	1107809	27.3.2016	1207970	1207970		100161
10	200703311000265	Vijaya Chottanikkara	7970	27.3.2016	8691	8691		721
11	200703941000005	Vijaya Chottanikkara	757991	10.1.2016	845190	845190		87199
12	200703941000006	Vijaya Chottanikkara	1029142	10.1.2016	1147539	1147534	Rs.5/- short in redeposited amount, Redeposited on 12.1.16	118397
13	5.201.14174/1	DLB Peringottukara	256766.33	16.4.2015	349236.33	347221.33	Rs.2015/- short in redeposited amount.	92470
14	101520	UBI South Chittur	500000	30.4.2015	999945	982099	Rs.17846/- short in redeposited amount, Redeposited on 4.5.2015	499945
15	2007036810000022	Vijaya Chottanikkara	2115909	21.3.2016	2543027	2543027		427118
16	1.201.54286/2	DLB Main Branch	11798506	31.8.2015	16146878	16146878	Redeposited as two FDs on 3.9.15 and 4.9.15, each of Rs 9000000 and 7146878 respectively	4348372

No. of Corrections:

17	1.201.60532	DLB Main Branch	7666825	19.5.2015	9739901	9765025	Rs.25124/- excess in redeposited amount, Redeposited on 3.6.2015	2073076
18	000143600002336/1	DLB Thrissur Main	7000000	25.2.2016	7674223	7674223		674223
19	80.201.3058	DLB Thripinithura	1052606.21	12.6.2015	1415954.21	6833181.59	Rs.142654/- excess in redeposited amount, Pension Deposits Sl.No. From 19 to 24 merged and redeposited as single FD on 2.7.2015. Deposited amount and Maturity value is same in Sl. No.23 (Interest rate 10%)	363348
20	80.201.4204	DLB Thripinithura	1043446.61	12.6.2015	1403631.61			360185
21	80.201.3061/5	DLB Thripinithura	1023668.37	12.6.2015	1377027.37			353359
22	80.201.5128/3	DLB Thripinithura	938956.15	12.6.2015	1263074.15			324118
23	318143	DLB Thripinithura	430749.02	12.6.2015	430749.02			0
24	80.201.4451	DLB Thripinithura	594781.23	12.6.2015	800091.23			205310
<b>TS Pension Deposits</b>								
1	970995	UBI South Chittur	500000	30.4.2015	999945	982097	Rs.17848/- short in redeposited amount, Redeposited on 4.5.15	499945
2	28.1.11.839/1	DLB Thiruvanchikulam	1500000	15.4.2015	2040195	2042878	Rs.2683/- excess in redeposited amount, Redeposited on 24.4.2015	540195
3	001542400000141/2	DLB RS Thrissur	16520	26.4.2015	18149	18149		1629
4	002843600001076/1	DLB Thiruvanchikulam	500000	25.2.2016	548159	548159		48159
5	000143600002344/1	DLB Thrissur Main	1000000	25.2.2016	1096317	1096317		96317
6	000143600002357/1	DLB Thrissur Main	1000000	25.2.2016	1096317	1096317		96317
<b>Endowment Deposits</b>								
1	57069856255	SBT Thrissur	5042	29.11.2015	6489	6489	The amount redeposited on 1.12.15	1447
2	3031556	UBI Thrissur	241	10.11.2015	317	317		76
3	6711072382	SBT Thrissur	52784	29.2.2016	59845	59845		7061
4	67065982642	SBT Thrissur	10192	21.8.2015	11113	11113		921
5	71.1.10269/7	DLB Wadakkanchery	317.75	27.8.2015	421.75	421.75		104

No. of Corrections:



6	71.201.10269/8	DLB Wadakkanchery	635.98	27.8.2015	844.98	844.98		209
7	1.201.11922/31	DLB Main Branch	1111.8	29.4.2015	1511.8	1511.8		400
8	57069818209	SBT Main	4024	18.12.15	5179	5179		1155
9	3031556	UBI Thrissur	5261	22.11.2015	6922	6922		1661
10	302486	UBI Thrissur	18900	27.5.2015		18900	Maturity value not recorded in register (Interest rate 9.25%), Deposited and Redeposited amounts are same	
11	283682	Vijaya Ernakulam	821	26.8.2015	1075	1075		254
12	3031867	UBI Thrissur	16171	16.1.2016	21120	21120		4949
13	201.14073/1	DLB Peringottukara	24734.72	28.5.2015	33625.72	33625.72	Redeposited on 28.2.2015	8891
14	30246	UBI Thrissur	1000	17.5.2015		1000	Maturity value not recorded in register (Interest rate 9.25%), Deposited and Redeposited amounts are same	
15	1.201.11922/35	DLB Main Branch	2915.61	29.4.2015	3964.61	3964.61		1049
16	1.201.11922/40	DLB Main Branch	5022.83	29.4.2015	6832.83	6832.83		1810
17	303404281	UBI Thrissur	2827	17.5.2015	3748	3748		921
18	241018	Vijaya Mattanchery	4263	16.3.2016	5568	5568		1305
19	303404539	UBI Thrissur	2916	28.5.2015	3836	2916	Rs.920/- short in redeposited amount.	920
20	3031555	UBI Thrissur	6828	5.11.2015	8983	8983		2155
21	203802750000077	Vijaya Chottanikkara	2176	10.9.2015	2872	2872		696
22	203803291000319	Vijaya Thrissur	26715	21.3.2016	29218	29218		2503
23	203802411000763	Vijaya Thrissur	4878	7.9.2015	5335	5335		457
24	203802411000762	Vijaya Thrissur	2441	7.9.2015	2670	2670		229
25	203802410000086	Vijaya Thrissur	13904	21.9.2015	15206	15206		1302
26	203803291000482	Vijaya Thrissur	2781	13.10.2015	3041	3041		260
27	203802050000614	Vijaya Thrissur	2000	20.1.2016		2000	Maturity value not recorded in register (Interest rate 8.95%)	
28	203802410000358	Vijaya Thrissur	5555	10.9.2015	7333	7333		1778
29	1.201.11922/88	DLB Main	2091.96	29.4.2015	2845.96	2845.96		754
30	1.201.11922/36	DLB Main	10596.14	29.4.2015	14414.14	14414.14		3818
31	1.201.11922/39	DLB Main	20270.74	29.4.2015	27571.74	27571.74		7301

No. of Corrections:

32	1.201.11922/33	DLB Main	12148.84	29.4.2015	16520.84	16521.84	Rs.1/- excess in redeposited amount	4372
33	1.201.11922/34	DLB Main	40571.95	29.4.2015	55185.95	55185.95		14614
34	200703681000031	Vijaya Chottanikkara	38365	27.3.2016	41834	41834		3469
35	1.201.11922/37	DLB Main	3087.9	29.4.2015	4198.9	4198.9		1111
36	71.201.9660/9	DLB Kumaranelloor	15696.28	8.11.2015	20813.28	20813.28		5117
37	71.201.9660/10	DLB Kumaranelloor	22753.13	5.3.2016	29726	29726		6972.87
38	277908	Vijaya Chottanikkara	76951	6.10.2015	100797	100797		23846
39	200702411000560	Vijaya Chottanikkara	8136	6.12.2015	9778	9778		1642
40	23.201.9584/5	DLB Pazhayannur	62207	26.7.2015	82455.02	82445.02	Rs.10/- short in redeposited amount.	20248.02
41	200703311000266	Vijaya Chottanikkara	17576	27.3.2016	19165	19165		1589
42	80.201.11865/3	DLB Thripinithura	14556	12.6.2015	19581	19581		5025
43	1.201.43922/6	DLB Main	19000	3.12.2015	25001	25001		6001
44	00012010056944/10	DLB Main	4374	30.9.2015	4782	4782		408
45	00012010056944/9	DLB Main	38269	30.9.2015	41842	41842		3573
46	00012010056944/8	DLB Main	3279	30.9.2015	3585	3585		306
47	00012010056944/11	DLB Main	27344	30.9.2015	29885	29885		2541
<b>Chottanikkara Endowment Deposits</b>								
1	000142911	UBI Thrissur	14600	6.5.2015	15959	15959		1359
2	200703291000957	Vijaya Chottanikkara	2396	7.8.2015	2620	2620		224
3	200702411000192	Vijaya Chottanikkara	7620	29.11.2015	9952	9952		2332
4	200702051000058	Vijaya Chottanikkara	10000	7.11.2015		10000	Maturity value not recorded in register (Interest rate 9%)	
<b>Chottanikkara Surplus Deposits</b>								
1	200703681000027	Vijaya Chottanikkara	130793	27.3.2016		130733	Maturity value not recorded in register (Interest rate 8.75%)	
2	200703291000934	Vijaya Chottanikkara	1681946	18.4.2015	2216119	2197870	Rs.18249/- short in redeposited amount, Redeposited on 24.4.2015	534173
<b>Chottanikkara Guruthy Deposits</b>								
1	200703291000195	Vijaya Chottanikkara	5991	22.11.2015	6549	6549		558
2	200703291000192	Vijaya Chottanikkara	5333	21.8.2015	5832	5832		499
3	200703611000031	Vijaya Chottanikkara	302077	24.7.2015	330357	330357	Redeposited on 4.11.2015	28280

No. of Corrections:

4	200703681000032	Vijaya Chottanikkara	2230005	27.3.2016	2431627	2431627		201622
5	200703311000268	Vijaya Chottanikkara	11806	27.3.2016	12873	12873		1067
6	200703311000267	Vijaya Chottanikkara	13006	27.3.2016	14182	14182		1176
7	40261201500391	Vijaya Chottanikkara	5000000	20.12.2015	5745290	5745290		745290
8	000142400003886/1	DLB Main	2000000	8.7.2015	2194867	2199678	Rs.4811/- excess in redeposited amount, Redeposited on 24.7.15	194867
9	20070350100001	Vijaya Chottanikkara	13213478	25.9.2015	14450496	14450496		1237018
10	20070350100002	Vijaya Chottanikkara	13213478	25.9.2015	14450496	14450496		1237018
<b>Gold Locket Deposits</b>								
1	KVD 2069/10	SMGB	1693143.6	29.9.2015	2614201.6	2623655.6	Rs.9454/- excess in redeposited amount, Redeposited on 3.11.15	921058
2	200703291000526	Vijaya Chottanikkara	6274381	7.9.2015	8216423	8208816	Rs.7607/- short in redeposited amount.	1942042
3	5.201.14161	DLB PKA	7100000	15.4.2015	9656936	9611694	Rs.45242/- short in redeposited amount, Redeposited on 23.4.15	2556936
4	200703681000019	Vijaya Chottanikkara	2958548	14.3.2016	3555762	3555762		597214
5	000142400003894/1	DLB Main	3000000	8.7.2015	3292299	3299515	Rs.7216/- excess in redeposited amount, Redeposited on 24.7.15	292299
6	002843600001076/2	DLB Thiruvanchikulam	2500000	25.2.2016	2740795	2740795		240795
<b>Kurumalikkavu Deposits</b>								
1	1.201.11922/32	DLB Main	16207.82	29.4.2015	22044.82	22044.82		5837
2	000120100058144/2	DLB Main	2003000	23.12.2015	2393522	2393352	Rs.170/- short in redeposited amount.	390522
<b>Deposits in the name of Secretary</b>								
1	000143600003284/2	DLB Main	47148.03	23.2.2016	51435.03	51435.03		4287
2	00014300006177/2	DLB Main	4884351.41	30.4.2015	6643345.41	6643345.41		1758994
3	40273201500133	SMGB EF	9000000	16.2.2016	9842561	9842561		842561
4	40273201500134	SMGB EF	1396029	16.2.2016	1526722	1526889	Rs.167/- excess in redeposited amount	130693
5	953024	CSB	786515	23.11.2015	1227364	1220490	Rs.6874/- short in redeposited amount.	440849

No. of Corrections:

6	00284310001186/1	DLB Thiruvanchikulam	500000	24.1.2016		500000	Maturity value not recorded in register (Interest rate 9.1%)	
7	0001430003292/1	DLB Main	39518.25	23.2.2016	43112.25	43112.25		3594
8	40273201500207	Kerala State Coop Bank	2210668	21.3.2016	2417626	2418419	Rs.793/- excess in redeposited amount, Redeposited on 24.3.16	206958
9	0094028550901101019	CSB	14231904	19.7.2015	15632868	15636572	Rs.3704/- excess in redeposited amount, Redeposited as two FDs on 21.7.15 and 22.7.15, each of Rs 9000000 and 6636572 respectively	1400964
10	40273201400589	KGB	203066	1.12.2015	222511	222511		19445
11	000120100039523/6	DLB Main	509813	15.11.2015	670809	670809	Redeposited on 17.11.2015	160996
12	40261201400001	SMGB	16573353	1.12.2015	19843067	19843067	Redeposited as two FDs, each of Rs 9900000 and 9943067	3269714
13	40261201400042	SMGB	21847900	1.2.2016	23904940	23904940	Redeposited as three FDs on 1.2.16, 2.2.16 and 3.2.16, each of Rs 9000000, 9000000 and 5904940 respectively	2057040
14	40273201500226	SMGB	616928	27.3.2016	674684	674833	Rs.149/- excess in redeposited amount, Redeposited on 28.3.16	57756
15	40261201400297	SMGB	560104	30.8.2015	613739	613895	Rs.156/- excess in redeposited amount, Redeposited on 31.8.15	53635
16	0094028550901100016	CSB Thrissur	2968771	2.11.2015	3282253	3282253		313482
17	40261201300335	SMGB	10000000	22.9.2015	12002936	12002936	Redeposited on 29.9.2015	2002936
18	40261201400040	SMGB	10000000	26.4.2015	11245262	11245262		1245262
19	000142400004351/1	DLB Main	10993042	5.2.2016	12058774	12058774	Redeposited as two FDs on 5.2.16 and 6.2.16, each of Rs 9000000 and 3058774 respectively	1065732

No. of Corrections:

20	00012010060633/13	DLB Main	15000000	5.6.2015	16487800	16487800	Redeposited as two FDs on 5.6.15 and 6.6.15, each of Rs 9987800 and 6500000 respectively	1487800
21	0094028550901100014	CSB	509813	27.5.2015	558632	558632		48819
22	40261201400246	SMGB	637987	19.7.2015	699080	699080	Redeposited on 20.7.2015	61093
23	40273201400573	SMGB	7500000	24.11.2015	8218188	8218188		718188
<b>TOTAL INTEREST</b>			<b>402563177.4</b>		<b>478650583.9</b>	<b>479510968.3</b>		<b>76755600.44</b>

DEPUTY DIRECTOR

No. of Corrections:

**APPENDIX-V****(Para 3.25)****3.25.1) BANANA (AS PER ORDER RATE OF 1KG. OF BANANA IS ₹ 45/-)**

(Note:- Since Bananas are auctioned in numbers instead of kilograms. For each kilogram of Banana, 7 Nos. of Banana is treated as one kilogram).

Devaswom	Rt No.	Weight	Auction started as per varyirola yadasth No.		Auctioned Amount	Auction Amount to be started as per the order	L o s s
			Rt.No.	Amount			
Annammanada (Note:- of the total loss ₹3120/- mentioned above ₹953/- was fixed as liability of Sri.Sirilkumar on the basis of the Jamabandi report (Board Order No.A1-21/17 dated: 10.1.2017. The liability was fixed by Jamabandi on the basis of rate of the item as per rate list of approved vazhipadu ie. @ ₹3.50/- banana. This was recovered vide Pattamichavaram Rt.No.35066/7 .12.16. Hence net liability of Devaswom Officer is fixed at ₹2167/-)	86658/ 13.4.15	12	27731	240	280	540	260
	86660/ 14.4.15	6.43	27732	175	182	289	107
	86644/ 13.6.15	26.71	27739	305	325	1202	877
	90485/ 13.12.15, 90486/ 13.12.15	52Nos. <u>376Nos.</u> 428Nos (61.14kg)	27749	700	875	2751	1876
Arattupuzha Devaswom	84606/16.9.15	35.71kg	26259	975	1025	1607	582
Ayyampilly	88704/ 17.4.15	86Nos. (12.29kg.)	25732/ 17.4.15	200	310	553	243
	88713/ 17.5.15	290Nos. (41.43kg.)	25734/ 17.5.15	800	1030	1864	834
	88722/ 28.5.15	138Nos. (19.71kg.)	25738/ 28.5.15	350	500	887	387

No. of Corrections:

	88724/ 29.5.15	303Nos. (43.29kg.)	25739/ 29.5.15	900	1100	1948	848
	88744/ 21.6.15	170Nos. (24.29kg)	25746/ 21.6.15	500	600	1093	493
	88881/ 27.8.15	152Nos. (21.71kg.)	25760/ 27.8.15	550	640	977	337
	88898/ 17.9.15	105Nos. (15kg.)	25764/ 15.9.15	400	550	675	125
	88900/ 26.9.15	250Nos. (35.71kg.)	25766/ 26.9.15	750	1050	1607	557
	90331/ 1.12.15	220Nos. (31.43kg.)	25779/ 1.12.15	550	825	1414	589
	90344/ 27.12.15	140Nos. (20kg.)	25784/ 27.12.15	400	500	900	400
	90345/ 27.12.15	92Nos. (13.14kg.)	25785/ 27.12.15	250	340	591	251
	90350/ 30.12.15	395Nos. (56.43kg.)	25787/ 30.12.15	1000	1400	2539	1139
	93051/ 30.12.15	270Nos. (38.57kg.)	25788/ 30.12.15	700	1000	1736	736
	93058/ 9.1.16	50Nos. (7.14kg.)	25790/ 9.1.16	100	200	321	121
	93094/ 8.3.16	205Nos. (29.29kg.)	28003/ 8.3.16	500	750	1318	568
	91564/ 28.3.16	65Nos. (9.29kg.)	28013/ 29.3.16	200	250	418	168
Ayyanthole	87651/ 9.4.15	40kg.	7544/ 9.4.15	500	960	1800	840
	87659/19.5.15	30Nos. (4.29kg.)	7546/ 19.5.15	75	130	193	63
	87666/26.7.15	45 Nos. (6.43kg)	7547/ 26.7.15	100	200	289	89
	87676/31.8.15	180Nos. (25.71kg)	7549/ 31.8.15	400	675	1157	482
Azhakiyakavu	78752/ 3.4.15	250 Nos. (35.71kg.)	26660/ 3.4.15	800	900	1607	707
	78796/ 10.5.15	36Nos.	26671/ 10.5.15	320	400	694	294
	78797/ 10.5.15	<u>72</u> Nos. 108 Nos. (15.43kg.)					

No. of Corrections:

	78799/ 11.5.15	60Nos. (8.57kg.)	26672/ 11.5.15	180	220	386	166
	80400/ 23.8.15	180Nos. (25.71kg.)	26688/ 23.8.15	500	600	1157	557
	80405/ 29.8.15 80406/ 29.8.15	280 <u>90</u> 370 (52.85kg.)	26691/ 30.8.15	1000	1300	2378	1078
	80426/ 27.9.15	60Nos. (8.57kg.)	26696/ 27.9.15	180	250	386	136
	80431/ 2.10.15 & 80432/ 2.10.15	250Nos. <u>80Nos.</u> 330Nos. (47.14kg.)	26698/ 2.10.15	900	1200	2121	921
	81052/ 23.10.15	230Nos. (32.85)	30804/ 23.10.15	700	850	1478	628
	81056/ 25.10.15	270Nos. (38.57)	30806/ 25.10.15	850	1000	1736	736
	81064/ 30.10.15	220Nos. (31.43)	30807/ 30.10.15	750	850	1414	564
	9890/ 12.12.15 & 9891/ 12.12.15	180Nos. <u>180Nos.</u> 360Nos. (51.43kg.)	30822/ 12.12.15	1270	1380	2314	934
	81144/ 10.1.16	330Nos. (47.14)	30837/ 10.1.16	1000	1200	2121	921
	81204/ 26.1.16	176Nos. (25.14)	30858/ 26.1.10	500	640	1131	491
	94420/ 7.3.16	21Nos. (30kg.)	30911/ 7.7.16	650	740	1350	610
	94480/ 14.3.16	225Nos. (32.14kg.)	30927/ 14.3.16	780	840	1446	606
	94492/ 18.3.16	194Nos. (27.71)	30935/ 19.3.16	680	710	1247	537
Chirangara	89823/13.12.15	(33Nos) (4.7kg.)	120	19684	100	212(4.7×4 5)	92
	89845/6.2.16	(25Nos) (3.6kg.)	90	19692	80	162(3.6×4 5)	72
Chottanikkara	TB8173/ 3.4.15	125Nos. (17.86kg)	29959/ 4.4.15	400	460	804	344
	TB8273/ 5.4.15	120Nos. (17.14kg.)	29962/ 6.4.15	400	485	771	286
	TB8487/ 13.4.15	100Nos. (14.29kg.)	29966/ 17.4.15	340	380	643	263
	TB8743/ 21.4.15	100Nos. (14.29kg.)	29971/ 24.4.15	360	395	643	248

No. of Corrections:



	TB8786/ 24.4.15	50Nos. <u>100Nos.</u> 150Nos. (21.43kg.)	29973/ 29.4.15				
	TB8803/ 24.4.15			500	575	964	389
	TB8850/ 26.4.15	100Nos. (14.29kg.)	29977/ 30.4.15	300	375	643	268
	TB8998/ 1.5.15	100Nos. (14.29kg.)	29982/ 4.5.15	300	380	643	263
	TB9076/ 3.5.15	100Nos. (14.29kg.)	29984/ 4.5.15	300	365	643	278
	TB9077/ 3.5.15	100Nos. (14.29kg.)	29985/ 4.5.15	325	385	643	258
	TB9194/ 6.5.15	80Nos. (11.43kg.)	29991/ 14.5.15	250	300	514	214
	TB9379/ 10.5.15	200Nos. (28.57kg.)	29993 14.5.15	600	725	1286	561
	TB9497/ 15.5.15	100Nos. (14.29kg.)	29996/ 16.5.15	300	400	643	243
	TB9636/ 19.5.15	50Nos. (7.14kg.)	32303/ 24.5.15	150	200	321	121
	TB9714/ 21.5.15	130Nos. (18.57kg.)	32306/ 24.5.15	400	475	836	361
	TB9731/ 22.5.15	100Nos. (14.29kg.)	32308/ 24.5.15	300	365	643	278
	TB9802/ 24.5.15	100Nos. (14.29kg.)	32311/ 28.5.15	300	375	643	268
	TB9809/ 24.5.15	80Nos. (11.43kg.)	32312/ 28.5.15	250	300	514	214
	TB10075/ 31.5.15	100Nos. (14.29kg.)	32318/ 4.6.15	300	365	643	278
	TB10134/ 4.6.15	150Nos. (21.43kg.)	32320/ 5.6.15	450	550	964	414
	TB10159/ 5.6.15	150Nos. (21.43kg.)	32321/ 6.6.15	450	560	964	404
	TB10372/ 13.6.15	100Nos. (14.29kg.)	32329/ 19.6.15	300	380	643	263
	TB10404/ 14.6.15	100Nos. (14.29kg.)	32331/ 19.6.15	300	390	643	253
	TB10552/ 21.6.15	80Nos. (11.43kg.)	32334/ 23.6.15	250	300	514	214
	TB10664/ 26.6.15	100Nos. (14.29kg.)	32339/ 28.6.15	325	375	643	268
	TB10794/ 3.7.15	30Nos. (4.29kg.)	32345/ 6.7.15	100	150	193	43
	TB10852/ 5.7.15	100Nos. (14.29kg.)	32346/ 6.7.15	300	365	643	278
	TB1115/ 16.7.15	150Nos. (21.43kg.)	32352/ 18.7.15	500	535	964	429
	TB11165/ 18.7.15	250 Nos. (35.71kg.)	32357/ 19.7.15	870	900	1607	707
	TB1122/ 19.7.15	150Nos. (21.43kg.)	32359/ 21.7.15	500	565	964	399
	TB11293/ 25.7.15	200Nos. (28.57kg.)	32362/ 27.7.15	600	700	1286	586
	TB11360/ 27.7.15	250Nos. (35.71kg.)	32363/ 28.7.15	800	880	1607	727
	TB11373/ 29.7.15	50Nos. ( 7.14 kg.)	32365/ 30.7.15	150	190	321	131

No. of Corrections:

	TB11409/ 31.7.15	100Nos. (14.29 kg.)	32367/ 2.8.15	300	360	643	283
	TB1143/ 2.8.15	200Nos. (28.57 kg.)	32370/ 6.8.15	600	700	1286	586
	TB11545/7.8.15	250Nos. (35.71kg.)	32376/ 10.8.15	800	880	1607	727
	TB11592/9.8.15	100Nos. (14.29 kg.)	32378/ 11.8.15	300	360	643	283
	TB11710/16.8.15	200Nos. (28.57kg.)	32380/ 19.8.15	600	700	1286	586
	TB12004/27.8.15	50Nos. (7.14 kg.)	3.9.15/ 32391	1650	1775	3111	1336
	NV1599/ 27.8.15	(12kg.)					
	TB12053/29.8.15	250Nos. (35.71kg.)					
	TB12056/ 29.8.15	100Nos. (14.29kg.)/ (69.14kg.)					
	TB12206/ 1.9.15	150Nos. (21.43kg.)	32393/ 3.9.15	225	610	964	354
	TB12305/6.9.15	200Nos. <u>150Nos./</u> 350Nos. (50kg.)	32397/ 7.9.15	1100	1225	2250	1025
	TB12356/ 6.9.15						
	TB12369/8.9.15	200Nos. (28.57kg.)	32398/ 9.9.15	600	710	1286	576
	TB12438/ 12.9.15	150Nos. (21.43kg.)	32406/ 19.9.15	500	535	964	429
	TB12510/13.9.15	200Nos. (28.57kg.)	32407/ 19.9.15	650	700	1286	586
	TB12584/ 17.9.15	200Nos. (28.57kg.)	32411/ 19.9.15	650	700	1286	586
	TB12752/ 22.9.15	50Nos. <u>150Nos.</u> (28.57kg.)	32418/ 25.9.15	600	700	1286	586
	TB12755						
	TB12756/ 24.9.15	30Nos. <u>200Nos.</u> 230Nos. (32.86kg.)	32422/ 29.9.15	700	790	1479	689
	TB12824/25.9.15						
	TB12579/ 30.9.15	50Nos. 150Nos. (28.57kg.)	32428/ 4.10.15	1000	1160	1286	126
	TB12996/1.10.15						
	TB13212/9.10.15	150Nos. (21.43kg.)	32432/ 10.10.15	500	540	964	424
	TB13288/11.10.15	150Nos. (21.43kg.)	32437/ 24.10.15	500	565	964	399
	TB13357/16.10.15	200Nos. (28.57kg.)	32440/ 24.10.15	670	720	1286	566
	TB13363/ 16.10.15	50Nos. (7.14kg.)	32441/ 24.10.15	150	200	321	121
	TB13421/18.10.15	200Nos. (28.57kg.)	32442/ 24.10.15	650	710	1286	576
	TB13459/20.10.15	50Nos. (7.14kg.)	32443/ 24.10.15	160	200	321	121

No. of Corrections:

	TB13602/25.10.15	50Nos. (7.14kg.)	32480/ 7.10.15	160	200	321	121
	TB13900/5.11.15	150Nos. (21.43kg.)	32484/ 5.11.15	500	565	964	399
	TB14046/12.11.15	150Nos. (21.43kg.)	32490/ 17.11.15	500	540	964	424
	TB14189/18.11.15	60Nos. (8.57kg.)	32496/ 17.11.15	150	220	386	166
	TB14219/20.11.15	150Nos. (21.43kg.)	32500/ 25.11.15	500	540	964	424
	TB14244/22.11.15	150Nos. (21.43 kg.)	32202/ 28.11.15	500	545	964	419
	TB1430/ 25.11.15	200Nos. (28.57kg.)	85296/ 28.11.15	600	700	1286	586
	TB14427/3.12.15	150Nos. (21.43kg.)	32207/ 4.12.15	500	545	964	419
	TB14505/ 7.12.15	85Nos. (12.14kg.)	32219/ 8.12.15	280	320	546	226
	TB14599/ 13.12.15	172Nos. (24.57kg.)	32218/ 15.12.15	575	640	1106	466
	TB14791/ 22.12.15	100Nos. 60Nos. (22.86kg.)	32227/ 19.12.15	500	580	1029	449
	TB14792/22.12.15						
	TB14945/ 27.12.15	300Nos. (42.86kg.)	32237/ 31.12.15	900	1070	1029	859
	TB15154/ 9.1.16	65Nos. (9.29kg.)	32246/ 11.1.16	200	245	418	173
	TB15302/ 17.1.16	60Nos. (8.57kg.)	32260/ 20.1.16	180	220	386	166
	TB15370/ 22.1.16	90Nos. (12.86kg.)	32264/ 25.1.16	300	350	579	229
	TB15465/ 25.1.16	250Nos. (35.71kg.)	32266/ 1.2.16	800	880	1607	727
	TB15634/ 2.2.16	60Nos. (8.57kg.)	32271/ 11.2.16	180	220	386	166
	TB15957/ 17.2.16	50Nos. (7.14kg.)	32278/ 19.2.16	150	200	321	121
	TB16048/ 28.2.16	75Nos. (10.71kg.)	85477/ 29.2.16	250	290	482	192
	TB16116/4.3.16	60Nos.	34510/ 8.3.16	400	460	771	311
	TB16135/ 5.3.16	60Nos. (17.14kg.)					
	TB16162/ 6.3.16	50Nos. 200Nos. (35.71 kg.)	34512/ 8.3.16	800	900	1607	707
	TB16238/7.3.16						
	TB16251/ 8.3.16	100Nos. (14.29kg.)	34515/ 12.3.16	300	360	643	283
	TB16507/ 24.3.16	200Nos. 100Nos. (42.86kg.)	34530/ 26.3.16	950	1070	1929	859
	TB16493/ 24.3.16						
	TB16604/ 26.3.16	65 Nos. (9.29kg.)	34532/ 28.3.16	200	240	418	178
	TB16705/ 31.3.16	100 Nos. (14.29kg.)	34537/ 2.9.16	300	360	643	283

No. of Corrections:

Elamkunnapuzha	88651/ 4.4.15	48Nos. (6.86kg.)	23892/ 4.4.15	150	210	309	99
	88657/ 10.4.15	120Nos. (17.14kg.)	23894/ 10.4.15	250	450	771	321
	88663/ 18.4.15	168Nos. (24kg.)	23895/ 18.4.15	350	610	1080	470
	88678/ 9.5.15	27Nos. (3.861kg.)	23899/ 9.5.15	50	110	174	64
	88681/ 10.5.15	60Nos. (8.57kg.)	23301/ 10.5.15	150	255	386	131
	88793/ 1.8.15	60Nos. (8.57kg.)	23311/ 1.8.15	150	240	386	146
	88956/ 27.8.15	180Nos. (25.71kg.)	23313/ 27.8.15	400	970	1157	187
		200Nos. (28.57kg.)	23314/ 27.8.15	500	1210	1286	76
		160Nos. (22.86kg.)	23315/ 27.8.15	400	1000	1029	29
	88957/ 27.8.15	110 Nos. (15.71kg.)	23316/ 27.8.15	250	545	707	162
		90 Nos. (12.86kg.)	23317/ 27.8.15	200	400	579	179
	88975/ 27.9.15	210Nos. (30kg.)	23321/ 27.9.15	400	740	1350	610
	88993/ 20.10.15	40Nos. (5.71kg.)	23324/ 20.10.15	150	200	257	57
	90703/ 1.11.15	120Nos. (17.14kg.)	23326/ 1.11.15	250	450	771	321
	90705/ 3.11.15	30Nos. (4.29kg.)	23327/ 3.11.15	50	120	193	73
	90708/ 8.11.15	66Nos. (9.43kg.)	23328/ 8.11.15	150	280	424	144
	90712/ 15.11.15	90Nos. (12.86kg.)	23330/ 15.11.15	250	340	579	239
	90733/ 2.12.15	120Nos. (17.14kg.)	23346/ 2.12.15	250	480	771	291
	90737/ 10.12.15	150Nos. (21.43kg.)	23347/ 10.12.15	525	600	964	364
	92343/ 12.3.16	150Nos. (21.43kg.)	23359/ 12.3.16	400	645	964	319

No. of Corrections:

	95952/ 20.3.16	90Nos. (12.86kg.)	23363/ 20.3.16	200	340	579	239
	95954/ 31.3.16	200Nos. (28.57kg.)	23364/ 31.3.16	500	830	1286	456
Ernakulam	77594/ 29.11.15	80(Nos.) (11.43 kg.)	20476/ 1.12.15	-	320	514	194
Kannanamku lam	86491/7.3.16	120 Nos. (17.14kg.)	5095/ 8.3.16	150	500	771	271
Kureekkad	75579/ 14.6.15, 79580/ 14.6.15, 79581/ 14.6.15	10 15 10	31658/ 14.6.15	700	800	1575	775
Nelluvai	88381/ 27.7.15	17.8	18279	400	600	801	201
	88413/ 17.8.15	4.3	18284	90	150	194	44
	90874/ 17.10.15	40	90879	800	1250	1800	550
	92070/ 19.12.15	60	92072	1350	1450	2700	1250
Pazhuvam	87401/1.4.2015	200No. (28.57kg)	31805/ 1.4.15	600	800	1286	486
	236082/24.4.15	40No. (5.71kg.)	31811/ 24.4.15	175	250	257	7
	282410/30.4.15	45No. (6.43kg.)	31812/ 30.4.15	135	270	289	19
	318686/18.7.15	40No. (5.71kg.)	31818/ 18.7.15	140	240	257	17
	387534/15.8.15	160No. (22.86kg.)	31822 /15.8.15	130	500	1029	529
	419095/7.9.15	540No. (77.14kg.)	31824/ 7.9.15	1200	1600	3471	1871
	419107/10.9.15	40No. (5.71kg.)	31826/10. 9.15	90	200	257	57
	435705/10.10.15	396No. (56.57kg.)	31829/ 10.10.15	900	1400	2546	1146
	42852/24.12.15	110No. (15.71kg.)	31836/ 24.12.15	150	400	707	307
	42998/10.1.16	120 No. (17.14kg.)	31839/ 11.1.16	150	425	771	346

No. of Corrections:

	131813/6.2.16	60 No. (8.57kg.)	31842/ 6.2.16	180	290	386	96
Peruvanam	339488/ 1.8.15	34 Nos. (4.86kg.)	000488	180	210	219	9
	86430/ 24.2.16	40Nos. (5.71kg.)	000491/ 24.2.16	200	240	257	17
Pothani	86307/ 17.4.15	170 Nos. (24.29kg.)	27405/ 17.4.15	600	620	1093	473
	86355/ 14.6.15	50Nos. (7.141kg.)	27411/ 14.6.15	175	250	321	71
	89162/ 30.9.15	60Nos. (8.57kg.)	27416/ 30.9.15	210	250	386	136
Sangaramang alam	86609/ 18.5.15	6.500	6519/ 18.5.15	50	125	293	168
Sringapuram	86502	31kg.	23518	1000	1100	1395	295
	86536	835Nos. (119.28kg.)	23522	2800	2925	5368	2443
	91510	63kg.	23526	1500	1600	2835	1235
Thanikkudam	87541/ 17.5.15	25.71kg.	30394	500	550	1157	607
	87549/ 25.5.15	7.1kg.	30395	125	150	320	170
	87706/ 30.5.15	38.5	30396	850	950	1733	783
	87711/2.6.15, 87712/2.6.15, 87713/2.6.15, 87714/2.6.15	42.9 5.7 6.4 7.1	30398	1400	1550	2795	1245
	87739/26.6.15	7.1	30504	150	200	320	120
	87746/10.7.15	7.1	30507	150	200	320	120
	89257/3.8.15	5.7	30508	120	160	257	97
	89263/10.8.15	6.4	30510	125	160	288	128
	89268/18.8.15	7.1	30511	160	190	320	130
	89281/4.9.15	8	30513	150	200	360	160
	89284/6.9.15	5.7	30514	120	150	257	107
	91008/ 13.10.15	5.7	30520	120	150	257	107
	91019/ 18.10.15	5.7	30522	120	150	257	107
	91032/6.11.15	11.4	30523	250	300	513	213
	91082/6.1.16	5.7	30531	80	160	257	97
	91089/10.1.16	5.7	30533	90	140	257	117
92599/17.2.16	5.7	30572	150	150	257	107	
Thiruvanchik kulam	88541/ 18.5.15	40 No. (5.71kg.)	18682/ 21.5.15	120	145	257	112
	89004/ 9.8.15	175 No. (25kg.)	18683/ 11.8.15	500	615	1125	510
	89050/ 23.9.15	72kg.	18685/ 24.9.15	1200	1400	3240	1840
	90386/ 31.10.15	8 kg.	18687/ 31.10.15	100	120	360	240
	90422/ 6.12.15	35 No. (5kg.)	18688/ 6.12.15	100	130	225	95

No. of Corrections:

	93103/ 31.12.15	55 No. (7.86kg.)	18690/ 31.12.15	100	195	354	159
Thrippunithura	79976/ 30.4.15	75Nos. (10.71kg.)	23069/ 2.5.15	150	275	482	207
	79988,89, 91/ 3.5.15	50., 130 Nos 20, 18.57kg 60	23072/ 3.5.15	350	475	836	361
	80111,15/ 7.5.15 80126/ 9.5.15	40 75 Nos. 25 10 10.71kg.	23076/ 9.5.15	150	275	482	207
	80152/ 12.5.15	105Nos./ 15kg.	23078/ 12.5.15	250	375	675	300
	80555, 80558/ 2.6.15	15 40Nos. 25 5.71kg.	23099/ 21.6.15	75	160	257	97
	80574/ 23.6.15	200Nos. / 28.57kg.	29104/ 23.6.15	550	725	1286	561
	80675/ 11.7.15 80677/ 12.7.15	60 175Nos. 115 25kg.	29114/ 13.7.15	550	625	1125	500
	80923/ 19.8.15	135Nos./ 19.28kg.	29135/ 20.8.15	300	485	868	383
	80943/ 24.8.15	60Nos./ 8.57kg.	29139/ 24.8.15	150	235	386	151
	81506/ 11.9.15	190Nos./ 27.14kg.	29155/ 12.9.15	500	680	1221	541
	82861/ 27.9.15	105Nos./ 15kg.	29170/ 28.9.15	250	375	675	300
		82899/ 4.10.15	90Nos. / 12.86kg.	29176/ 4.10.15	225	340	579
	83055/ 31.10.15	180Nos./ 25.71kg.	29197/ 31.10.15	550	650	1157	507
	83135/ 10.11.15	130Nos./ 18.57kg	31204/ 10.11.15	300	480	836	356

No. of Corrections:

	83169/ 16.11.15	160Nos./ 22.86kg.	31209/ 16.11.15	450	575	1029	454
	83182/ 19.11.15	100Nos./ 14.29kg.	31213/ 20.11.15	275	375	643	268
	83458/ 29.12.15 83460/ 30.12.15	120 130Nos. 10 18.57kg.	31237/ 30.12.15	350	470	836	366
	83735/ 22.1.16 83738/ 23.1.16	30 120Nos. 90 17.14kg	31255/ 23.1.16	225	340	771	431
	83758/ 24.1.16 83765/ 25.1.16	20 30Nos. 10 4.29kg	31259/ 25.1.16	50	125	193	68
	83792/ 31.1.16	50Nos./ 7.14kg.	31262/ 31.1.16	125	200	321	121
	83814/ 5.5.16	150Nos./ 21.43kg.	31266/ 9.2.16	425	550	964	414
	83860/ 11.2.16	20Nos./ 2.86kg.	31217/ 13.2.16	50	90	129	39
	83880/ 14.2.16	150Nos./ 21.43kg.	31272/ 15.2.16	450	550	964	414
	93653/ 20.3.16	30Nos./ 4.29kg.	34223/ 20.3.16	60	125	193	68
Thriprayar	89481/ 25.8.15 C.S/27.8.15	60Nos. (8.57kg.)  40Nos. (5.71 kg.)  14.28kg.	Nil (As per Nadavara vu Rt.No.894 83 /9.9.15	-	350	643	293
	C.S./12.6.15	91No. (13kg.)	Nil (Nadavara vu Rt.No.871 71/21.7.15 )	-	320	585	265
	C.S/4.9.15	50Nos. (7.14kg.)	30703/ 10.9.15	150	160	321	161
	89502/ 16.10.15	45No. (6.43kg.)	30705/ 19.10.15	150	180	289	109
	89506/ 21.10.15	275Nos. (39.29kg.)	30706/ 26.10.15	750	1000	1768	768
	C.S/24.10.15	40Nos. (5.71kg)	30707/ 27.10.15	140	160	257	117

No. of Corrections:



	C.S/27.3.16	240Nos. (34.29kg.)	30752/ 30.3.16	810	850	1543	693
Vallachira	88568/ 27.6.15	11kg.	15791/ 8.5.15	300	400	495	95
	88580/ 6.10.15	300Nos. (42.86kg.)	15792/ 6.10.15	900	1150	1929	779
	88585/ 30.10.15	46Nos. (6.57kg.)	15793/ 30.10.15	150	205	296	91
<b>Total</b>							<b>89676</b>
<p><b><u>3.25.2.POOVAN PAZHAM (AS PER THE RATE LIST 1KG OF POOVAN PAZHAM IS ₹45/-</u></b></p> <p>(Note: Since poovan pazham is auctioned in number instead of kilograms for each kg of Poovan pazham 15 Nos. of Poovan Pazham is treated as 1kg.)</p>							
	88715/ 20.5.15	196Nos. (13kg.)	25735/ 20.5.15	400	500	585	85
	88861/ 15.7.15	420Nos. (28kg.)	25751/ 15.7.15	800	1020	1260	240
	90323/ 10.11.15	300Nos. (20kg.)	25775/ 10.11.15	500	630	900	270
	90325/ 15.11.15	350Nos. (23.33kg.)	25776/ 15.11.15	500	730	1050	320
Chirangara	86599/ 23.9.15	(90 Nos.) (6kg.)	19683/ 23.9.15	180	180	270	90
Elamkunna puzha	88669/ 24.4.15	150Nos. (10kg.)	23897/ 24.4.15	200	340	450	110
	88682/ 10.5.15, 88683/ 10.5.15	54Nos. <u>90Nos.</u> 144Nos. (9.60kg.)	23302/ 10.5.15	200	380	432	52
	88756/ 29.5.15	210Nos. (14kg.)	23306/ 29.5.15	300	430	630	200
	88788/ 26.7.15	180Nos. (12.7kg.)	23310/ 26.7.15	300	510	540	30
	88796/ 3.8.15	150Nos. (10kg.)	23312/ 3.8.15	200	330	450	120
	88967/ 13.9.15	120Nos. (8kg.)	23318/ 13.9.15	150	270	360	90
	88976/ 27.9.15	120Nos. (8kg.)	23322/ 27.9.15	150	270	360	90

No. of Corrections:

	88998/ 25.10.15	66Nos. (4.4kg.)	23325/ 25.10.15	100	150	198	48
	92324/ 13.2.16	210Nos. (14kg.)	23355/ 13.2.16	300	480	630	150
	92328/ 14.2.16	225Nos. (15kg.)	23357/ 14.2.16	300	530	675	145
Ernakulam	75977/ 30.6.15	350Nos. (23.33kg.)	20472/ 30.6.15	400	800	1050	250
Pothani	36301/ 3.4.15	55Nos. (3.67kg)	27404/ 3.4.15	110	125	165	40
	86321/ 17.5.15	65 Nos. (4.33kg.)	27410/ 17.5.15	130	135	195	60
	86339/ 2.7.15	65 Nos. (43.33kg.)	27412/ 2.7.15	1300	1370	1950	580
	92358/ 11.3.16	65 Nos. (4.33kg.)	27430/ 11.3.16	130	150	195	45
Sree Devaswom	C3-739694/ 5.4.15	120 Nos.(8kg.)	28587/ 10.4.15		240	360	120
	C3-748647/ 19.4.15	125 Nos. (8.33kg.)	25607/ 19.4.15		290	375	85
	C3-765160/ 15.5.15	40 Nos. (2.67kg.)	25644/ 16.5.15		105	120	15
	C3-775349/ 29.5.15	25 Nos. (1.67kg.)	25660/ 30.5.15		60	75	15
	C3-750606& C3- 750608/ 22.4.15	80 Nos. (5.33kg.)	25612/ 25.4.15		200	240	40
	C3-781030& C3- 781060/ 7.6.15	65 Nos. (4.33kg.)	25672/ 7.6.15		135	195	60
	C3-782841/ 10.6.15	25 Nos. (1.67kg.)	25677/ 11.6.15		60	75	15
	C3-800834/ 7.7.15	40Nos. (2.67kg)	25511/ 7.7.15		110	120	10
	C3-811403/ 22.7.15	15Nos.  (1kg.)	25535/ 24.7.15		40	45	5
	C1-710976/ 25.7.15	25Nos. (1.67kg.)	25537/ 28.7.15		55	75	20

No. of Corrections:

	C1-716141/ 2.8.15	100Nos. <u>25Nos.</u>		260	375	115	
	C1-716143/ 2.8.15	125Nos. (8.33kg.) 25544/ 6.8.15					
	C1-718139/ 5.8.15	20Nos. (1.33kg.)	25545/ 6.8.15	55	60	5	
	C1-719385/ 7.8.15	25Nos. (1.67kg.)	25548/ 8.8.15	55	75	20	
	C1-723856/ 14.8.15 & C1-723858/ 14.8.15	25 Nos. <u>30Nos.</u> 55Nos. (3.67kg.)	25554/ 14.8.15	135	165	30	
	C1-737816/ 6.9.15	30 Nos. (2kg.)	25576/ 7.9.15	65	90	25	
	C1-755600/ 1.10.15	60Nos. (4kg.)	25597/ 2.10.15	120	180	60	
	C1-776502/ 1.11.15 & C1-776619/ 1.11.15	30Nos. <u>80Nos.</u> 110Nos. (7.33kg.)	27846/ 7.11.15	225	330	105	
	C1-811625/ 1.1.16	150Nos. (10kg.)	32506/ 1.1.16	400	450	50	
	C1-813623/ 6.1.16	50Nos. (3.33kg.)	32525/ 13.1.16	115	150	35	
	C1-822302/ 24.1.16	40Nos. (2.67kg.)	32558/ 24.1.16	80	120	40	
	C1-855990/ 22.3.16	25Nos. (1.67kg.)	32642/ 22.3.16	60	75	15	
Thanikkudam	87508/ 12.4.15	4.3	30388	70	150	194	44
	87519/ 22.4.15	26	30391	700	780	1170	390
Uthralikkavu	85185/23.01.16	150(15kg)	18440/2 4.01.16	230	300	450	150
Nelluvai	92037/ 9.12.15	75	18291	1650	1700	3375	1675
<b>Total</b>							<b>6159</b>

**3.25.3. BOILED RICE (AS PER THE RATE LIST (AS PER ORDER) 1KG. IS ₹ 30/-)**

Name of Devaswom	Rt.No.	Weight (kg.)	Auction started as per varyiola yadasth		Auctioned Amount	Auction Amount to be started as per the order	Loss
			Rt.No.	Amount			
	93069/ 26.1.16	74kg.	28013/ 31.3.16	1750	2100	2220	120
Azhakiyakavu	81164/ 17.1.16	75kg.	30945/ 22.3.16	1875	1950	2250	300
	81299/ 6.3.16	74kg.	30921/ 12.3.16	1850	1950	2220	270

No. of Corrections:

Sree Devaswom	C3-754685/ 29.4.15 & C3-754683/ 29.4.15	18Kg. <u>21Kg.</u> 39Kg.	25618/ 30.4.15		975	1170	195
	C3-779544/ 5.6.15	50Kg.	25673/ 7.6.15		1250	1500	250
	C1-761283/ 10.10.15	75 Kg.	27807/ 16.10.15		1875	2250	375
	C1-790317/ 23.11.15	75 Kg.	27877/ 27.11.15		1950	2250	300
	C1-818176/ 16.1.16	10 Kg.	32548/ 18.1.16		270	300	30
	C1-820739/ 21.1.16	900 Kg.	32564/ 25.1.16		22500	27000	4500
	C1-827153/ 1.2.16	74 Kg.	32583/ 4.2.16		1850	2220	370
<b>Total</b>							<b>6710</b>

3.25.4.SUGAR (AS PER ORDER THE RATE OF 1KG SUGAR IS ₹35/-)

Name of Devaswom	Rt.No.	Weight (kg.)	Auction started as per varyiola yadasth		Auctioned Amount	Auction Amount to be started as per the order	Loss
			Rt.No.	Amount			
Ayyanthole	87654/ 7.5.15	35kg.	7545/ 10.5.15	750	1080	1225	145
Chottanikkara	TB1861/ 3.4.15	18	29961/ 4.4.15	500	580	630	50
	TB8278/ 5.4.15	15	29963/ 6.4.15	400	500	525	25
	TB8422/ 11.4.15	71	29964/ 12.4.15	2000	2200	2485	285
	TB8822/ 25.4.15	65	29976/ 30.4.15	1900	2050	2275	225
	TB8849/ 26.4.15	8	29979/ 30.4.15	200	270	280	10

No. of Corrections:

	TB9181/ 5.5.15	37	29990/ 14.5.15	1000	1175	1295	120
	TB9745/ 22.5.15	65	32309/ 24.5.15	1750	2000	2275	275
	TB10264/ 7.6.15	55	32325/ 8.6.15	1500	1700	1925	225
	TB10361/ 13.6.15	12	32330/ 19.6.15	2000	2200	2520	320
	TB10363/ 13.6.15	60					
	TB10619/ 22.6.15	73	32336/ 23.6.15	2000	2250	2555	305
	TB10757/ 29.6.15	25	32343/ 6.7.15	2500	2950	3325	375
	TB10763/ 29.6.15	70					
	TB10863/ 5.7.15	75	32347/ 6.7.15	2100	2325	2625	300
	TB11056/ 12.7.15	61	32351/ 13.7.15	1750	1900	2135	235
	TB12269/ 4.9.15	65	32395/5.9.15	1900	1975	2275	300
	TB12286/ 5.9.15	100	32396/ 7.9.15	2900	3000	3500	500
	TB12557/ 15.9.15	66	32410/ 19.9.15	1900	1980	2310	330
	TB12731/ 21.9.15	75	32417/ 25.9.15	2200	2260	2625	365
	TB13601/ 25.10.15	50 55 61 9 175	32481/ 7.10.15	4800	5300	6125	825
	TB13613/ 25.10.15						
	TB13677/ 25.10.15						
	TB13678/ 25.10.15						
	TB14409/ 1.12.15	80	32206/ 4.12.15	2500	2595	2800	205
	TB14466/ 6.12.15	70	32212/ 7.12.15	2200	2275	2450	175
	TB14625/ 14.12.15	75	32219/15.12.15	2300	2440	2625	185
	TB15224/ 15.1.16	70	32255/ 14.1.16	2000	2280	2450	170
	TB15390/ 23.1.16	75	32265/ 25.1.16	2200	2260	2625	365
	TB15495/ 26.1.16	80	32267/ 1.2.16	2400	2590	2800	210
	TB15990/ 27.2.16	70	34502/ 29.2.16	2400	2550	2765	215
	TB15974/ 27.2.16	9 79					

No. of Corrections:

Peruvanam	86417/ 28.9.15	7kg.	00489/ 28.9.15	180	210	245	35
Sree Devaswom	C3- 743359/ 11.4.15	19Kg.	28593/ 13.4.15		590	665	75
	C3- 747819/ 18.4.15	10 Kg.	25609/ 19.4.15		310	350	40
	C3- 733098/ 30.8.15	7 Kg.	25572/ 4.9.15		225	245	20
	C3- 768408/ 20.10.15	15 Kg.	27839/ 2.11.15		470	525	55
	C1- 776670/ 1.11.15	10 Kg.	27847/ 7.11.15		300	350	50
	C1- 787391/ 18.11.15	5 Kg.	27872/ 22.11.15		150	175	25
	C1- 814312/ 8.1.16	12 Kg.	32526/ 13.1.16		400	420	20
	C1- 818731/ 17.1.16	12 Kg.	32550/ 18.1.16		380	420	40
	C1- 817617/ 15.1.16	25 Kg.	32560/ 24.1.16		775	875	100
	C1- 839239/ 21.2.16	11Kg.	32604/ 26.2.16		335	385	50
	C1- 858296/ 25.3.16	10Kg.	32656/ 30.3.16		300	350	50
Kureekkad	79552/ 4.4.15	5	31646/4.4.15	130	160	175	15
	79554/ 13.4.15	5	31647/13.4.15	120	150	175	25
	79556/ 16.4.15	10	31648/16.4.15	250	300	350	50
<b>Total</b>							<b>7390</b>

No. of Corrections:

3.25.5.BUTTER (AS PER ORDER THE RATE OF 1KG BUTTER IS ₹300/-)

Name of Devaswom	Rt.No.	Weight (kg.)	Auction started as per varyiola yadasth		Auctioned Amount	Auction Amount to be started as per the order	Loss
			Rt.No.	Amount			
	87691/ 1.1.16	7kg.	7551/ 19.1.16	1400	1600	2100	500

3.25.6.BLACK PEPPER (AS PER THE ORDER THE RATE OF 1KG. BLACK PEPPER IS ₹300/-)

Name of Devaswom	Rt.No.	Weight (kg.)	Auction started as per varyiola yadasth		Auctioned Amount	Auction Amount to be started as per the order	Loss
			Rt.No. Amount				
Azhakiyakavu	81256/ 4.2.16  81245/ 2.2.16	1.250kg.  <u>10kg.</u>  11.250 kg.	30941/ 22.3.16	1125	3000	3375	375
Thanikudam	92615/ 24.2.16	4.5	33408	450	600	1350	750
<b>Total</b>							<b>1125</b>

3.25.7.AVIL (AS PER ORDER THE RATE OF 1KG. FLATTENED RICE IS ₹40/-)

Name of Devaswom	Rt.No.	Weight (kg.)	Auction started as per varyiola yadasth		Auctioned Amount	Auction Amount to be started as per the order	Loss
			Rt.No.	Amount			
	88700/ 24.5.15& 88751/ 24.5.15	7kg.  <u>7kg.</u>  14kg.	23305/ 24.5.15	250	435	560	125
	90716/ 18.11.15	8kg.	23345/ 18.11.15	150	250	320	70

No. of Corrections:

Sree Devaswom	C1- 810846/ 30.12.15	9Kg.	32517/ 7.1.16		270	360	90
	93462/ 18.1.16 (Nadavaravu )	12Kg.	32562/ 24.1.16		360	480	120
Thrippunithura	82923/ 5.10.15 82946/ 11.10.15	55 70kg 15	29189/ 22.10.15	350	2130	2800	670
	84042/ 29.2.16 93554/ 3.3.16 93562/ 6.3.16	12 8 23kg. 3	34217/ 15.3.16	625	725	920	195
<b>Total</b>							<b>1270</b>

**3.25.8.CHERU PAZHAM. ₹30/- per kg**

Name of Devaswom	Nadavaravu Rt.No.& Date	Weight	Amount realised on auction	Rt.No. & Date	Minimum amount to be realised as per order Dt:7.9.13	Difference (₹)
Kadavallur	86993/31.5.15	12kg.	200	86996/ 3.6.15	12× 30=360	160
	89429/23.10.15	15kg.	250	89430/ 23.10.15	15× 30=450	200
	89446/13.12.15	22kg.	380	89447/ 13.12.15	22× 30=660	280
	92516/ 24.1.16	8kg.	140	92517/ 24.1.16	8× 30=240	100
Kureekkad	79586/26.7.15	23	350	31659/ 27.7.15	690	340
Nelluvai	87794/ 18.5.15	40	612	18273	1200	588
	87798/ 21.5.15	47	625	18274	1410	785
	88401/ 12.8.15	50	850	18283	1500	650
	90894/ 31.10.15	25	400	92003	750	350
	92159/ 22.12.15	17	300	92164	510	210
	92176/ 30.12.15	30	500	92177	900	400

No. of Corrections:



Annammanada  Note:- the liability, ₹750 which was fixed as the liability of the Devaswom Officer on the basis of Jamabandhi report liability fixed on the basis of vazhipadu rate list ₹1.50/No. was realised vide pattamichavaram receipt No.35066/ 7.12.16. Hence net liability is ₹1695/-	88922/ 21.8.15, 88923/ 21.8.15	55 <u>40</u> 95	700	27740	2850	2150
	93004/ 19.1.16	10	180	27752	300	120
	93014/ 7.2.16	10	125	27753	300	175
<b>Total</b>						<b>6508</b>

3.25.9.SESAME:- ₹150/-k.g

Name of Devaswom	Date	Nadavaravu Receipt No.	Sesame Quantity	Auctioned Amount	Minimum rate due to GDF	Difference
Kuttumukku	20.4.15	87202	6kg.	475	900	425
	17.5.15	87210	10kg.	775	1500	725
	15.2.16	91455	80kg.	6150	12000	5850
Sree Devaswom	24.4.15	C3-751721	10Kg.	770	1500	730
Thrippunithura	15.10.15	82973	127	9550	19050	9500
	18.2.16	83966	25	1930	3750	1820
	30.3.16	93716	25	1925	3750	1825
	30.3.16	93719	10	775	1800	725
<b>Total</b>						<b>21600</b>

No. of Corrections:

3.25.10. TURMERIC (As per order the rate of 1kg. of Turmeric (Dried Manjal) is (As per order the rate of 1kg. of Turmeric (Dried Manjal) is ₹75/kg.)

Name of Devaswom	Receipt No.	Weight	Auction started as per varyola yadasth		Auctioned Amount	Auction amount to be started as per the order	Loss
			Rt.No.	Amount			
Thanikkudam	87530/ 30.4.15	25kg.	30512	1300	1300	1875	575
2.	92614/ 24.2.16	12kg.	33406	500	720	900	180
	Total						755
<b>Total</b>							<b>1510</b>

3.25.11. Jaggery (As per order rate of 1kg of Jaggery is ₹40/-)

Name of Devaswom	Receipt No.	Weight	Auction started as per varyola yadasth		Auctioned Amount	Auction amount to be started as per the order	Loss
			Rt.No.	Amount			
Kureekkad	79558/ 22.4.15	8	31649/ 22.4.15	220	260	320	60
	79566/ 31.5.15	8	31655/31.5.15	220	260	320	60
	79574/ 5.6.15	30	31656/9.6.15	900	960	1200	240
	79575/ 9.6.15	32	31657/9.6.15	950	1040	1280	240
<b>Total</b>							<b>600</b>

No. of Corrections:

**3.25.12.KADALI PAZHAM:Rate 1kg. ₹75/-(ANNAMMANADA DEVASWOM)**

Rt.No.	Weight (kg.)	Auction started as per varyiola yadasth		Auctioned Amount	Auction Amount to be started as per the order	Loss
		Rt.No.	Amount			
86653/ 5.4.15	4	27729	115	130	300	170
90475/ 29.12.15	9.5	27749	150	210	713	503
<b>Loss*</b>						<b>673</b>

\*Note:-₹75 which was fixed as the liability of Devaswom Officer vide Jamabandhi report was recovered vide Pattamichavaram receipt No.35066/7.12.16. Hence net amount to be recovered is ₹598

DEPUTY DIRECTOR

**APPENDIX –VI**  
**(Vide Para 3.70)**

**STATEMENT SHOWING THE DETAILS OF ITEM PENDING IN MAJOR ERADAVU REGISTER AS ON 31.3.2016**

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.)	Defaced coins (No.)	Miscellaneous	Special Notes (No.)	Pattu kuda (No.)	Sari (No.)	Hinta-Iium (Kg.)	Aluminium (Kg.)	Pattuseela	Other items	Cheque
Annamanada	6.200	146.500	982.505	4.220	22.820						1			8									35	
Arattupuzha	68.150	5920	338.670	4.510	27.750	1.905					6	172		95									9	
Areswaram	31.310	503.800	472.130		2.850	11.850					30	257		625	1653								16	
Asokeswaram	17.900		33.660	2.720																				
Ayyampilly	41.010	211.890	435.145	4.125	20.375	5Nos.						187	16	166	2266								6	
Ayyanthole	27.900	536.400	750								45	85			449								12	
Azhakiyakavu	50.200	22.700	218.486	0.600	11.050	1.100			7		1	210		56	5								33	
Chirangara	18.200	121	118.330	2.300	3.650		2Nos.																	
Chittur	14.640	1629.900	707.470	8.400	7.640	1.100				5		4		7										
Chittur Krishnaswami	110.162	16277.757	1800.521		375.588	71.040					14	242		168	453								72	
Chottanikkara	1505.360	239030.830	4403.146	421.940	287.640	100Nos.	900				184	1745		15	1270				895				344	
Elankunnapuzha	22.710	3507.500	733.795			15.230			2		34	51		570									405	
Ernakulam	4424.510	28615.300	720.600			8.850			2		5	67			83								206	

No. of Corrections:





**APPENDIX-VII****(Para.3.71)****Arrears of rent and Service Tax during 2015-16 of various Shopping Complex of Cochin Devaswom Board in Thrissur City****Kizhakke Pallithamam**

Room No.	Monthly rent arrears during 2015-16	Service Tax arrears during 2015-16	Arrear period	Remarks
28/784, 785	25888	3754	March 2016	Monthly rent @25888
28/786	41965	6015	09/2015 to 03/2016	Monthly rent @5995
28/724	-	11136	04/2015 to 03/2016	Monthly rent @ 9767 was remitted, but Service Tax was partly remitted.
<b>Total</b>	<b>67853</b>	<b>20905</b>		
<b>Sree Kailasam Shopping Complex</b>				
28/780/7	51000	7396	02/2016 & 03/2016	Monthly rent @25500
28/780/11	8240	1195	03/2016	Monthly rent @8240
<b>Total</b>	<b>59240</b>	<b>8591</b>		
<b>Sivasakthi Building</b>				
28/735	8900	1292	02/2016 & 03/2016	Monthly rent @ 4450
28/740	8412	1220	02/2016 & 03/2016	Monthly rent @4206
28/741	6730	976	02/2016 & 03/2016	Monthly rent @3365
28/742/1	9380	1360	02/2016 & 03/2016	Monthly rent @4690
28/744	13460	1952	12/15 to 03/2016	Monthly rent @3365
28/747	12100	1756	02/16 & 03/16	Monthly rent @ 6050
28/748	24160	3505	11/2015 to 03/2016	Monthly rent @4832
28/749	39942	5757	10/2015 to 03/2016	Monthly rent @6657
28/750	31575	4580	11/15 to 03/2016	Monthly rent @6315

No. of Corrections:

28/751	28700	4165	11/15 to 03/2016	Monthly rent @ 5740
28/752	31140	4492	10/15 to 03/2016	Monthly rent @5190
28/762	50000	7250	11/15 to 03/2016	Monthly rent @10000
28/765	38125	5530	11/15 to 03/16	Monthly rent @7625
28/766	120225	17265	09/2015 to 03/2016	Monthly rent @17125
28/769	7970	1156	02/16 &03/16	Monthly rent @ 3985
28/772	39865	5724	09/15 to 03/16	Monthly rent @ 5695
28/774/2	342288	47697	04/15 to 03/16	Monthly rent @ 28524
28/775/4	765199	105035	04/2015 to 23.12.15 (vacated)	Monthly rent @ 87285
28/776	13440	1950	2/16&3/16	Monthly rent @ 6720
28/777	9546	1386	1/16 to 3/16	Monthly rent @ 3182
28/778	2545	370	03/2016	Monthly rent @ 2545
28/604/53	14075	2440	11/15 to 03/16	Monthly rent @ 2815
BSNL Generator room	25112	3644	12/15 to 03/16	Monthly rent @ 6278
28/774/1A	9982	1448	03/2016	Monthly rent @ 9982
<b>Total</b>	<b>1652871</b>	<b>231950</b>		
<b>Western Pallithamam</b>				
28/648	2870	416	03/2016	Monthly rent @ 2870
28/663	8600	1248	02/16 & 03/16	Monthly rent @ 4300
28/664	12900	1870	02/16 & 03/16	Monthly rent @ 6450
28/666, 702	112988	17581	05/2015 to 03/2016	Monthly rent and service tax is partly remitted from 05/15 to 03/2016.
28/690	14630	2122	02/16 & 03/16	Monthly rent @ 7315
28/698	7315	1061	03/16	Monthly rent @ 7315
28/699	1850	269	03/16	Monthly rent @ 1850
28/700	177939	25580	08/15 to 03/16	Part of the rent and Service Tax is remitted from 08/2015 to 03/16
28/700/1	491940	70924	10/15 to 03/16	Monthly rent @ 81990

No. of Corrections:



28/704/A	15088	2188	03/16	Monthly rent @ 15088
28/718	17960	2608	12/15 to 03/16	Monthly rent @ 4490
28/719	19380	2811	01/16 to 03/16	Monthly rent @ 6460
28/720	32310	4659	10/15 to 03/16	Monthly rent @ 5385
28/642/ 34, 35, 36	88560	12841	03/16	Monthly rent @ 88560
28/642/39	10240	1485	03/16	Monthly rent @ 10240
28/642/42	30056	4358	03/16	Monthly rent @ 30056
28/642/43	110075	15809	09/15 to 03/16	Monthly rent @ 15725
SBI ATM Room	14332	2078	03/16	Monthly rent @ 14332
28/642/44	30714	4454	02/16& 03/16	Monthly rent @ 15357
28/642/47	113220	16164	07/15 to 03/16	Monthly rent @ 12580
28/675 (½portion)	12900	1801	04/15 to 03/16	Monthly rent @ 1075
28/642/50	83502	12038	10/15 to 03/16	Monthly rent @ 13917
<b>Total</b>	<b>1409369</b>	<b>204365</b>		

**Grand Total of monthly rent arrears = ₹31,89,333/-**

(67853+59240+1652871+ 1409369)

**Grand Total of Service Tax Arrears= ₹465811/-**

(20905+8591+231950+204365).

**DEPUTY DIRECTOR.**

No. of Corrections: