

Audit Report on the  
audit of accounts of  
Travancore Devaswom  
Board for the year  
2015-16

[PartII]

Sl. No.	INDEX	Page Nos.
01	THIRUVALOOR DEVASWOM	01
02	MANNAM DEVASWOM	02 - 03
03	ALUVA MAHADEVAR DEVASWOM	03 - 04
04	PERUMBAVOOR DEVASWOM	04 - 07
05	ALPARA DEVASWOM	07 - 09
06	PINMATTAM DEVASWOM	09 - 10
07	VAIKOM DEVASWOM	10
08	THURAVOOR DEVASWOM	11 - 13
09	UDAYAMPEROOR DEVASWOM	13
10	THIRUMOOZHICULAM DEVASWOM	13
11	ETTUMANOOR DEVASWOM	14 - 15
12	KAIPUZHA DEVASWOM	15 - 17
13	THIRUNAKKARA DEVASWOM	17 - 18
14	PARAPPADAM DEVASWOM	18 - 19
15	CHENGALAM DEVASWOM	20 - 21
16	MANIKANTAPURAM DEVASWOM	21 - 22
17	KODUPUNNAKAVU DEVASWOM	22 - 24
18	MUNDAKKAYAM DEVASWOM	24 - 28
19	KODUNGOOR DEVASWOM	28 - 31
20	RANNIRAMAPURAM DEVASWOM	31 - 32
21	CHENGANNUR DEVASWOM	32 - 34
22	ELA V UM THITTA DEVASWOM	34 - 35
23	ARANMULA DEVASWOM	35 - 38
24	MURINGAMANGALAM DEVASWOM	38
25	MALAYALAPPUZHA DEVASWOM	38 - 39
26	PANDAVARKAVU DEVASWOM	39 - 40
27	HARIPPADU DEVASWOM	40 - 41
28	KANDIYOOR DEVASWOM	41
29	CHETTIKULANGARA DEVASWOM	41 - 44
30	KAYAMKULAM PUTHIYEDAM DEVASWOM	44
31	KALARKODE DEVASWOM	44 - 45
32	KAMAPURAM DEVASWOM	45 - 46
33	CHALINARAYANAPURAM DEVASWOM	46
34	CHERIYAKALAVOOR DEVASWOM	46 - 48
35	AMBALAPUZHA DEVASWOM	48 - 49
36	ERUVA DEVASWOM	50
37	THEVALAKKARA DEVASWOM	51 - 52
38	CHAKKUVALLY DEVASWOM	52
39	OCHIRA DEVASWOM	52 - 54
40	MARTHANDAPURAM DEVASWOM	54
41	PD THRIKKADAVOOR DEVASWOM	54 - 56
42	THIRUMULLAVARAM DEVASWOM	56 - 57
43	KANJIRAKKODU DEVASWOM	57
44	SAKTHIKULANGARA DEVASWOM	57 - 58
45	ASHRAMAM DEVASWOM	58 - 59
46	UMAYANALLOOR DEVASWOM	59 - 60
47	POREDAM DEVASWOM	61 - 62
48	PD MANIKANDESWARAM (KOTTARAKKARA) DEVASWOM	62 - 65
49	KOTTARAKKARA MAHADEVAR DEVASWOM	65 - 67
50	THATHAMANGALAM DEVASWOM	67 - 68
51	VETTIKKAVALA DEVASWOM	68 - 70
52	PULLAMALA DEVASWOM	70 - 71

53	KULATHUPPUZHA DEVASWOM	71
54	ACHANKOVIL DEVASWOM	71 - 72
55	SARKARA DEVASWOM	72 - 75
56	POZHIKKARA DEVASWOM	75 - 76
57	KELESWARAM DEVASWOM	76 - 79
58	VARKALA DEVASWOM	79 - 81
59	SASTHAMANGALAM DEVASWOM	81 - 82
60	UDAYADICHAPURAM DEVASWOM	82
61	KAZHAKKOOTTAM DEVASWOM	82
62	GOUREESAPATTAM DEVASWOM	82 - 84
63	OTC HANUMAN DEVASWOM	84 - 85
64	PEROOR DEVASWOM	85 - 86
65	CHENGALLOOR DEVASWOM	86 - 87
66	KOVILVILA DEVASWOM	87
67	THIRUVALLAM DEVASWOM	87 - 88
68	SREEKANTESWARAM DEVASWOM	88 - 89
69	VENGANOOR DEVASWOM	89 - 92
70	VELLAYANI DEVASWOM	92 - 93
71	PARASSALA DEVASWOM	93
72	KOOTTAPPANA DEVASWOM	94
73	ASSISTANT DEVASWOM COMMISSIONER OFFICE NORTH PARAVOOR	94 - 98
74	ASSISTANT DEVASWOM COMMISSIONER OFFICE THRIKKARIYOOR	98 - 100
75	ASSISTANT DEVASWOM COMMISSIONER OFFICE VAIKOM	101 - 107
76	ASSISTANT DEVASWOM COMMISSIONER OFFICE ETTUMANOOR	108
77	ASSISTANT DEVASWOM COMMISSIONER OFFICE KOTTAYAM	108 - 110
78	ASSISTANT DEVASWOM COMMISSIONER OFFICE CHANGANASSERY	110 - 114
79	ASSISTANT DEVASWOM COMMISSIONER OFFICE MUNDAKKAYAM	114 - 115
80	ASSISTANT DEVASWOM COMMISSIONER OFFICE THIRUVALLA	115 - 117
81	ASSISTANT DEVASWOM COMMISSIONER OFFICE ARANMULA	117 - 120
82	ASSISTANT DEVASWOM COMMISSIONER OFFICE HARIPPADU	120
83	ASSISTANT DEVASWOM COMMISSIONER OFFICE MAVEЛИKKARA	120 - 123
84	ASSISTANT DEVASWOM COMMISSIONER OFFICE AMBALAPPUZHA	123 - 124
85	ASSISTANT DEVASWOM COMMISSIONER OFFICE KARUNAGAPPALLY	124 - 128
86	ASSISTANT DEVASWOM COMMISSIONER OFFICE KOLLAM	128 - 134
87	ASSISTANT DEVASWOM COMMISSIONER OFFICE KOTTARAKKARA	134 - 139
88	ASSISTANT DEVASWOM COMMISSIONER OFFICE PUNALOOR	139 - 140
89	ASSISTANT DEVASWOM COMMISSIONER OFFICE VARKALA	140 - 144
90	ASSISTANT DEVASWOM COMMISSIONER OFFICE ULLOOR	144 - 147
91	ASSISTANT DEVASWOM COMMISSIONER OFFICE THIRUVANANTHAPURAM	147 - 151
92	ASSISTANT DEVASWOM COMMISSIONER OFFICE NEYYATTINKARA	152 - 154
93	DEVASWOM BOOK STALL VAIKOM	154
94	SREECHITHRA CENTRAL HINDU RELIGIOUS LIBRARY	154 - 155
95	DEVASWOM BOARD COLLEGE THALAYOLAPARAMBU	155 - 156
96	DEVASWOM BOARD COLLEGE KEEZHOOR	156
97	DEVASWOM BOARD COLLEGE PARUMALA (PAMPA COLLEGE)	156
98	DEVASWOM BOARD CENTRAL SCHOOL VARKALA (CBSE)	156 - 157
99	DEVASWOM BOARD CENTRAL SCHOOL KADAKKAL (CBSE)	157
100	DEVASWOM BOARD CENTRAL SCHOOL CHAKKUVALLY (CBSE)	157 - 158
101	DEVASWOM BOARD CENTRAL SCHOOL VETTIKAVALA (CBSE)	158 - 159

**AUDIT REPORT ON THE ACCOUNTS OF**  
**TRAVANCORE DEVASWOM BOARD**  
**FOR THE YEAR 2015-16 (PART-II)**

**NORTH PARAVOOR GROUP**

**1. THIRUVALOOR DEVASWOM**

**1-1. Verification of DFF No. 1 Receipts - Short Rs. 125/-**

On verification of DFF No. 1 receipts, it was noticed that the total amount received for malarpara through DFF No. 1 receipts from 48123 to 48146 dated 13.04.15 is Rs. 3125/-. But only an amount of Rs. 3000/- was remitted to Devaswom Fund in this regard resulting in a short of Rs. 125/-. The short amount of Rs. 125/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**1-2. Verification of Kanikka Mahazar – Short accounting – Loss Rs. 1600/-**

On verification of KanikkaMahazar of PD Chirangara Devaswom, short accounting of Kanikka causing a loss of Rs. 1600/- was noted. Details are given below.

Date of Mahazar	Denomination	Number	Amount to be accounted	Amount accounted	Short (Rs.)
20.06.15	100	1	100	Nil	100
20.06.15	500	1	500	Nil	500
20.06.15	1000	1	1000	Nil	1000
				<b>Total</b>	<b>1600</b>

Loss of Rs. 1600/- occurred due to the short accounting may be recovered from the officer responsible and remitted to the Devaswom Fund.

**1-3. Right to take Usufructs from Coconut trees not Re-auctioned**

On verification of the Mahazar of PD Chirangara Devaswom under Thiruvallur sub group, it was observed that, the right to take usufructs from 5 Coconut trees at the temple premises were found not re-auctioned during the period 2015-16. Earlier, it was seen auctioned for 2 years with effect from 29.10.13 @Rs. 3400/- and the period of auction expired on 28.10.15. Thereafter, no proper steps have been seen taken by the Devaswom authorities in this regard. Meanwhile, it was noticed that an auction had been conducted on 23.03.17 that started with an amount of Rs. 1000/- and ended with fixing it at Rs. 2000/- totally ignoring the previous auction amount (Rs. 3400/-). An Audit Enquiry has been served (Audit Enquiry No. 1 dated 21.10.17) in this regard, but no reply has been received so far. Necessary explanation may be intimated to audit regarding the steep decrease in the amount of auction during 2015-16 when compared to the one during 2014-15. The instance is also brought to the attention of the higher authorities for stringent measures to curb the same in future.

2. **MANNAM DEVASWOM**

**2-1. Verification of DFF No.6 receipts with DFF No.7 register-Short credit-Loss Rs.235/-**

While verifying DFF No.6 receipts with DFF No.7 register, the following short credits were noticed.

Date	Receipt No.	Devaswom	Item	Amount in DFF No.6 receipt	Accounted in DFF No.7 register	Short/Omission (Rs)
04.11.15	399363	Mannam	Abhishekam (2)	20	10	10
13.12.15	400601-606	„	Abhishekam (7)	70	60	10
14.12.15	400610	„	Bhasmamcharth	25	10	15
25.01.16	435004-017	„	Kaimudra (31)	620	580	40
09.02.16	435052-53	„	Abhishekam (1) Bhasmamcharth (3)	85	35	50
21.02.16	435738	Markandeswaram	Thakidupooja	15	10	5
29.02.16	436293	„	Ganapathy homam	25	20	5
13.03.16	437093	„	Sathrusamharapooja	25	--	25
09.10.15	311295	Nanthikulangara	Bhagyasooktham	25	--	25
23.10.15	400471	„	Palpayasam (½ ltr)	50	--	50
					<b>Total</b>	<b>235</b>

The amount of Rs.235/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**2-2. Verification of ashtothararchana special tickets-Short accounting –Loss Rs.230/-**

On verification of ashtothararchana special tickets in DFF No.7 register of Mannam Devaswom and its Keezhoods, the following short accounting were noticed. Details are given below.

Sl. No.	Date	Devaswom	Receipt No. (From-To)	No. of tickets		Short	Amount (Rs.)
				Actual	Accounted		
01	24.04.15	Mannam	430139-870	732	731	01	10
02	10.05.15	„	575119-169	51	50	01	10
03	24.05.15	„	575170-580	411	410	01	10
04	24.08.15	„	505813-976	164	163	01	10
05	09.09.15	„	505977-6000	24	23	01	10
06	10.09.15	Nandikulangara	414626-5000	375	374	01	10
07	25.04.15	Thathappalli	116809-909	101	100	01	10
08	08.05.15	„	116910-960	51	50	01	10
09	25.06.15	„	428031-071	41	40	01	10
10	25.07.15	„	428107-237	131	130	01	10
11	10.08.15	„	428238-288	51	50	01	10
12	22.08.15	„	428289-377	89	88	01	10
13	25.08.15	„	428378-388	11	10	01	10
14	10.09.15	„	428389-494	106	105	01	10
15	25.09.15	„	428495-605	111	110	01	10
16	09.10.15	„	428606-716	111	110	01	10
17	10.04.15	Markandeswaram	427251-763	513	512	01	10
18	25.07.15	„	416101-709	609	608	01	10
19	25.08.15	„	483101-341	241	240	01	10
20	10.09.15	„	483342-4000	659	658	01	10
21	25.09.15	„	506234-648	415	414	01	10
22	15.10.15	„	586513-7000	488	487	01	10
23	15.10.15	„	898716-9000	285	284	01	10
						<b>Total</b>	<b>230</b>

The loss amount of Rs.230/- may be made good from the officer responsible and remitted to Devaswom Fund.

**2-3. Verification of DFF No.6 (special) marriage receipts-Omission from accounting - Loss to Devaswom Fund Rs.750/-**

On verification of DFF No.6 (special) marriage receipts, it was found that the amount received vide receipt No.70960 dated 22.08.15 had neither been accounted in DFF No.9 cash book nor the amount remitted to Devaswom Fund.

Hence the amount of Rs.750/- may be realized from the officer responsible and remitted to Devaswom Fund.

**2-4. Verification of kanikka mahazar-Short accounting due to wrong totalling-Loss to Devaswom Fund Rs.1020/-**

On verification of kanikka mahazar the following short accounting due to wrong totalling was found.

Date	Name of vanchi	Denomination	No. of notes/coins	Actual amount	Amount accounted	Short (Rs)
01.08.15	Ganapathi Markandewaram	05	340	1700	680	1020

The above amount of Rs.1020/- may be realized from the officer responsible and remitted to Devaswom Fund.

**2-5. Verification of DFF No.3 (Special) receipts-Thulabharam muthalkoottu not credited-Loss Rs.60/-**

The thulabharam muthalkoottu received vide DFF No.3 (Special) receipt No.22289/13.04.15 amounting to Rs.60/- was not seen credited in DFF No.9 register. Hence Rs.60/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

**3. ALUVAMAHADEVAR DEVASWOM**

**3-1. Verification of DFFNo.6 receipts with DFF No.7 register–Short accounting-Loss Rs.568/-**

On verification of DFF No. 6 receipts with DFF No. 7 register,the following short accountings were noticed.

Sl. No.	Date	Receipt No.	Item	Amount in DFF No. 6	Amount		Short (Rs.)
					Due (Rs.)	Credited (Rs.)	
01	28.07.15	225244	Vahanapooja	100	100	59	41
02	10.08.15	267129	Ikyamathyasooktharchana	45	43	32	11
03	14.08.15	267798	Charadujapam - 2	10	10	5	5
04	14.08.15	295875	Ikyamathyasooktharchana	45	43	32	11
05	14.08.15	295462	Mrithunjayarchana	50	48	20	28
06	14.08.15	296134	Ikyamathyasooktharchana	45	43	32	11
07	17.08.15	267898	”	45	43	32	11
08	18.08.15	269829-41	Kootanamaskaram, Thila Hoamam - 13	585	507	416	91
09	22.08.15	296509	Ikyamathyasooktharchana	45	43	32	11
10	24.08.15	296727	”	45	43	32	11
11	25.08.15	296873	Vahanapooja (two wheeler)	50	50	20	30
12	01.09.15	297967	Jaladhara, Vella - 5	135	100	96	4
13	05.09.15	298684	Ikyamathyasooktharchana	45	43	32	11
14	08.12.15	747882	Various Vazhipadu	317	214	189	25
15	08.12.15	747884	”	317	214	189	25

16	09.12.15	748096-99	Jaladhara, Vella - 11	297	220	200	20
17	29.12.15	784161	Ikyamathyasooktharchana	45	43	32	11
18	02.01.16	411153	Vahanapooja	100	100	59	41
19	07.01.16	411904	Mrithunjayarchana - 3	75	72	40	32
20	07.01.16	411971	”	75	72	40	32
21	10.01.16	412792	Ikyamathyasooktharchana	45	43	32	11
22	12.01.16	423359	Vidhyamantharchana	50	48	20	28
23	20.02.16	453692	Ikyamathyasooktharchana	45	43	32	11
24	07.02.16	450769	”	45	43	32	11
25	27.02.16	454668	Namaskaram, Thila Homam	45	45	--	45
						<b>Total</b>	<b>568</b>

The loss amount of Rs. 568/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**3-2. Totalling Error – Loss Rs. 2483/-**

The total of daily collection receipts in DFF No. 7 register as on 31.12.15 was Rs. 10,053/- against this only Rs. 7570/- was shown as daily total in DFF No. 7 register resulting in a short accounting of Rs. 2483/-. The loss amount of Rs. 2483/- may be made good from the officer responsible and remitted to Devaswom Fund.

**3-3. Verification of DFF No.3 (special) Thulabharam receipts–short accounting– Loss Rs. 120/-**

On verification of DFF No. 3 (Special) thulabharam receipts with DFF No. 9 register, it was noticed that the thulabharam muthalkoottu collected against the following receipts were not seen credited in DFF No. 9 register.

Sl. No.	DFF No. 3 (Special) Receipt No./Date	Amount Collected(Rs.)
01	4273/28.01.16	60
02	4274/10.03.16	60
	<b>Total</b>	<b>120</b>

This was enquired into vide Audit Enquiry No. 03 dated 20.06.18, but no reply was received. Hence Rs. 120/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

**3-4.Liability Register**

As per ROC No. 3426/HCA/2004 dated 09.02.04, Liability Register should be properly maintained and produced for audit. But the same was not followed in Aluva Mahadevar Devaswom. This was mentioned in previous reports also. But liability register was not seen updated, entries upto audit note 2010-11 was seen recorded in the register. Entries were also not seen authenticated by the officer concerned. Urgent steps may be effected to rectify the defects and produce the same for verification during next audit.

**THRIKKARIYOOR GROUP**

**4. PERUMBAVOOR DEVASWOM**

**4-1. Verification of DFF No. 6 receipts with DFF No.7 Register–Short Credit of Muthalkoottu–Loss Rs. 1914/-**

In Perumbavoor Devaswom the vazhipadu item denoted as ‘Pizhinjupayasam’ had been performed during 2015-16, for which the rate collected was that of

‘Idichupizhinjupayasam’. (i.e. Rs. 35 for ¼ ltr). But the Muthalkoottu remitted was only Rs. 10/- instead of the actual Muthalkoottu of Rs. 20/-. Some other short credits of Muthalkoottu were also noticed while verifying DFF No. 6 receipts with DFF No. 7 register. Details of short credits are detailed below.

Sl. No.	Receipt No. & Date	Item	Amount Collected	Muthalkoottu		
				Due	Credited	Short
1	820445/03.04.15	PizhinjuPayasam – 2 ltr	280	160	80	80
2	820448/03.04.15	Payasam – ½ ltr PizhinjuPayasam – ½ ltr	130	60	40	20
3	821141/07.04.15	PizhinjuPayasam – ½ ltr	70	40	20	20
4	838878/21.04.15	PizhinjuPayasam – ½ ltr Appom – ¼ ltr, Ada – ½ ltr	160	70	50	20
5	839292/25.04.15	PizhinjuPayasam – ½ ltr	70	40	20	20
6	839548/26.04.15	Chavipooja	15	15	10	5
7	839601/29.04.15	PizhinjuPayasam – ½ ltr	70	40	20	20
8	839686/30.04.15	”	70	40	20	20
9	839903/02.05.15	PizhinjuPayasam – 1 ltr	140	80	40	40
10	840170/04.05.15	”	140	80	40	40
11	840371/07.05.15	BhagyaSooktharchana - 3	75	72	24	48
12	840924/11.05.15	Abhishekam – 8	80	80	50	30
13	841069/13.05.15	Modakam – 1 ltr	120	40	25	15
14	841772/25.05.15	PizhinjuPayasam – ½ ltr	70	40	20	20
15	871674/24.06.15	PizhinjuPayasam – 1 ltr	140	80	40	40
16	888056/28.06.15	”	140	80	40	40
17	888802/04.07.15	”	140	80	40	40
18	889099/08.07.15	”	140	80	40	40
19	889692/13.07.15	Choroonu	40	33	25	8
20	889693/13.07.15	”	40	33	25	8
21	889743/14.07.15	PizhinjuPayasam – 1 ltr	140	80	40	40
22	889790/15.07.15	”	140	80	40	40
23	890124-79/17.07.15	Neerajanam - 74	592	592	542	50
24	890365-69/18.07.15	Neerajanam - 10	80	80	50	30
25	927143/04.09.15	PizhinjuPayasam – 1 ltr	140	80	40	40
26	927144/04.09.15	”	140	80	40	40
27	940955/11.09.15	”	140	80	80	40
28	941597/14.09.15	PizhinjuPayasam – ½ ltr	70	40	20	20
29	941891/17.09.15	PizhinjuPayasam – 1 ltr	140	80	40	40
30	943325/03.10.15	”	140	80	40	40
31	943891/08.10.15	PizhinjuPayasam – ½ ltr	70	40	20	20
32	943985/11.10.15	PizhinjuPayasam – 1 ltr	140	80	40	40
33	955056/13.10.15	PizhinjuPayasam – 1 ltr, Appom – ½ ltr	200	100	60	40
34	955203/16.10.15	PizhinjuPayasam – 1 ltr	140	80	40	40
35	955952/21.10.15	”	140	80	40	40
36	956272/22.10.15	”	140	80	40	40
37	956427/23.10.15	”	140	80	40	40
38	956883/25.10.15	PizhinjuPayasam – 2ltr	280	160	80	80
39	958108/02.11.15	”	280	160	80	80
40	959303/13.11.15	PizhinjuPayasam – 1 ltr, Appom – ½ ltr	200	100	60	40
41	959522/14.11.15	PizhinjuPayasam – 1 ltr	140	80	40	40



42	6594/20.11.15	PizhinjuPayasam – 2 ltr	280	160	80	80
43	8287/25.11.15	PizhinjuPayasam – 1ltr	140	80	40	40
44	27800/08.12.15	”	140	80	40	40
45	27930/08.12.15	”	140	80	40	40
46	288991/13.12.15	”	140	80	40	40
47	32319/03.01.16	”	140	80	40	40
48	469665/20.01.16	”	140	80	40	40
49	48190/28.01.16	PizhinjuPayasam – 1 ½ ltr	210	120	60	60
50	74754/18.02.16	”	140	80	40	40
51	116100/28.03.16	”	140	80	40	40
					<b>Total</b>	<b>1914</b>

The amount of Rs. 1914/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

**4-2. Verification of DFF No. 6 receipts with DFF No. 7 Register – Omission from accounting – Loss Rs. 80/-**

On verification of DFF No. 6 receipts with DFF No. 7 register, the following omissions from accounting were noticed. The Details are as follows.

Sl. No.	Receipt No. & Date	Item	Amount (Rs.)
1	841866/25.05.15	Malapooja	10
2	955038/12.10.15	BhagyaSooktharchana	25
3	956319/22.10.15	VidyaManthrarchana	25
4	959006/10.11.15	Malapooja	10
5	6411/19.11.15	Kettunira	10
		<b>Total</b>	<b>80</b>

The amount of Rs. 80/- may be recovered from officer responsible and remitted to Devaswom Fund.

**4-3. Verification of DFF No. 9 Cash book – Short credit – Loss Rs. 200/-**

On verification of figures of remittances in cash book, a totalling error was noticed as detailed below.

Period	Amount to be Credited (Rs.)	Amount Credited (Rs.)	Short (Rs.)
10.04.15 to 30.04.15	202016	201816	<b>200</b>

The short credited amount of Rs. 200/- had remitted by the Sub Group Officer with penal interest vide Chalan No. Nil dated 15.07.2016. Due to the non-production of bank statement, authenticity of the remittance could not be verified.

**4-4. Verification of DFF No. 9 Cash book with Chalan – Short remittance – Loss Rs. 800/-**

On verification of DFF No. 9 cash book with chalans, a short remittance as detailed below was noticed.

Date	Amount in DFF No. 9	Amount in Chalan	Short (Rs.)
10.02.16	21393	20593	<b>800</b>

The short credited amount of Rs. 800/- with penal interest was remitted vide Chalan No. 246 dated 11.07.16. But the authenticity of remittance was not able to verify due to the non-production of Bank statement.

**4-5. Temple Advisory Committee – Accounts not produced**

The Sub Group Officer was requested to produce the accounts of Temple Advisory Constituted in Perumbavoor Devaswom for the year 2015-16 vide Audit Requisition No. 2

dated 22.09.16 and Audit Enquiry No. 2 dated 27.09.16, but the accounts were not produced to audit. Steps may be taken to produce the accounts to audit for verification.

**5. ALPARA DEVASWOM**

**5-1. Verification of Ashtothararchana special tickets with DFF No. 7 register – Short Rs. 160/-**

On verification of Ashtothararchana special tickets with DFF No. 7 register, following short credits were noticed. Details are as follows.

SL. No.	Date	Devaswom	Receipt No.	Total amount to be accounted (Rs.)	Amount accounted in DFF No. 7 register (Rs.)	Short amount (Rs.)
1	27.09.15	Alpara	303781-303813	330	230	100
2	02.10.15	”	303949-304000	520	510	10
3	02.11.15	”	445982-446000	190	180	10
4	02.12.15	”	447761-447786	260	250	10
5	13.12.15	”	447958-448000	430	420	10
6	16.12.15	”	506071-506090	200	190	10
7	14.03.16	”	598948-599000	530	520	10
					<b>Total</b>	<b>160</b>

Short amount of Rs. 160/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**5-2. Verification of DFF No. 7 register with DFF No. 9Cash book – Short accounting – Loss Rs. 1200/-**

On verification of DFF No. 7 register with DFF No. 9 cash book, the following short accountings were noticed.

SL. No.	Date	Devaswom	Amount in DFF No. 7 register	Amount in DFF No. 9 Cash book	Short (Rs.)
1	18.12.15	Alpara	1814	1714	100
2	07.01.16	Cheruthrikka	4329	3229	1100
				<b>Total</b>	<b>1200</b>

An Audit Enquiry No. 1 dated 26.10.17 was served in this regard, but no reply was furnished. Hence loss amount of Rs. 1200/- may be made good from the officer responsible and remitted to Devaswom Fund.

**5-3. Verification of DFF No. 9 Cash book – wrong totalling - Short Rs. 120/-**

On verification of DFF No. 9 cash book, the following totalling error was noticed.

Date	Item	Actual Total (Rs.)	Total recorded in DFF No. 9 Cash book (Rs.)	Short (Rs.)
20.10.15	VazhipaduMuthalkoottu	16421	16301	<b>120</b>

Short amount of Rs. 120/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**5-4. Verification of Marriage receipts with DFF No. 9 Cash book – Omission - Loss Rs.850/-**

On verification of marriage receipts, Rs. 850/- was collected as marriage fee via receipt No. 80029 (Book No. 801) dated 30.01.16. But the same was not accounted in DFF No. 9 cash book that resulted in a loss of Rs. 850/- to Devaswom Fund. Hence the loss amount of Rs. 850/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**5-5. ThulabharamPanavaka - Short Rs. 120/-**

On verification of DFF No. 3 special (Thulabharam) receipts,panavaka short credit/omissions were noticed. Details are shown under.

Sl. No.	Receipt No./Date	Amount collected	Amount credited	Omission/ Short (Rs.)
1	10876/10.02.16	60	--	60
2	10877/10.02.16	60	--	60
			<b>Total</b>	<b>120</b>

The loss amount of Rs. 120/- may be recovered from the officer responsible and remitted to Devaswom Fund (Audit Enquiry No. 1 dated 26.10.2017).

**5-6. Thulabharam articles received –Value not credited to Devaswom Fund – Loss Rs. 2000/-**

On verification of DFF No.3 special Thulabharam receipts, it is noted that some items received were neither auctioned nor their value credited to Devaswom Fund. The details are following.

Sl. No.	Receipt No./Date	Item received	Value	Amount credited	Short (Rs.)
1	10855/24.05.15	Jaggery – 65 kg @ 25/-	1625	--	1625
2	10856/24.05.15	Jaggery – 10 kg	250	--	250
3	10870/20.10.15	Jaggery – 55 kg	1375	1250	125
				<b>Total</b>	<b>2000</b>

Hence the short amount of Rs. 2000/- may be recovered from the officer responsible and remitted to Devaswom Fund. (An Audit Enquiry No. 1 dated 26.10.17 was served in this regard, but no reply was furnished).

**5-7. Kanikka – Short accounting/Short credit – Loss Rs. 2933/-**

(a) While verifying KanikkaMahazar, the following short accountings were noticed.

Date of Mahazar	Name of Devaswom	Actual Total	Total Arrived	Short (Rs.)
16.02.16	Aalpara	57128	56338	790
16.02.16	Cheruthrikka	7888	7868	20
20.02.16	Keezhillam	95051	93848	1203
			<b>Total</b>	<b>2013</b>

The short accounting to the tune of Rs.2013/- may be made good from the officer responsible and remitted to Devaswom Fund.

(b) While verifying Kanikkamahazar with DFF No. 9 register, the following short credit was noticed.

Date of Mahazar	Name of Devaswom	Actual Amount to be credited	Amount credited in cash book	Short (Rs.)
16.11.15	Cheruthrikka	6640	5720	920

The short credit to the tune of Rs.920/- may be realised from the officer responsible and remitted to Devaswom Fund.

**5-8. Auctioning of coconut – Short credit – Loss Rs.59/-**

While verifying Auction diary of coconut with DFF No.9 register, the following short credit was noticed.

Date of Auction	Item	Auction amount	Amount accounted in cash book	Short (Rs.)
05.05.15	Coconut	1299	1240	59

The short credit to the tune of Rs.59/- may be realised from the officer responsible and remitted to Devaswom Fund.

**6. PINMATTOM DEVASWOM**

**6-1.Verification of DFF No.7 register with DFF No.9 cash book-short accounting –Loss Rs.45/-**

On verification of DFF No.7 register with DFF No.9 cash book, it was noticed that on 25.11.15 an amount of Rs.1445/- was collected by way of vazhipadu receipts in Thirumanamkunnu Devaswom. But only an amount of Rs.1400/- was accounted in DFF No.9 cash book resulting in a short accounting of R.45/- to Devaswom Fund. The loss amount may be recovered from the officer responsible and remitted to Devaswom Fund.

**6-2. Verification of DFF No.9 cash book with chalan-Short accounting-Loss Rs.253/-**

On verification of DFF No.9 cash book with remittance chalan of Pinmattam sub group, it was noticed that on 20.10.15, an amount of Rs.8432/- was collected as per DFF No.9 cash book. But only an amount of Rs.8179/- was seen remitted vide chalan No.407/20.10.15 to Devaswom Fund resulting in a short remittance of Rs.253/- to Devaswom Fund. The loss amount may be made good from the officer responsible and remitted to the Devaswom Fund.

**6-3. Verification of kanikka mahazar –short accounting due to wrong totaling-Loss to Devaswom Fund Rs.1835/-**

On verification of kanikka mahazar, the following short accounting was found.

Date	Name of Devaswom	Name of vanchi	Denomi nation	No.of note/ coins	Actual total	Amount accounted	Short (Rs)
11.08.15	Thirumanamkunnu	Sopanam	Total		582	522	60
30.10.15	Pinmattam	East nada	2	1080	2160	1080	1080
30.10.15	„	Road	50	6	300	120	180
30.10.15	„	Sastha nada	Total	--	2480	2470	10
23.03.16	„	Sastha nada	0.50	172	86	81	5
		East nada	20	49	980	480	500
						<b>Total</b>	<b>1835</b>

The above amount Rs.1835/- may be recovered from the officer concerned and remitted to Devaswom Fund.

**6-4. Non-maintenance of DFF No.2 register.**

As per Rule 9 of Devaswom Fund account rules a register in form No.2 should be kept for all receipts as nadavaravu whatever their nature is. But such a register is not maintained in Pinmattom Sub Group Devaswoms. Hence the attention of the Board is solicited in this regard.

### **6-5. Land Register.**

Despite the repeated orders of the Board and Devaswom Commissioner, Land register is not maintained in Pinmattam Sub Group. On enquiry the SGO produced certain files relating to encroachment of Devaswom Land under Pinmattam Sub Group, which were also incomplete. Hence urgent steps may be taken for the maintenance of land register.

## **VAIKOM GROUP**

### **7. VAIKOM DEVASWOM**

#### **7-1. Verification of stock register of receipt books.**

On verification of stock register of receipt books serious irregularities were noticed. They are,

1. No demand notice is issued from the Administrative Officer demanding the total number of receipt books in each event required.
2. Issue note was not seen issued from the part of Assistant Devaswom Commissioner Vaikom stating the total number of receipt books delivered to the Administrative Officer.
3. Even though a stock register is kept in this Devaswom adequate entries were not made in it. The authenticity of the issuance of receipt books is not recorded by the Assistant Devaswom Commissioner in stock register.
4. Serial number of receipt books is not recorded in the stock register, even though same number of receipt books were used in the same financial year.
5. Receipt book number and the date of issue of receipt book deducted from stock and the same used for collection of money are not recorded in stock register.
6. Annual verification of stock register is not certified by the Administrative Officer.
7. Even though a stock register was newly started from 2<sup>nd</sup> March 2013, no statement of affirmation was made in the stock register in writing with regard to the carrying over of all closing stock to the newly started stock register. All the above mentioned defects reveal the lack of internal control system prevailing in this office. Hence the Administrative Officer shall ensure the upkeep of stock register in flawless manner in future.

#### **7-2. Authenticity of registers not certified by the head of office.**

The following registers produced for audit of Vaikom Devaswom for the year 2015-16 were not authenticated by the Administrative Officer.

1. Register of thulabharam DFF No.3 (special)
2. Thulabharam ledger.
3. DFF No.7 registers.
4. Stock register of receipt books.
5. Stock register of nadavaravu articles (DFF No.3)

**8.THURAVOOR DEVASWOM**

**8-1. Verification of DFF No. 6 receipts with DFF No.7 Register–  
Omission from credit –Loss Rs. 345/-**

On verification of DFF No. 6 receipts with DFF No. 7 register,the following omissions from credit were noticed.

Sl. No.	Book No.	Receipt No. & Date	Item	Amount Collected	Credited	Omission (Rs.)
1	9093	909213/31.12.15	Various Vazhipadus	150	Nil	150
2	9100	909933/10.01.16	ChuttuVilakku	150	Nil	150
3	9114	911379/27.01.16	Aravana – ¼ ltr	45	Nil	45
					<b>Total</b>	<b>345</b>

An Audit Enquiry (AE No. 2 dated 22.08.17) was served in this regard, but no reply was received. Hence the loss amount of Rs. 345/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

**8-2. Verification of special tickets – Short accounting – Loss Rs. 485/-**

On verification of special tickets in DFF No. 7 register, the following short credits were noticed.

Sl. No.	Date	Item	Receipt No. From - To	No. of Tickets			Amount (Rs.)
				Actual	Accounted	Short	
1	11.07.15	Ashtothararchana @ Rs.10/-	976591-976694	104	103	1	10
2	05.11.15	Sooktharchana @ Rs. 25/-	282051-282462	412	411	1	25
3	07.11.15	RakshasinuPalpayasam @ Rs.25/-	177-196	20	19	1	25
4	08.11.15	Palpayasam @ Rs. 50/-	262-308	47	46	1	50
5	08.11.15	Pithrunamaskaram @ Rs. 15/-	63-81	19	18	1	15
6	08.11.15	Koottanamaskaram @ 30/-	98-128	31	30	1	30
7	18.11.15	RakshasinuPalpayasam @ Rs.25/-	586-605	20	8	12	300
8	28.11.15	Koottanamaskaram @ 30/-	1275-1291	17	16	1	30
					<b>Total</b>		<b>485</b>

Though an Audit Enquiry (AE No. 2 dated 22.08.17) was served in this regard, no reply was received. Hence the loss amount of Rs. 485/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

**8-3. Verification of DFF No. 6 (special) Marriage receipts– Rent of Oottupura not collected – Loss Rs. 1000/-**

On verification of DFF No. 6 (Special) marriage receipts, Rs. 1350/- was seen received vide receipt No. 140113 dated 06.12.15 as detailed below.

Item	Amount (Rs.)
Marriage - Muthalkoottu	750
Cleaning	150
Room Rent	200
Current Charge	250
<b>Total</b>	<b>1350</b>

Since the cleaning charge of oottupura amounting to Rs. 150/- was found collected showed that the ‘Oottupura’ would have been used by the party. But the receipt towards collection of rent of Oottupura Rs. 1000/- was not found during audit.

An Audit Enquiry No. 2 dated 22.08.17 was furnished in this regard for which no reply was received. In the circumstances explained above the loss in this regard Rs. 1000/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**8-4. Verification of DFF No. 1 receipts – Omission form credit – Loss Rs. 1300/-**

On verification of DFF No. 1 receipts for the item Nelpara with DFF No. 2 register, omissions from credit were noted as detailed below. The receipts were seen used during the festival.

Book No.	Receipt No. & Date From - To	Total No. of Paras	Amount to be credited	Amount credited	Short (Rs.)
2596	259501-259600/Nil	121	12,100 (121 x 100)	11,200	900
4232	423101-423200/Nil	166	16,600 (166 x 100)	16,200	400
				<b>Total</b>	<b>1300</b>

An Audit Enquiry (No. 3 dated 22.08.17) was served in this regard, but no reply was furnished. Hence the loss of Rs. 1300/- may be recovered from the officer responsible and remitted to the Devaswom Fund.

**8-5. Verification of DFF No.2 register – Short accounting – Loss Rs. 900/-**

On verification of DFF No. 2 register, the following short accountings due to wrong totalling were noticed.

Date as per DFF No. 2 register	Articles received	No. of Para to be accounted	No. of Para Accounted	No. of ParaShort	Rate/ Para	Amount (Rs.)
07.02.2015	Nelpara – 35	35	29	6	100	600
”	Malarpara - 20	20	16	4	75	300
					<b>Total</b>	<b>900</b>

An Audit Enquiry No. 1 dated 22.08.17 served in this regard, but no reply was furnished. Hence the loss amount of Rs. 900/- [Nelpara @ 100, 6x100 = 600, Malarpara @ 75, 75x4 = 300, Loss calculated as per ROC No. 3396/10/NS dated 07.06.10] may be recovered from the officer responsible and remitted to Devaswom Fund under intimation to audit.

**8-6. Verification of DFF No. 3 receipts - articles received neither taken into stock nor auctioned – Loss Rs. 1170/-**

On verification of DFF No. 3 receipts with DFF No. 2 register, auction diary, ledger of articles and DFF No. 9 cash book, it is seen that the following articles received were neither auctioned nor taken into stock.

Sl. No.	Receipt No./Date	Item	Loss Amount (Rs.)
01	55118/24.04.15	Malar Para - 1	75
02	55140/11.11.15	Aval Para - 1	120
03	55150/11.11.15	Malar Para - 1	75
04	55192/17.03.16	Malar Para - 1	75
05	55193/17.03.16	Malar Para - 1	75

06	55194/24.03.16	Oil 1 Patta(15 x Rs. 50)	750
		<b>Total</b>	<b>1170</b>

An Audit Enquiry No. 1 dated 22.08.17 served in this regard, but no reply was furnished by the concerned. Hence the loss amount of Rs. 1170/- may be made good from the officer responsible and remitted to Devaswom Fund under intimation to audit.The Loss was worked out as per ROC No. 3396/10/NS dated07.06.10.

**9. UDAYAMPEROOR DEVASWOM**

**9-1. Verification of DFF No.1 receipts omission from accounting - Loss to Devaswom Fund Rs.1,300/-**

On verification of DFF No.1 receipts it was found that the muthalkoottu received by the following receipts were not accounted in DFF No.9 cash book.

Date	Receipt No.	Amount (Rs)
28.12.15	243780	500
27.12.15	243797	100
06.03.16	243814	600
07.03.16	243815	100
	<b>Total</b>	<b>1300</b>

This was enquired into vide Audit Enquiry No.3 dated 21.07.18 for which no reply was received. The above amount may be recovered from the officer responsible and remitted to Devaswom Fund.

**9-2. Verification of DFF No.3 (special) Thulabharam receipts-omission of muthalkoottu from accounting loss to Devaswom Fund Rs.120/-**

On verification of DFF No.3 (special) Thulabharam receipts it was found that the muthalkoottu received by the following receipts were not accounted in DFF No.9 cash book.

Date	Receipt No.	Amount (Rs)
28.05.15	96223	60
27.09.15	96228	60
	<b>Total</b>	<b>120</b>

This was enquired in to vide Audit Enquiry No.3 dated 21.07.18 for which no reply was furnished. The above amount may be recovered from the officer responsible and remitted to Devaswom Fund.

**10. THIRUMOOOZHIKULAM DEVASWOM**

**10-1. Verification of ashtothararchana special tickets-Short accounting-Loss Rs.150/-**

On verification of ashtothararchana special tickets with stock register and DFF No.7 register, the following short accountings were noticed.

Sl. No.	Date	Devaswom	Receipts no From - To	No. of tickets actual	No. of tickets accounted	Short	Amount (Rs)
01	02.04.15	Thirumoozhikulam	806404-440	37	35	2	20
02	19.10.15	„	138275-283	9	6	3	30
03	28.10.15	„	138613-643	31	21	10	100
						<b>Total</b>	<b>150</b>

The short accounted amount of Rs.150/- may be made good from the officer responsible and remitted to Devaswom Fund.



**ETTUMANOOR GROUP**

**11.ETTUMANOOR DEVASWOM**

**11-1. Verification of DFF No. 6 with DFF No. 7 register – Short credit – Loss Rs. 700/-**

On verification of DFF No. 6 receipts with DFF No. 7 register, the following short accountings were noticed.

Sl. No.	Receipt No./Date	Amount received vide DFF No. 6 receipt	Amount entered in DFF No. 7 register	Short (Rs.)
01	433627/09.08.15	50/- (Aghoramanthrarchana - 2)	--	50
02	434571/15.08.15	50/- (Archana - 2)	25	25
03	436257/23.08.15	25/- (Aghoramanthrarchana - 1)	--	25
04	440410/12.09.15	60/- (Koottupayasam)	30	30
05	467282/16.10.15	25/- (Aghoramanthrarchana - 1)	--	25
06	487696-98/09.11.15	125/- (Archana - 5)	100	25
07	488770/14.11.15	50/- (Archana - 2)	25	25
08	488881-84/15.11.15	225/- (Archana - 9)	175	50
09	489848/19.11.15	30/- (Ellupayasam)	--	30
10	490678/21.11.15	25/- (Karukahomam)	--	25
11	491539/23.11.15	25/- (Rudrabhishekam)	--	25
12	534391/07.12.15	25/- (Archana - 1)	--	25
13	535766/16.12.15	25/- (Archana - 1)	--	25
14	537478/26.12.15	30/- (koottanamaskaram)	--	30
15	537491/26.12.15	25/- (Archana - 1)	--	25
16	540138/09.01.16	40/- (Ganapathyhomam)	--	40
17	540885/15.01.16	50/- (Karukahomam)	25	25
18	575553-54/12.02.16	50/- (Archana - 2)	--	50
19	575662/12.02.16	70/- (Mrithyunjaya homam)	--	70
20	576536/14.02.16	125/- (Archana - 5)	100	25
21	599846-47/12.03.16	50/- (Archana - 2)	--	50
			<b>Total</b>	<b>700</b>

The amount of Rs. 700/- may be recovered from the officer responsible and remitted to Devaswom fund.

**11-2. Verification of Annadhanam special ticket – short/omission – Loss Rs. 550/-**

On verification of Annadhanam special tickets with DFF No. 7 register, following short/omissions were noticed.

Sl. No.	Receipt No.	Date	Amount received vide receipt	Amount to be accounted (Rs.)	Amount accounted (Rs.)	Short (Rs.)
01	2856	30.05.15	250	250	0	250
02	8635-37	28.08.15	50	150	100	50
03	2975	12.03.16	250	250	0	250
					<b>Total</b>	<b>550</b>

The above loss amount may be recovered from the officer responsible with penal interest and remitted to Devaswom Fund.

**11-3. Verification of special 6 marriage receipts – Short credit – Loss Rs. 1410/-**

While verifying special 6 marriage receipts it was noticed that a total of Rs. 7050/- was collected vide receipt Nos. 89758 dated 12.06.15, 89759 dated 13.06.15, 89760 dated 15.06.15, 89761 dated 16.06.15 and 89762 dated 17.06.15. But the total amount accounted in DFF No. 9 cash book was only Rs. 5640/- and resulting a short remittance of Rs. 1410/-. The loss amount may be recovered from the officer responsible and remitted to Devaswom Fund.

**12. KAIPUZHA DEVASWOM**

**12-1. Verification of KanikkaMahazar –Short accounting – Loss to Devaswom Fund Rs. 250/-**

On verification of KanikkaMahazar, the following short accounting due to wrong totalling was found.

Date	Name of Vanchi	Denomination	No. of Note/Coin	Actual amount	Amount accounted	Short (Rs.)
20.08.15	Grade II Choorakavu Ganapathi Nada	0.50	380	190	140	50
19.09.15	Mekkavu Road vanchi	2.00	460	920	720	200
					<b>Total</b>	<b>250</b>

The above short amount viz Rs. 250/- may be realised from the officer responsible and remitted to Devaswom Fund.

**12-2. Verification of DFF No. 3 Nadavaravu receipts – Items received not auctioned - Loss to Devaswom Fund Rs. 870/-**

On verification of DFF No.3 receipts it was found that the following items of Nadavaravu were not auctioned.

Book No.	Receipt No./Date	Items	Amount (Rs.)	Remarks
245	244490/16.08.15	Turmeric – 1 Para	250	Market rate
	244491/21.03.16	Paddy – 1 Para	100	ROC No.5300/11/Estt. dated 02.08.11
	244492/21.03.16	Rice flakes – 1 Para	120	ROC No.3396/10/NS dated 07.06.10
	244493/21.03.16	Malar – 1 Para	150	Market rate
	244494/21.03.16	Jaggery – 1 Para	250	ROC No.5300/11/Estt. dated 22.09.11
		<b>Total</b>	<b>870</b>	

The above amount may be recovered from the officer concerned and remitted to Devaswom Fund.

**12-3. Verification of Mahazar–Short accounting of Oil received- Loss to Devaswom Fund Rs.2800/-**

On verification of Mahazar it was found that 720 litres of oil were received on 12.02.16, but only 650 litres of oil were auctioned. Hence the cost of 70 litres of oil (720-650) @ Rs.40/- litre amounting to Rs. 2800/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**12-4. Thulabharam articles – Not taken into stock - Loss Rs. 1925/-**

On verification of DFF No.3 (special) receipts with DFF No. 2 register, Auction Diary and ledger, it is noticed that in the following cases the articles received are not taken into stock. Details are shown under.

Sl. No.	Receipt No./Date	Items	Value (Rs.) (@ Rs. 25/kg)
1	21748/22.09.15	Jaggery – 55 kg	1375
2	21751/12.11.15	Jaggery – 10 kg	250
3	21758/19.02.16	Jaggery – 12 kg	300
		<b>Total</b>	<b>1925</b>

The matter was enquired vide Audit Enquiry No. 2 dated 27.10.17, but no reply was furnished. Hence the value of articles received vizRs. 1925/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**12-5. Verification of DFF No. 3 (special) Thulabharam receipts with DFF No. 2 & 9 register – Omission ofRs. 60/-**

On verification of DFF No. 3 (special) receipts with DFF No. 2 and 9 registers, it is noticed that an amount of Rs. 60/- collected in Choorakkavu Devaswom vide receipt No. 21759 dated 18.03.16 is not remitted to Devaswom Fund. The matter was enquired vide Audit Enquiry No. 2 dated 27.10.17, but no reply was furnished.

Hence the amount of Rs. 60/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**12-6. Verification of DFF No. 1 receipts with DFF No. 9 cash book – Short accounting - Loss to Devaswom Fund Rs. 2850/-**

The following receipts were omitted from accounting.

Date	Receipt No.	Details	Amount (Rs.)
24.03.16	21707	Auction amount of Pooja items	2750
24.03.16	21708	Paddy – 1 Para	100
		<b>Total</b>	<b>2850</b>

The above amount may be recovered from the officer responsible and remitted to Devaswom Fund.

**12-7. Land Register – Not updated and certified**

As per ROC No. 6458/99/Land dated 07.10.99 of Secretary, Travancore Devaswom Board and ROC No. 3228/02/L dated 15.05.07 of Devaswom Commissioner, it is the duty and responsibility of the Sub Group Officer to maintain a land register incorporating the details of land owned by a particular sub group.

Even though Devaswom authorities have maintained a land register, it is not updated and certified by the competent authority. The details recorded in the land register are as follows.

Sl. No.	Details of Devaswom	Survey No.	Taluk Area (Arr)	Description
1	Choorakkavu Devaswom Grade II	290/4	Kottayam 20/35	Devaswom & Compound

2	Karipputhrikka Devaswom Grade II	269/1	Kottayam 45/40	„
3	KaippuzhaSastha Grade II Devaswom and Temple Pond	487/2	Kottayam 13/90	„
		487/3	09/20	Pond
4	KaippuzhaMekkavuBhagavathy Devaswom Grade II	495/3	Kottayam 26/50	Devaswom & Compound
5	Mudiyoorkara Devaswom Grade II	110/4	Kottayam 14/35	„
6	Kunnathrikka Devaswom Grade III	121/1	Kottayam 89/90	„

The land register may be certified by the competent authority updated and furnished to audit for verification.

**KOTTAYAM GROUP**  
**13.THIRUNAKKARA DEVASWOM**

**13-1. Verification of DFF No.6 receipts with DFF No.7 register –short/omission Rs.1925/-**

On verification of DFF No.6 receipts with DFF No.7 register, the following short/omission were noticed.

Date	Book No.	Serial No.	Devaswom	Item	Amt. in DFF No.6 receipt	Amt. accounted in DFF No.7 register	Short/ Omission (Rs)
01.12.15	6653	665230-36	Thirunakkara	Ayilyapooja (13)	390	330	60
03.12.15	6654	665390	„	Pushpanjali (2)	50	25	25
03.12.15	6656	665530	„	Pushpanjali (9)	225	25	200
05.12.15	6659	665814	„	Jaladhara (1)	120	--	120
04.12.15	6660	665901-29	„	Kettunira (69)	690	670	20
06.12.15	6669	666833	„	Kettunira (3)	30	20	10
08.12.15	6673	667210-16	„	Kettunira (16)	160	130	30
13.12.15	6738	673701	„	Bhagyasooktha archana (1)	75	--	75
17.12.15	6742	674178-79	„	Kettunira (6)	60	20	40
17.12.15	6744	674323	„	Ksheeradhara (1) Jaladhara (1)	420	120	300
23.12.15	6761	676044	„	Jaladhara (1)	120	--	120
04.02.16	7124	712326	„	Archana (10)	100	10	90
07.03.16	7585	758483	„	Jaladhara (2)	240	120	120
04.04.15	6823	682205	„	Jaladhara (2)	240	--	240
13.08.15	AS 7556	755585	Puthiya Thrikkovil	Namaskaram (3)	45	30	15
13.08.15	AS 7556	755586-755600	„	Various vazhipadu	480	90	390
17.08.15	AS 7600	759912	„	Charadujapam	10	--	10
25.08.15	AS 7774	777398	„	Kootanamskaram	60	30	30
26.08.15	AS 7787	778614-624	„	Various vazhipadu	395	365	30
						<b>Total</b>	<b>1925</b>

Loss amount of Rs.1925/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**13-2. Verification of DFF No.3 (special) with DFF No.1 & 9-  
Short accounting noticed-Loss of Rs.250/-**

On verification of DFF No.3 (special) with DFF No.1 & 9 it is noticed that 10 kg jaggery is not accounted. The details are follows.

Receipt No./Date	Thulabharam article (kg)	Quantity accounted (kg)	Short Accounting (kg)
<u>34383/07.02.16</u> 344	Jaggery -80		
<u>34384/07.02.16</u> 344	Jaggery-18		
	98	88	10

An amount of Rs.250/- (10x25) may be recovered from the officer responsible and remitted to Devaswom Fund.

**13-3. Verification of special tickets -Short/omission-Loss Rs.1030/-**

On verification of ashtothararchana and neeranjnam special ticket with DFF No.7 register, the following short/omissions were noticed.

Date	Book No.	Receipt No.	Devaswom	Item	Amount to be accounted	Amount accounted in DFF No.7 register	Short/ Omission
14.08.15	572	571017-43	Thirunakkara	Ashtothararchana	270	160	110
06.12.15	849	848614	..	..	10	--	10
20.12.15	883	882500-882755	..	..	2560	2550	10
27.12.15	887	886027-63	..	..	370	360	10
02.01.16	1385	553670-99	..	Neeranjnam	600	--	600
10.01.16	891	890060-72	..	Ashtothararchana	130	120	10
17.02.16	907	906411-906526	..	..	1160	1150	10
11.03.16	946	945059	..	..	10	--	10
12.03.16	943	942851-74	..	..	240	--	240
19.03.16	971	970009-10	..	..	20	--	20
						<b>Total</b>	<b>1030</b>

Short amount of Rs.1030/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**13-4. Short remittance of marriage fee- Rs.2250/-**

On verification of DFF No.6 special receipt and DFF No.9 cash book, it is noted that the following short remittances were occurred.

Book No.	Receipt No.	Date	Amount (Rs)	Omissions (Rs)
DFF No.6 (Special) 1	93	25.03.16	750	750
	94	25.03.16	750	750
	95	28.03.16	750	750
			<b>Total</b>	<b>2250</b>

The amount of short may be recovered from the officer concerned and remitted to the Devaswom Fund. (Audit Enquiry No.3 dated 22.06.18).

**14. PARAPPADAM DEVASWOM**

**14-1. Short accounting of muthalkoottu-Loss Rs.405/-**

Muthalkoottu of various items in Thaliyal Devaswom on 24.07.15 is Rs.1867.50 instead of this, Rs.1462.50 has shown in DFF No.9 cash book resulting in a short amount of

Rs.405/-. The short amount of Rs.405/- may be made good from the officer responsible and remitted to Devaswom Fund.

**14-2. Verification of DFF No.6 receipt to DFF No.7 register-Short Rs.84/-**

On verification of DFF No.6 receipt to DFF No.7 register, short accounting of Rs.84/- is found as detailed below.

Book No.	Receipt No.	Date	Item	Amount collected	Muthalkoottu to be remitted	Muthalkoottu remitted	Short (Rs)
7442	744174	22.05.17	Ayilyapooja	30	18	14	4
„	744190	„	Ayilyapooja (2)	60	36	28	8
„	744196	„	„	30	18	14	4
„	744198	„	„	30	18	14	4
„	744199	„	„	30	18	14	4
„	744200	„	„	30	18	14	4
7447	744601	24.05.15	„	30	18	14	4
„	744602	„	Ayilyapooja (8)	240	144	112	32
7955	795461	12.09.15	Ganapathi homam	40	25	20	5
7102	710101	26.04.15	Thakid pooja	15	--	--	15
						<b>Total</b>	<b>84</b>

**14-3. Accounting of ‘Para’ receipts –Short accounting –Loss Rs.100/-**

On verifying accounting of ‘Para’ receipt of DFF No.1 with DFF No.2A and DFF No.9 register the following short accounting of a receipt was noted causing a loss of Rs.100/-. Details as follows.

Book No.	Receipt No.	Number of ‘paras’ received	Number of ‘paras’ accounted	Short	Amount of loss (Rs)
359	35801-35900	103	102	01	100

Loss of Rs.100/- maybe recovered from the officer responsible and remitted to the Devaswom Fund.

**14-4.Verification of DFF No.3 (special)Thulabharam receipts-price of thulabharam articles received not credited –Loss Rs.475/-**

On verification of DFF No.3 (special) thulabharam receipts with the register, DFF No.1 receipt and DFF No.9 cash book, omissions from credit of prices of items received through thulabharam vazhipadu were noted. Details as follows.

DFF No. 3 special receipt No./Date	Item	Quantity in kgms	Rate	Amount of loss (Rs)
155422/25.05.15	Jaggery	11	25	275
155423/10.08.15	„	8	25	200
			<b>Total</b>	<b>475</b>

The loss of Rs.475/- may be recovered from the officer responsible and remitted to the Devaswom Fund.

**15. CHENGALAM DEVASWOM**

**15-1. Thulabharam receipt-omission from credit loss Rs.60/-**

On verification of Thulabharam receipts, it came to notice that the amount received as per receipt No.155329 dated 16.11.15 amounting to Rs.60/- was not seen recorded in DFF No.9 register and remitted to Devaswom Fund. The same may be realized from the officer responsible and credited to the Devaswom Fund.

**15-2. Verification of DFF No.6 receipt with DFF No.7 register-Short Rs.387/-**

While verifying the DFF No.6 receipt with DFF No.7 register, the following short/omissions were noticed.

Sl. No.	Receipt No./Date	Amount as per DFF No.6 receipt	Amount as per DFF No.7 register	Short (Rs)
01	689100/06.04.15	10	5	5
02	730698/08.05.15	150	25	125
03	765186/15.08.15	265	8	257
			<b>Total</b>	<b>387</b>

The amount may be recovered from the officer responsible and credited to Devaswom Fund.

**15-3. Ashtothararchana-Special ticket omission/loss Rs.700/-**

While verifying the special ticket (Ashtothararchana @ Rs.10/-) with DFF No.7 register, the following short/omissions were noticed.

Sl. No.	Book No.	Date	Receipt No.	Number of tickets	Amount credited	Amount to be credited	Short (Rs)
01	464	09.05.15	463058-463108	51	500	510	10
02	464	12.05.15	463178-463205	28	230	280	50
03	464	16.05.15	463416-463461	46	450	460	10
04	464	28.05.15	463885-905	21	200	210	10
05	465	03.06.15	464165-223	59	580	590	10
06	465	11.06.15	464414-436	23	220	230	10
07	541	27.06.15	540118-148	31	300	310	10
08	541	29.06.15	540188-203	16	150	160	10
09	541	01.07.15	540247-255	9	80	90	10
10	541	14.07.15	540749-779	31	300	310	10
11	542	27.07.15	541468-541490	23	220	230	10
12	542	07.08.15	541823-898	76	750	760	10
13	543	21.08.15	542872-542942	71	290	710	420
14	544	24.08.15	543021-543053	33	320	330	10
15	545	13.09.15	544001-544071	71	700	710	10
16	613	26.11.15	612591-612621	31	300	310	10
17	613	04.12.15	612874-612937	64	630	640	10
18	614	11.12.15	613156-613207	52	510	520	10
19	615	10.01.16	614643-614712	70	690	700	10
20	611	13.10.15	610210-610228	19	180	190	10
21	612	29.10.15	611054-611075	22	210	220	10

22	612	30.10.15	611076-611142	67	660	670	10
23	612	31.10.15	611143-611157	15	140	150	10
24	612	01.11.15	611158-611232	75	740	750	10
25	612	05.11.15	611409-611465	57	560	570	10
						<b>Total</b>	<b>700</b>

The amount may be recovered from the officer responsible and remitted to Devaswom Fund.

**CHANGANASSERY GROUP**

**16. MANIKANTAPURAM DEVASWOM**

**16-1. Verification of DFF No.6 receipts with DFF No.7 register - Short credit/omission were noticed- loss Rs.130/-**

On verification of DFF No.6 receipts with DFF No.7 register, the following short credits/omissions were noticed. The details are given below.

Sl. No.	Receipt No./Date	vazhipadu	Total amount collected as per DFF No.6 receipt	Amount accounted in DFF No.7 register	Short/ omission (Rs)
01	843488/ 10.10.15	Kadumpayasam (¼ ltr.) Rakthapushpanjali	70	45	25
02	418176/ 04.01.16	Swayamvararchana (2)	50	--	50
03	421007/ 03.03.16	Payasam (¼ litre) Sooktharchana	55	--	55
				<b>Total</b>	<b>130</b>

Audit Enquiry No.3 dated 26.06.18 was served regarding this, but no reply has been received. Hence the short credited amount of Rs.130/- with penal interest may be realized from the officer responsible and remitted to Devaswom Fund.

**16-2. Verification of DFF No.1 receipts with other records-Omission- Rs.250/-**

On verification of DFF No.1 receipts with DFF No.2 and 9 register and its remittance, the following omission from accounting has noted.

Receipt Book No.	Receipt no. & Date	Particulars	Amount
1246	124527/21.08.15 (Panakkalkavu Devaswom)	Price of Jaggery (10kg*Rs.25/-)	250

The reason for the omission was enquired vide Audit Enquiry No.5 dated 26.06.18 but no reply was furnished. In this circumstance the omitted amount of Rs.250/- may be recovered from the officer responsible and remitted to the Devaswom Fund.

**16-3. Verification of DFF No.3 (special) Thulabharam receipts - loss Rs.235/-**

**(a). Omission from accounting- loss Rs.60/-**

On verification of DFF No.3 (special) Thulabharam receipts, it is noted that an amount of Rs.60/-, collected vide receipt No.54273 dated 21.08.15 at Panakkalkavu Devaswom, is omitted from accounting. The matter was enquired vide Audit Enquiry No.5



dated 26.06.18 but no reply was furnished. Hence the amount of Rs.60/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**(b). Article received but not auctioned loss Rs.175/-**

It is noted that a “Kadalikkula” received at Manikantapuram Devawom vide receipt No.54268/06.05.15 was not auctioned. The matter was enquired vide Audit Enquiry No.5 dated 26.06.18 but no reply was furnished. Hence the value of ‘Kadalikkula” viz Rs.175/- (as per auction diary dated 19.04.15) may be recovered from the officer responsible and remitted to Devaswom Fund.

**16-4. Kanikka short accounting – loss Rs.325/-**

While verifying kanikka mahazar, the following short accountings were noticed.

Date of Mahazar	Devaswom	Vanchi	Amount to be accounted	Amount accounted	Short (Rs)	Reason
16.11.15	Rappuzha	Bhadra	1285	1060	225	Coin Rs.5x50 wrongly accounted as Rs.25/-
29.2.16	Rappuzha	Sopanam	9453	9353	100	Totalling short
				<b>Total</b>	<b>325</b>	

The short accounting viz Rs.325 may be realised from the officer responsible and remitted to Devaswom Fund. An Audit Enquiry in this respect was served vide enquiry No. 1 dated 26.06.18, but no reply was furnished.

**16-5.Coconuts not auctioned or its value remitted – loss Rs.1366/-**

Coconuts collected from following Devaswoms were neither seen auctioned nor its value was seen remitted to Devaswom Fund.

Date of mahazar	Devaswom	No of good coconuts	No of 'Kurudu'	Loss	Remarks
16.9.15	Manikantapuram	80	15	890	Loss arrived as per the last auction held on 3.7.15 (Rs.10 for good coconuts, Rs.6 for 'Kurudu')
26.11.15	Rappuzha	15	11	216	do
19.1.16	Manikantapuram	20	10	260	do
			<b>Total</b>	<b>1366</b>	do

The loss sustained to Devaswom to the tune of Rs.1366 may be realized from the officer responsible and credited to Devaswom Fund. An audit enquiry in this respect was served vide enquiry No. 1 dated 26.6.18, but no reply was furnished.

**17. KODUPUNNA KAVU DEVASWOM**

**17-1. Verification of DFFNo.6 receipts with DFF No.7 register– Omissions-Loss Rs.675/-**

While verifying the DFF No. 6 receipts with DFF No. 7 register,the following omissions were noticed.

Sl. No.	Receipt No./Date	Item	Devaswom	Amount in DFF No. 6	Amount in DFF No. 7	Omission (Rs.)
01	<u>734702</u> 05.04.15	Muzhukkappu	Koduppunnakkavu	150	--	150
02	<u>832724-28</u> 17.07.15	Various vazhipadus	”	85	--	85
03	<u>832983-84</u> 14.08.15	Namaskkaram	”	30	--	30
04	<u>876720</u> 22.08.15	Neeranjnam	Oorukkari	24	--	24
05	<u>877135</u> 29.08.15	GanapathyHomam	Koduppunnakkavu	40	--	40
06	<u>877475</u> 28.09.15	Varappodi,Neeranjnam	Oorukkari	13	--	13
07	<u>877476</u> 28.09.15	Appam – 1 ltr	”	120	--	120
08	<u>877477</u> 28.09.15	GanapathyHomam	”	40	--	40
09	<u>877478</u> 28.09.15	Neeranjnam	”	8	--	8
10	<u>877479</u> 28.09.15	Jaladhara	”	15	--	15
11	<u>878233</u> 12.10.15	Muzhukkappu	Koduppunnakkavu	150	--	150
					<b>Total</b>	<b>675</b>

The amount of Rs. 675/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**17-2. Totalling short in DFF No. 7 register – Loss Rs. 317/-**

On verification of DFF No. 7 register and DFF No. 9 Revenue cash book of Oorukkari Devaswom, certain non-remittances, on ground of totalling short in DFF No.7 register, were noticed.

Date	Actual total as per DFF No. 7	Amount posted in DFF No. 9 and remittance to Bank	Short (Rs.)
25.06.15	10782	10655	127
10.07.15	12040	11980	60
21.03.16	11248	11118	130
		<b>Total</b>	<b>317</b>

Hence the loss sustained to Devaswom Fund for Rs. 317/- may be made good from the officer responsible and remitted to Devaswom Fund.

**17-3. Verification of KanikkaMahazar – Short remittance – Loss Rs. 160/-**

On verification of KanikkaMahazar, the following amounts collected in the respective days were seen remitted short.

Date	Denomination	Total due	Remitted	Short(Rs.)
15.10.15	Rs. 20 x 4 Nos.	80	20	60
14.01.16	Rs. 2 x 560 Nos.	1120	1020	100
			<b>Total</b>	<b>160</b>

The loss sustained to Devaswom Fund for Rs. 160/- may be made good from the officer responsible and remitted to Devaswom Fund.

**17-4. DFF No. 3 (Special) ThulabharamMuthalkoottu– Omission from accounting – Loss Rs. 60/-**

On verification of DFF No. 3 (Special) receipts, muthalkoottu amount collected as per DFF No. 3 (special) receipt No. 18700/18.09.15 for Rs. 60/- was found omitted from accounting. Hence the loss sustained to Devaswom Fund for Rs. 60/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**17-5. DFF No. 1 – Omission from accounting – Loss Rs. 200/-**

On verification of DFF No. 1 receipt with DFF No. 9 Revenue cash book, the following amounts collected, as per DFF No. 1, by way of Panappara were seen not accounted.

Receipt No./Date	Amount(Rs.)
120573/03.04.15	100
120574/03.04.15	100
<b>Total</b>	<b>200</b>

Hence the loss to Devaswom Fund, on ground of omission from accounting for Rs. 200/- may be made good from the officer responsible and remitted to Devaswom Fund.

**MUNDAKAYAM GROUP**

**18. MUNDAKAYAM DEVASWOM**

**18-1. Verification of DFF No.6 receipt with DFF No.7 register omission/ short noticed- Loss of Rs.1333/-**

On verification of DFF No.6 receipt with DFF No.7 register the following omissions/short accounting were noticed.

Sl. No.	Receipt No., Book No. & Date	Name of Devaswom	Item	Amount (Rs)		
				To be remitted	Remitted	Short/ omission
01	994783 9948/17.05.15	Mundakkayam Devaswom	Palpayasam Thrikkaivenna	35	25	10
02	915287 9153/06.06.15	„	Palpayasam	50	10	40
03	918375 9184/19.06.15	„	Pushpanjali (3) Thrikkaivenna	85	75	10
04	919519 9196/16.07.15	„	Palpayasam	50	--	50
05	919867 9199/19.07.15	„	„	50	25	25
06	944236 9443/04.08.15	„	„	50	--	50
07	944804 9449/13.08.15	„	Koottanamaskaram	30	--	30
08	976889-898 9769/10.09.15	„	Various vazhipadu	300	--	300
09	960943 9610/12.04.15	Peruvanthanam Devaswom	„	125	115	10
10	979066 9791/03.05.15	„	Namaskaram	15	--	15
11	959773-91 9598/01.10.15	„	Neeranjanam	468	460	8
12	918041 9181/17.07.15	Paloorkavu Devaswom	Umamaheswara pooja	350	20	330

13	918084 9181/01.08.15	„	Various vazhipadu	85	25	60
14	959296 9593	„	„	40	25	15
15	491375 06.03.16	„	Umamaheswara pooja @ 350	350	15	335
16	491397 12.03.16	„	Aikyamathyasook tharchana @ 45	45	Nil	45
					<b>Total</b>	<b>1333</b>

The above amount may be recovered from the officer responsible with penal interest and remitted to Devaswom Fund.

**18-2. Ashotathararchana special tickets - Short Rs.2860/-**

On verification of Ashtothararchana special tickets (@ Rs.10/-) with respect to stock register, DFF No.6 and DFF No.9 registers the following short accountings were noticed.

Sl. No.	Name of Devaswom	Archana special tickets No./Date	No. of tickets	Amount to be credited	Amount credited	Short (Rs)
01	Mundakkayam Devaswom	37546-55/28.04.15	10	100	90	10
02	„	39366-410/31.05.15	45	450	440	10
03	„	39411-36/01.06.15	26	260	250	10
04	„	39608-26/09.06.15	19	190	180	10
05	„	39781-800/16.06.15	20	200	190	10
06	„	96111-35/27.06.15	25	250	240	10
07	„	96151-88/29.06.15	38	380	360	20
08	„	172091-125/ 25.08.15	35	350	340	10
09	„	172911-35/11.09.15	25	250	240	10
10	„	173020-159/ 17.09.15	140	1400	1390	10
11	Cherumala Paschima Devaswom	97171-307/10.08.15	137	1370	1360	10
12	„	97595-716/24.09.15	122	1220	1210	10
13	„	17481-631/07.12.15	151	1510	1500	10
14	Pazhaya Paschima Devaswom	973651- 746/30.05.15	96	960	940	20
15	„	973867- 4000/30.05.15	134	1340	340	1000
16	„	47056-656/10.02.16	601	6010	6000	10
17	Paloorkavu Devaswom	971551- 661/30.05.15	111	1110	1100	10
18	„	971662- 730/30.05.15	69	690	400	290
19	„	971731- 761/30.05.15	31	310	300	10
20	„	971762- 2000/30.06.15	239	2390	1380	1010

21	„	38281-391/30.09.15	111	1110	1100	10
22	„	170393-617/ 29.02.16	225	2250	2080	170
23	Kodukupalam Devaswom	999346-446/ 23.05.15	101	1010	1000	10
24	„	999447-520/ 08.06.15	74	740	730	10
25	„	999766-856/ 09.08.15	91	910	900	10
26	„	999952-75/25.08.15	24	240	230	10
27	„	99171-351/08.10.15	181	1810	1800	10
28	„	99352-412/20.10.15	61	610	600	10
29	„	99413-73/26.10.15	61	610	600	10
30	„	99474-544/09.11.15	71	710	700	10
31	Cherumala Paschima Devaswom	97171-307/10.08.15	137	1370	1360	10
32	„	97595-716/09.09.15	122	1220	1210	10
33	„	174481-631/ 24.12.15	151	1510	1500	10
34	Peruvanthanam Devaswom	974811-61/01.09.15	51	510	500	10
35	„	974862-912/ 01.10.15	51	510	500	10
36	Mundakkayam Devaswom	172911-35/11.09.15	25	250	240	10
37	„	173020-159/ 17.09.15	140	1400	1390	10
38	„	922043-059/ 20.11.15	17	170	160	10
39	„	49086-130/01.03.16	45	450	440	10
40	„	49846-52/25.03.16	7	70	60	10
41	„	49583-75/23.03.16	23	230	220	10
					<b>Total</b>	<b>2860</b>

The above amount may be recovered from the officer responsible with penal interest and remitted to Devaswom Fund.

**18-3. Verification of DFF No.6 (Special) Marriage receipts-Omission from accounting – Loss Rs.750/-**

An amount of Rs.750/- collected towards marriage muthalkoottu vide DFF No.6 (special) receipt No.132707/18.06.15 in Mundakkayam Devaswom was not seen credited in DFF No.9 register. This was enquired into vide Audit Enquiry No.1 dated 24.07.18, but no reply was received. Hence Rs.750/- with penal interest may be recovered from the officer responsible and remitted to the Devaswom Fund.

**18-4. Short remittance in bank –Loss of Rs.700/-**

On verification of the DFF No.9 cash book with chalans, the following of short remittances were noticed.

Date	Name of Devaswom	Amount accounted in DFF No.9 register	Amount remitted as per chalan	Short/ Omission (Rs)
24.06.15	Cherumala Paschima Devaswom	3954	3304	650
23.03.16	Cherumala Paschima Devaswom	20538	20488	50
			<b>Total</b>	<b>700</b>

The short amount may be recovered from the officer responsible with penal interest and remitted to Devaswom Fund (Audit Enquiry No.2 dated 24.07.18).

**18-5. Short accounted in DFF No.9 register - Loss of Rs.210/-**

On verification of DFF No.7 register with DFF No.9 cash book, an amount of Rs.210/- short accounted in DFF No.9 register on 02.06.15. The total collection from vazhipadu was Rs.375.75, but only Rs.165.75 only was accounted in DFF No.9 register. The short amount may be recovered from the officer responsible with penal interest and remitted to Devaswom Fund.

**18-6. Verification of kanikka mahazar-Short credits due to wrong totaling.**

On verification of kanikka mahazar, the following short credits are noted due to wrong totaling.

Mahazar Date	Actual amount collected	Amount credited in DFF No.9 register	Short (Rs)
26.05.15	9005	8475	530

The short credit of Rs.530 may be recovered from the officer at fault with penal interest and remitted to Devaswom Fund.

**18-7. Kanikka amount credited in wrong account.**

As per mahazar dated 18.05.15 the kanikka amount received in Mundakkayam Devaswom as on 18.05.15 was Rs.11,655/-. The amount was not seen recorded in the DFF No.9 register under the head of kanikka on 18.05.15, but it was wrongly credited to the account of Paloorkavu. (Head of account No. 100-1-68489, chalan No.39 dated 25.05.15). This practice may be dispensed with urgently.

**18-8. Coconuts not auctioned-Loss Rs.400/-**

On verification of mahazar with the auction diary it was seen that the coconut collected from the coconut trees in the Devaswom compound on 22.08.15 was not seen auctioned. The details are as follows.

Mahazar date	No. of coconut	Rate	Rs.	Remarks
22.08.15	40	10	400	Market rate

The loss sustained to Devaswom Fund amounting to Rs.400/- with penal interest may be recovered from the officer responsible.

**18-9. Verification of Auction Diary - Auction proceeding not recorded.**

The auction proceedings of the following nadavaravu articles vide thulabharam receipts were not seen recorded in the Auction Diary.

Sl. No.	DFF No. 3 (Special) Receipt No./Date	Article received	Amount credited in DFF No.9 register towards Nadavaravu samanavila (Rs)
01	8064/22.04.15	Njalipoovankula (4)	1040
02	8066/04.07.15	Kadalikula (50 kg)	400
03	8067/09.07.15	Kadalippazham (15 kg)	300
04	8068/01.09.15	Kadalippazham (10 kg)	150
05	8069/15.09.15	Ethappazham (7 kg)	200
06	8070/04.10.15	Njalippovanpazham (6 kg)	200

Hence strict direction may be issued for recording auction proceedings in Auction Diary in future.

**18-10. Invoice register.**

The Invoice register produced for verification was seen incomplete. The entries in respect of Cherumala Paschima Devaswom for the period from 4/15 to 12/15 was not seen recorded in the register. The aforesaid defect maybe rectified and the register may be produced for verification in audit.

**18-11. Land register.**

The land register produced for verification is very old and in a dilapidated condition. As per the register prepared by the Devaswom Special Officer, Mundakkayam during 1950s, the Paschima Devaswom possess 2599 acre and 89 ¼ cents of land in Kanjirappally pakuthy, Chenganassery Taluk. A new land register maybe prepared for Mundakkayam Sub Group Devaswoms under the guidance of land conservancy unit of Travancore Devaswom Board.

**19. KODUNGOOR DEVASWOM**

**19-1. Verification of DFFNo.6 receipts toDFF No.7 register–Short/omission noticed - Loss Rs.394/-**

On verification of DFF No. 6 receipts to DFF No. 7 register,the following omissions/shortcredits were noticed.

Sl. No.	Receipt No./Date	Book No.	Name of Devaswom	Item of Vazhipadu	Amount to be remitted	Amount remitted	Short/ omission (Rs.)
01	927389-927400/ 19.04.15	9274	Pulayanarkadu	Neeranjnam -20	160	144	16
02	939579-98/ 10.08.15	9396	„	Various	332	--	332
03	939600/ 21.08.15	9396	„	Neeranjnam - 2	16	8	8
04	486936-990/ 23.03.16	4870	„	Various	804	766	38
						<b>Total</b>	<b>394</b>

The loss amount of Rs. 394/- may be recovered from the officers responsible and remitted to Devaswom Fund.

**19-2. Verification of Special tickets withDFF No. 7 register – Short/omission noticed - Loss Rs. 574/-**

On verification of special tickets with DFF No. 7 register and DFF No. 9 cash book, the following omissions/short credits were noticed.

Sl. No.	Receipt No./Date	Name of Devaswom	Item of Vazhipadu	Amount to be remitted	Amount remitted	Short/ omission (Rs.)
01	981141-981220/10.08.15	Pulayanarkadu	Archana - 80	800	790	10
02	981333-372/09.10.15	”	Archana - 40	400	390	10
03	981502-534/24.11.15	”	Archana - 33	330	320	10
04	981567-981600/23.12.15	”	Archana - 34	340	330	10
05	981895-950/29.03.16	”	Archana -56	560	550	10
06	925751-6000/25.11.15	Keezhkkadambu	Archana - 250	2500	2000	500
07	96769-96800/14.11.15	Kodungoor	Pushpanjali - 32	768	744	24
					<b>Total</b>	<b>574</b>

The above amount may be recovered from the officer responsible with penal interest and remitted to Devaswom Fund.

**19-3. Erroneous Totalling of DFF No. 7 – Short accounted Rs. 973/-**

On verification of the DFF No. 7 register with reference to DFF No. 9 register for the daily remittances of Kodungoor Devaswom, it is observed that the Muthalkoottu amount for remittance on the date 22.07.15 was seen erroneously totalled as Rs. 4929/- instead of Rs. 5902/- in the DFF No. 7 register (Page 123). This resulted a short accounting of Rs. 973/- on 22.07.15 which may be realised from the responsible officer.

**19-4. Verification of DFF No. 1 receipts – Omission from accounting - Loss Rs. 1360/-**

On verification of DFF No. 1 receipts with DFF No. 9 register, it was noticed that an amount of Rs. 1360/- received towards the cost of Vilakkenna (34 kg @ Rs. 40/-) vide DFF No. 1 receipt No. 229841/26.03.16 which was not seen accounted in DFF No. 9 register. This was enquired into vide Audit Enquiry No. 1 dated 27.07.18, but no reply was received. Hence Rs. 1360/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

**19-5. Verification of DFF No.3 (special) Thulabharam receipts– Omission of Muthalkoottu–Loss Rs. 180/-**

On verification of DFF No. 3 (Special) receipts with DFF No. 9 register, it was noticed that the ThulabharamMuthalkoottuin respect of following receipts were not seen accounted in DFF No. 9 register.

Sl. No.	DFF No. 3 (Special) Receipt No./Date	MuthalkoottuCollected(Rs.)
01	57152/02.04.15	60
02	57171/01.12.15	60
03	57180/10.03.16	60
	<b>Total</b>	<b>180</b>

This credit particulars of the aforesaid amounts were enquired into vide Audit Enquiry No. 01 dated 27.07.18, but no reply was received. Hence Rs. 180/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.



**19-6. Verification of DFF No.3 (Special) Thulabharam receipts– Omission from accounting of Nadavaravu – Loss Rs. 610/-**

On verification of DFF No. 3 (Special) receipts with auction diary and DFF No. 9 register, it was noticed that the following nadavaravu articles received through thulabharam receipts were neither seen auctioned nor credited their value in DFF No. 9 register.

Sl. No.	DFF No. 3 (Special) Receipt No./Date	Articles received	Amount due (Rs.)	Remarks
01	57152/02.04.15	Jaggery - 14 kg	350	ROC No. 5300/11/Est.1 dated 22.09.11
02	57183/22.03.16	Unakkalari - 13 kg	260	ROC No. 3396/10/NS dated 07.06.10
		<b>Total</b>	<b>610</b>	

This was enquired into vide Audit Enquiry No. 01 dated 27.07.2018, but no reply was received. Hence Rs. 610/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

**19-7. Excess drawal of National Holiday Allowance – Loss of Rs. 2981/-**

As per ROC No. 11405/09/OAD dated 23.12.09, Pay and dearness allowance for the month of March should be taken for the calculation of National Holiday Allowance. But on verification of the pay bill register, it was noticed that the following employees were allowed the basic pay more than the same admissible to them.

Sl. No.	Name, Designation & Devaswom	Admissible		Claimed		National Holiday Allowance		
		Basic Pay	DA	Basic Pay	DA	Given	To be Given	Excess
1	R. Mohan Kumar, Kazhakam, Kodungoor	16180	13915	16980	14603	13244	12620	624
2	M.S. Sumesh, Thakil, Kodungoor	11620	9993	11920	10251	9298	9064	234
3	M.G. Gopakumar, Sambandhi, Kodungoor	11620	9993	11920	10251	9298	9064	234
4	N.B. Harikrishnan, Watcher, Vettikkadu	8730	7508	8960	7706	6999	6809	190
5	Shainesh Babu .K.V, Santhi, Vettikkadu	9440	8118	--	--	7363	5664	1699*
						<b>Total</b>		<b>2981</b>

*\* Claiming of National Holiday Allowance on the days (ie 28.08.15, 29.08.15 & 30.08.15) when he availed leaves.*

Excess amounts paid may be recovered from the officers responsible and remitted to Devaswom Fund.

**19-8. Kuthaka Register – not maintained**

As per the Auction Diary produced, the right to vend pooja articles, to collect neerajanasishtam coconut and to collect usufructs in various Devaswoms under Kidangoor sub group for 2016-17 was auctioned vide Auction proceedings dated 09.03.16 and 29.03.16 and fetched an amount of Rs. 4,84,650/-. Hence the Sub Group Officer was requested to produce the Kuthaka register vide Audit Requisition No. 1 dated 25.07.18 and Audit Enquiry No. 1 dated 27.07.18. In response to the letter the Sub Group Officer produced a Kuthaka register in which details of kuthakas upto the period 06/14 were recorded, thereafter Kuthaka register was not maintained. Hence the attention of Assistant Devaswom

Commissioner, Mundakkayam is solicited in this regard for issuing strict directions for the maintenance of Kuthaka register.

**19-9. Non-maintenance of DFF No. 2 (Nadavaravu) Register**

As per Rule 9 of Devaswom Fund Account Rules, a register in Form No. 2 should be kept for all receipts as Nadavaravu whatever their nature be. The Sub Group Officer, Kodungoor Devaswom was requested to furnish the DFF No. 2 register for the audit period vide Audit Requisition No. 1 dated 25.07.18 and Audit Enquiry No. 1 dated 27.07.18. In response to the same the Sub Group Officer produced a DFF No. 2 register, but the register contains details of nadavaravu for the period 2013-14. Hence strict direction may be issued for the proper maintenance of Nadavaravu (DFF No. 2) Register.

**19-10. Non-maintenance of Electricity Charge Register**

The Board vide ROC No. 5004/13/OAD dated 13.06.13 issued strict direction for the maintenance of Electricity Charge Register (allotting separate page for each consumer number) in all offices under the Board from 01.04.2013. On verification of Bill Copy Register of Kodungoor sub group for 2015-16, it was noticed that electricity charges in respect of various consumer numbers were remitted from Devaswom Fund. As requested vide Audit Requisition No. 1 dated 25.07.18 and Audit Enquiry No. 1 dated 27.07.18, the Sub Group Officer Kodungoor Devaswom produced an electricity charge register, but the register contains details of electricity charges remitted up to 02/2015 only. Hence the attention of the Assistant Devaswom Commissioner, Mundakkayam is solicited in this regard to issue strict directions for the compliance of aforesaid Board order.

**ARANMULA GROP**

**20.RANNIRAMAPURAM DEVASWOM**

**20-1. DFF No.6 vazhipadu receipts-short/omission –loss to Devswom Fund. Rs.2639/-**

The vazhipadu receipts of DFF No.6 from 293244 to 293000 (Book No.2933) issued to Ramapuram Devaswom and receipts from 668966 to 668975 (Book No.6690) issued to Prayar Devaswom were not posted in the DFF No.7 register. The above mentioned receipts amounted to Rs.2639/- [Rs.2039/- (vide receipt book No.2933) + Rs.600/- (vide receipt book No.6690)]. An audit enquiry No.1 & 2 dated 24.08.17 was served in this regard, but no reply has been received yet. The amount of short Rs.2639/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**20-2. Verification of DFF No.6 (special) marriage receipts – Omission - Loss Rs.2250/-**

While verifying the DFF No.6 (special) marriage receipts with cash book, the following short remittance were noticed.

Name of Devaswom	Receipt No./Date	Amount (Rs.)	Amount as per cash book (Rs.)	Omission (Rs.)
Prayar	128319/04.05.15	750	--	750
	128320/28.05.15	750	--	750

	128321/27.08.15	750	--	750
			<b>Total</b>	<b>2250</b>

This short remittance of Rs.2250/- was brought to the notice of the officer responsible through audit enquiry No.2 dated 24.08.17, but no reply has been furnished so far. The amount of Rs.2250/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**20-3. Verification of DFF No.7 to cash book-Short/omission - Loss Rs.2260/-**

While verifying DFF No.7 register with DFF No.9 cash book, the following short remittances were noticed.

Sl. No.	Name of Devaswom	Date	Amount as per DFF No.7 register (Rs.)	Amount as per DFF No.9 register (Rs.)	Short/ Omission (Rs.)
01	Ramapuram	10.04.15	491	--	491
02	Ramapuram	11.04.15	1069	--	1069
03	Bhagavathy kunnu	10.04.15	1294	594	700
				<b>Total</b>	<b>2260</b>

The short remittance of Rs.2260/- was brought to the notice of the officer responsible vide audit enquiry No.2 dated 24.08.17, but no reply has been furnished yet.

The amount of Rs.2260/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**20-4. Receipt Book (DFF No.6) not produced for audit**

DFF No.6 receipt books 2943 and 2946 were issued to Ramapuram Devaswom and which were posted in the DFF No.7 register. But these receipt books were not produced to audit. So audit could not verify the authenticity of the amounts recorded in the DFF No.7 register. An audit enquiry No.1 dated 24.08.17 was served to the SGO, but no reply has been furnished yet.

The above mentioned receipt books may be produced for audit.

**21.CHENGANNOOR DEVASWOM**

**21.1. Verification of KanikkaMahazar–Short accounting of Kanikka amount – Loss Rs. 670/-**

Verification of Kanikka Mahazar revealed certain instances of short accounting of kanikka amount received due to wrong totalling as noted below.

Sl. No.	Date of Mahazar	Name of Devaswom	Actual amount received	Amount recorded	Short (Rs.)
1	11.09.2015	Chengannoor (Vanchi No. 23)	9510	9110	400
2	30.03.2016	Chengannoor (18 Vanchies)	438577	438307	270
				<b>Total</b>	<b>670</b>

The short credit of Rs. 670/- may be recovered from the official at fault and remitted to Devaswom Fund.

**21-2. Verification of DFF No. 6 receipts with DFF No. 7 register – Omission from accounting – Loss Rs. 196/-**

While verifying DFF No. 6 receipts with DFF No. 7 register, the following cases of omission from accounting were noticed.

Sl. No.	Receipt No./Date	Item	Amount Collected	Amount accounted in DFF No. 7	Omission (Rs.)
1	208504/13.05.15	Payasam - ½ ltr	60	--	60
2	214800/21.06.15	Ayilyapooja	30	--	30
3	371223/16.01.16	Neeranjanaam – 2 Nos. (Muthalkoottu only)	16	--	16
4	377497/28.02.16	Karukahomam	25	--	25
5	377498/28.02.16	Pithrupooja	15	--	15
6	377499/28.02.16	Thalicharthu	25	--	25
7	377500/28.02.16	Thalicharthu	25	--	25
				<b>Total</b>	<b>196</b>

Loss amount of Rs. 196/- may be made good from the officer responsible and remitted to Devaswom Fund.

**21-3.Verification of DFF No.7 register with DFF No.9 cash book– Short accounting–Loss Rs.100/-**

As per DFF No. 7 register of Thrikkannapuram Devaswom, amount of Rs. 3991/- was collected towards vazhipaduMuthalkoottu on 09.06.15. It was wrongly accounted as Rs. 3891/- in DFF No. 9 cash book, which resulted in a loss of Rs. 100/-. Loss amount of Rs. 100/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**21-4. Performance of ‘Ksheeradhara’vazhipadu – Supplier cost drawn without Board sanction**

In Chengannoor Devaswom ‘Ksheeradhara’ vazhipadu is being performed by collecting Rs. 215/- for each vazhipadu, out of which Rs. 75/- is remitted as Muthalkoottu. An amount of Rs. 140/- is drawn as supplier cost from the above vazhipadu. Vide Audit Enquiry No. 1 dated 13.10.16 it was enquired whether drawal of supplier cost for ‘Ksheeradhara’ vazhipadu was approved by the Board. But no reply was furnished in this regard. Supplier Cost for Ksheeradharavazhipadu was drawn till the month of September 2015. Details of performance of ‘Ksheeradhara’ vazhipadu, remittance as ‘Muthalkoottu’ and drawal of supplier cost are tabulated below.

Month	No. of vazhipadu	Muthalkoottu remitted	Supplier Cost drawn
April 2015	20	1500	2800
May 2015	18	1350	2520
June 2015	9	675	1260
July 2015	13	975	1820
August 2015	21	1575	2940
September 2015	6	450	840

Clarification from Board authorities may be sought regarding the unauthorized drawal of Supplier cost for ‘Ksheeradhara’ vazhipadu.

**21-5. Thulabharam Receipts – Muthalkoottu – Short/omission from credit – Loss Rs. 1805/-**

On verification of Thulabharam DFF No. 3 (Special) receipts with reference to ledger and DFF No. 9 cash book, the following short/omissions were noticed.

Sl. No.	Receipt No. & Date	Amount received	Amount accounted	Short (Rs.)
1	9693/04.10.15	60	--	60
2	9697/07.10.15	1685 (60 + 1625 Muthalkoottu + Costof 65 kg Sugar)	--	1685
3	9832/20.02.16	60	--	60
			<b>Total</b>	<b>1805</b>

The loss amount may be made good from the officer responsible and remitted to Devaswom Fund.

**21-6. Verification of Special 6 Marriage receipts with DFF No. 9 cash book– Short credit Rs. 150/-**

In Chengannoor Devaswom an instance of short credit of Muthalkoottu due form special 6 marriage receipt was found. Details are shown below.

Receipt No./Date	Muthalkoottu Due	Credited in DFF No.9	Short (Rs.)
130930/21.06.15	750	600	<b>150</b>

The above short credit of Rs. 150/- may be made good.

**21-7. Verification of DFF No. 1 Receipts – Short accounting – Loss Rs. 750/-**

On verification of DFF No. 1 receipts with DFF No. 2 and 9 registers, the following short accountings were observed.

Sl. No.	DFF No.1 Receipt No./Date	Particulars	Amount collected (Rs.)	Amount accounted (Rs.)	Short (Rs.)
01	25865-25877/01.11.15	Manjalpara - 14	3500	3250	250
02	76730-76755/03.02.16	Manjalpara - 29	7250	6750	500
				<b>Total</b>	<b>750</b>

This was enquired into vide Audit Enquiry No. 07 dated 24.10.16, but no reply was received. Hence the amount vizRs. 750/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

**22.ELAVUMTHITTA DEVASWOM**

**22-1.Verification of DFF No. 6 receipts with DFF No.7 register-omission from accounting -Loss Rs.60/-**

While verifying DFF No. 6 receipts with DFF No.7 register, following cases of omission from accounting were noticed.

DFFNo.6 receipt No./Date	Item	Amount collected	Amount accounted in DFF No.7 register	Omission (Rs)
429579/29.07.15	Rakthapuzhpanjali Payasam (¼ ltr.)	55	--	55
480606/11.08.15	Charadu pooja	5	--	5
			<b>Total</b>	<b>60</b>

Amount of Rs.60/- may be recovered from the office responsible and remitted to Devaswom Fund.

**22-2. Thulabharam nadavaravu-Jaggerynot accounted –Loss Rs.1750/-**

On verification of DFF No.3 (Special) receipts DFF No.1 receipts and DFF No.9 register, it is noticed that the following quantities of Jaggery are omitted from accounting.

Sl. No.	DFF No.3 (Special) Receipt/Date	Quantity	Rate (Rs)	Amount (Rs)
01	19677/26.09.16	63 kg	25	1575
02	19678/23.10.15	7 kg	25	175
			<b>Total</b>	<b>1750</b>

The above amount may beremitted to Devaswom Fund.

**22-3. Verification of DFF No.3 receipts – Para articles not auctioned-Loss Rs.2145/-**

On verification of DFF No.3 receipt auction diary, ledger and DFF No.9 register the following ‘para’ articles are not seen auctioned or its value remitted to Devaswom Fund.

Sl. No.	DFF No.3 receipt/Date	Para article	Value
01	119142/26.12.15	Nelpara (1)	60
02	119143/26.12.15	Panchasara para (1)	250
03	119144/15.02.16	Aripara, Avalpara, Malarpara, Sarkarapara (1 each)	645
04	119145/18.02.16	-do-	645
05	119146/18.02.16	Avalpara, Malarpara, Sarkarapara (1 each)	445
06	119070/27.08.15	Manjalpara (1)	100
		<b>Total</b>	<b>2145</b>

Loss amount of Rs.2145/- maybe recovered from the officer responsible and remitted to Devaswom Fund.

**23.ARANMULA DEVASWOM**

**23-1. Verification of DFF No.6 receipts with DFF No.7 register - Short/omission-Loss Rs.2580/-**

On verification of DFF No.6 receipts with DFF No.7 register, following cases of short/omission from accounting were noticed.

DFF No.6 receipt No. & Date	Item	Amount collected (Rs)	Amount accounted in DFF No.7 register (Rs)	Short/ Omission (Rs)
106946/03.04.15	Palpayasam Pithrupooja	40	0	40
352855/10.04.15	Payasam (¼ ltr.)	30	0	30
353499/12.04.15	Thrikaivenna	10	0	10
358891/18.04.15	Pithrupooja Palpayasam	40	0	40
358942/18.04.15	Pithrupooja } Palpayasam } 4 nos	160	40	120
24090-24100/08.10.15	Various vazhipadus	1440	0	1440
25047-25050/08.10.15	Various vazhipadus	100	0	100
24316/08.10.15	Ikyamathya sooktharchana (2)	50	25	25
24551/08.10.15	Palpayasam (½ ltr.)	50	0	50
24552/08.10.15	Thrikaivenna	10	0	10

250006/08.10.15	Santhana gopalarchana (2)	50	0	50
45473/29.10.15	Vidyagopalarchana (2)	50	0	50
47108-109/ 05.11.15	Archana (2)	50	0	50
47390/06.11.15	Thrimadhuram	10	0	10
661779-661800/ 02.09.15	Various vazhipadu	555	0	555
			<b>Total</b>	<b>2580</b>

Audit Enquiry No.5 dated 24.05.18 was served in this regard, but no reply was furnished. Loss of Rs.2580/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**23-2. Verification of Kanikka mahazar-Short accounting – Loss to Devaswom Fund Rs.46/-**

On verification of Kanikka mahazar, the following short accounting was found.

Date	Devaswom	Name of vanchi	Denomination	No.of coins/ notes	Actual amount	Amount accounted	Short (Rs)
05.10.15	Moorthitta Ganapathi	Total of all vanchies	--	--	57401	57395	6.00
14.10.15	Aranmula	Vanchi Addl. No.5	Rs.2/-	116	2320	2280	40.00
						<b>Total</b>	<b>46.00</b>

The above amount may be realized from the officer responsible and remitted to Devaswom Fund.

**23-3. Verification of DFF No.6 (Spl.) marriage receipts-short accounting-Loss to Devaswom Fund Rs.2000/-**

On verification of DFF No.6 (Spl.) marriage receipts, the following short accounting was found.

Date	Receipt No.	Total amount collected	Cleaning, Nagaswaram Vechorukku expenditure	Balance to be remitted	Amount remitted	Short (Rs)
19.08.15	129457	3905	365	3540	1540	2000

The above amount viz Rs.2000/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**23-4. DFF No.3 receipts - Cost of nadavaravu articles not remitted-Loss Rs.1315/-**

On verification of DFF No.3 receipts, it was found that the nadavaravu articles received as per the following receipts were neither entered in the stock register nor the value of these articles remitted to Devaswom Fund.

Sl. No.	Receipt No. & Date	Items received as nadavarau	Rate (Rs)
01	65291/26.04.15	Nelpara - 1	60
02	65292/10.05.15	„	60
03	65293/10.05.15	„	60
04	65294/10.05.15	„	60

05	65295/10.05.15	„	60
06	65296/10.05.15	„	60
07	65297/09.06.15	„	60
08	65298/18.06.15	Aval para -1 Arippara-1 Jaggery para-1	570
09	65299/10.08.15	Malarpara-1 (മലർപ്പറ)	75
10	65300/26.09.15	Sugar para -1	250
		<b>Total</b>	<b>1315</b>

This was enquired into vide audit enquiry No.4 dated 25.05.18. But no reply has been furnished so far. Hence the loss sustained to Devaswom Fund for Rs.1315/- may be recovered from the officer responsible and remitted to Devaswom Fund along with penal interest @ 18%.

**23-5. Verification of DFF No.3 (special)Thulabharam receipts-short accounting – Loss Rs.2540/-**

On verification of DFF No.3 (special) Thulabharam receipts with thulabharam register and DFF No.9 register, the following short accounting towards thulabharam muthalkoottu and cost of articles were observed.

Sl. No.	Receipt No./Date	Amount collected (Rs)		Total	Amount credited	Short (Rs)
		Muthalkoottu	Cost of articles collected/Due			
01	12765/12.04.15	60	360	420	360	60
02	12846/03.05.15	120	--	120	60	60
03	12887/13.05.15	180	--	180	60	120
04	12930- 12934/27.05.15	300	1750	2050	1550	500
05	13099/05.07.15	60	--	60	--	60
06	13100/05.07.15	60	875	935	--	935
07	13103/06.07.15	120	--	120	60	60
08	13107/06.07.15	60	1750	1810	1165	645
09	13877/12.09.15	60	275	335	235	100
					<b>Total</b>	<b>2540</b>

This was enquired into vide Audit Enquiry No.6 dated 25.05.18, but reply was not received. Hence Rs.2540/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

**23-6. Verification of stock register of nadavaravu articles-Loss Rs.1295/-**

(1) As per the stock register of nadavaravu articles produced, the total quantity of sugar received through thulabharam receipts No.13001/28.05.15 to 13140/15.07.15 was 818kg and the total quantity of Jaggery received vide Rt. No.12985/06.06.15 was 471kg. But the quantity of sugar and jaggery handed over by Sri. K. Gopalakrishna Pillai, Administrative Officer to Sri. S.Ajithkumar, Administrative Officer. But the recroding in the charge mahazar dated 16.07.15 they were shown 789kg and 461kg respectively resulting in a short of 29 kg of sugar and 10kg of jaggery. This was enquired into vide Audit Enquiry No.6/25.05.18 but no reply was received. Hence the loss in this regard @ Rs.975/- (Rs.725/-+Rs.250/-) with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.



(2) As per the charge mahazar dated 16.07.15, 20 kg of Aval was received by Sri. S.Ajithkumar, Administrative Officer, but the same was neither seen accounted in stock register nor auctioned. This was enquired into vide Audit Enquiry No.6/25.05.18, but no reply was received. Hence the cost of 20 kg of Aval @ Rs.16/- per kg (vide auction proceedings dated 31.07.15) viz Rs.320/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

**24. MURINGAMANGALAM DEVASWOM** - Obervation in Part II- NIL

**25. MALAYALAPPUZHA DEVASWOM**

**25-1. Verification of DFF No. 6 Receipts with DFF No. 7 register –**

**Short accounting - Loss Rs. 900/-**

On verification of DFF No. 6 receipts with DFF No. 7 register, the following omissions from accounting were noticed. The details are as follows. The amount viz Rs. 900/- may be recovered from the officer responsible and remitted to Devaswom Fund.

DFF No. 6 receipt No.	Date	Amount as per DFF No. 6	Amount as per DFF No. 7	Short (Rs.)
6311-6385 (Book No. 16) (Chavi pooja)	12.07.15	1125 (75 x Rs. 15/-)	225	<b>900</b>

**25-2. Verification of Special tickets, short/omissions in DFF No.7 (special) register- Loss Rs.1530/-**

On verification of the special tickets of Malayalappuzha Devaswom with reference to special DFF No. 7 register & DFF No. 9 register, the following instances are seen omitted from accounting or short accounted.

Sl. No.	Special tickets From-To/Date	Item & No. of tickets	Total amount to be credited	Total amount credited in DFF No.7	Short/ omission (Rs.)
01	51704-51710/08.12.15	Suktharchana-7 No.	175 (7x25)	150 (6x25)	25
02	51877-51935/25.12.15	Suktharchana-59 No.	1475 (59x25)	1450 (58x25)	25
03	87864-87919/11.01.16	Malapooja – 56 No.	560 (56x10)	Nil	560
04	88049-88110/21.01.16	Malapooja – 62 No.	620 (62x10)	Nil	620
05	83911-84001/27.09.15	Cheriyapattu-91 No.	910 (91x10)	900 (90x10)	10
06	1079/22.09.15	Chavirakku-1 No.	25	15	10
07	1087-1089/27.09.15	Chavirakku-3 No.	75	45	30
08	1090/12.02.16	Chavirakku-1 No.	25	15	10
09	334334-334655/21.02.16	Nelppara-322 No.	32200 (322x100)	32100 (321x100)	100
10	33905-33906/29.12.15	Aravana-2 No.	90 (2x45)	45 (1x45)	45
11	34045-34046/02.02.16	Aravana-2 No.	90 (2x45)	45 (1x45)	45
12	3162/17.03.16	Pithrupooja-1 No.	15	5	10
13	427897-428217/12.12.15	Ashtotharchana-321 No.	3210 (321x10)	3200 (320x10)	10
14	430682-431387/25.12.15	Ashtotharchana-706 No.	7060 (706x10)	7050 (705x10)	10
15	438112-438705/31.01.16	Ashtotharchana-594 No.	5940 (594x10)	5930 (593x10)	10
16	444223-444827/26.02.16	Ashtotharchana-605 No.	6050 (605x10)	6040 (604x10)	10
				<b>Total</b>	<b>1530</b>

The above loss amount may be remitted to Devaswom Fund.

**25-3. Thulabharam receipts - Panavaka short credited- Loss Rs. 240/-**

On verification of DFF No. 3 (Special) Thulabharam receipts, it was noticed that the following amounts collected towards Thulabharam panavaka were not credited in DFF No. 9 cash book.

Sl. No.	Receipt No.	Date	Amount in Special 3	Amount credited in DFF No. 9 cash book	Short (Rs.)
1	13441-443	05.09.15	180	120	60
2	14393-395	09.11.15	180	120	60
3	14574	05.02.16	60	--	60
4	14621-624	28.02.16	240	180	60
				<b>Total</b>	<b>240</b>

The short credited amount of Rs. 240/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**25-4. Verification of Computer receipts - Irregularities noticed**

On verification of computer receipts (DFF No. 6) with computer statement, the following numbers were found missing. The details are given below.

Sl.No.	Date	Missing Receipt No.
1	13.04.15	5270312
2	15.05.15	5336169
3	15.05.15	5384358
4	19.06.15	5386372

The aforesaid receipts were not recorded in DFF No. 7 statement. An audit enquiry No. 3 dated 22.06.18 was issued seeking explanation in this regard, for which no reply was furnished. Though there is no direct loss of money, there exist a chance for misappropriation. A detailed enquiry may be ordered in this matter.

**HARIPPADU GROUP**

**26.PANDAVARKAVU DEVASWOM**

**26-1.Verification of DFF No.6 (special)-Ashtothararchana tickets-Omission-Loss Rs.1620/-**

On verification of DFF No.6 (special) tickets with DFF No.7 register it was noticed that the following receipts were not accounted.

Devaswom	Book No.	Receipt No./Date	Amount to be accounted in DFF No.7 register	Amount accounted (Rs)	Loss (Rs)
Karunamuttom	EE 988	<u>987059-987220</u> 12/2015	162x10=1620	Nil	1620

The loss amount of Rs.1620/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**26-2. Verification of DFF No.3 (Special) receipts – Articles received are not auctioned –Loss Rs.2450/-**

On verification of DFF No.3 (Special) receipts with ledger and auction diary certain articles received are neither taken into stock nor auctioned. The details are given below.

Name of Devaswom	Receipt No. & Date	Particulars	Value (Rs)	Remarks
Kannamuttom Devaswom	62243/20.02.16	Pazhakkula-4	200	As per previous auction @ Rs.50/each
Pandavarkavu Devaswom	678/04.10.15	Jaggery 20 kg	500	@ Rs.25/kg (Dept. rate)
„	1041/26.01.16	Sugar 15 kg	375	„
„	1065/24.02.16	Jaggery 55 kg	1375	„
		<b>Total</b>	<b>2450</b>	

The matter was enquired vide audit enquiry No. dated 24.08.17 but no reply was furnished hence the value of the above articles Rs.2450/- with penal interest may be realized and remitted to Devaswom Fund.

**26-3. DFF No.4 A Thiruvabharanam register is not maintaining -urgent action needed.**

As the thiruvabharanam register (DFF No.4A) of Pandavarkavu sub group is in a dilapidated condition. The Thiruvabharanam Commissioner conducted a physical examination on 30.09.15 and prepared a statement and directed the SGO to prepare a new Thiruvabharanam register. But till date the said register is not prepared. On verification of DFF No.3A receipts it is noticed that the following articles received by the Sub Group Officer, Pandavarkavu on 30.09.15 and these items have not entered in any register so far. Details of the valuable items received of 30.09.15 are given below.

Name of Devaswom	Receipt book No.	Receipt No. and Date	Particular
Kollaka Poroormadam	1246	124568/26.11.15	Jeevatha made in wood (1 no.)
Elankam	1246	124569/11.12.15	Sword made in gold (8gm)
Karunamkuttam	1246	124570/04.03.16	Thirumukham made in silver (1.6kg)

Reason for non-maintaining of Thiruvabharanam register was enquired vide audit enquiry No.1 dated 23.08.17, but no reply was furnished. Higher authorities may look into this matter and urgent steps may be taken to maintain the Thiruvabharanam register in the sub group.

**27. HARIPPADU DEVASWOM**

**27-1. Verification of Special 7 register with DFF No. 7 & DFF No. 9 registers-Short accounting – Loss Rs. 1705/-**

On verification of special 7 register with DFF No. 7 register and DFF No. 9 cash book,a short accounting as detailed below was noticed.

Date	Amount in Special 7 register	Amount accounted in DFF No. 7 register	Short (Rs.)
07.11.2015	6026	4321	<b>1705</b>

An Audit Enquiry (No. 1 dated 22.09.17) was served in this regard, but no reply was furnished. The loss amount of Rs. 1705/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

**27-2. Verification of DFF No. 7 register with DFF No. 9 cash book –Short credit– Loss Rs. 620/-**

On verification of DFF No. 7 register with DFF No. 9 cash book, the following short accountings were noticed.

Sl. No.	Date	Amount as per DFF No. 7 register	Amount accounted in DFF No. 9 cash book	Short (Rs.)
01	19.08.15	8816	8316	500
02	28.02.16	10769	10649	120
			<b>Total</b>	<b>620</b>

An Audit Enquiry (No. 1 dated 22.09.17) was served in this regard, but no reply was furnished. The loss amount of Rs. 620/- with penal interest may be made good from the officer responsible and remitted to Devaswom Fund.

**27-3. Verification of DFF No. 1 Receipts with DFF No. 2& 9 Registers– Short/omission –Loss Rs. 2108/-**

On verification of DFF No. 1 receipts with DFF No. 2 and 9 registers, the following cases of short accounting and omissions are noticed.

Receipt No./Date	Particulars	Amount (Rs.)		
		Collected	Accounted	Short/Omission
98893/10.06.15	Photo	100	--	100
98914-24/22.06.15	NadavaravuSamanavila	920	720	200
98967/15.07.15	Athazhakanji	1750	--	1750
99112-13/20.09.15	Auction	605	547	58
			<b>Total</b>	<b>2108</b>

The matter was enquired vide Audit Enquiry No. 1 dated 22.09.17, but no reply was furnished. Hence the amount of Rs. 2108/- may be realised from the officer responsible and remitted to the Devaswom Fund.

**27-4 Verification of DFF No. 6 (Special)receipts– Omission- LossRs. 750/-**

On verification of DFF No. 6 (Special) receipts, the following omission is noticed.

Name of Devaswom	Receipt No./Date	Amount (Rs.)		
		Collected	Accounted	Omission
Harippad	57691/03-2016	750	--	<b>750</b>

The matter was enquired vide Audit Enquiry No. 1 dated 22.09.17, but no reply was furnished. In these circumstances the omitted amount of Rs. 750/- may be realised from the officer responsible and remitted to the Devaswom Fund.

**27-5. Verification of Auction Diary – Short remittance - Loss Rs. 756/-**

The following case of short remittance is noticed while verifying the auction diary.

Date	Particulars	Amount (Rs.)		
		Collected	Remitted	Short
09.10.2015	Coconut Auction	2933	2177	<b>756</b>

The matter was enquired vide Audit Enquiry No. 1 dated 22.09.17, but no reply was furnished. The amount of Rs. 756/- may be realised from the officer responsible and remitted to the Devaswom Fund.

**MAVELIKKARA GROUP**

**28. KANDIYOOR DEVASWOM** - Observation in Part II - NIL

**29. CHETTIKULANGARA DEVASWOM**

**29-1. Verification of Kanikka Mahazar – Short credit of Rs. 1930/-**

As per Kanikka Mahazar dated 25.02.16 the total receipt recorded was Rs. 2,49,002/- . Out of this Rs. 2,47,072/- only was seen credited to Devaswom account vide chalan No.

1513, dated 25.02.16 at DhanaLekshmi Bank, Mavelikkara. This resulted in a short credit of Rs. 1930/- which may be recovered from the officer at fault and remitted to Devaswom Fund.

**29-2. Verification of DFF No. 6 receipts with DFF No. 7 register – Short/omission – Loss Rs. 72/-**

On verification of DFF No. 6 receipts with DFF No. 7 register, the following short credits/omissions were noticed.

Sl. No.	Receipt No./ Date	Devaswom	Item	Amount Collected	Muthalkoottu		Short (Rs.)
					Due	Remitted	
1	<u>997858</u> 15.05.15	Kozhinjanalloor Devaswom	Ashtothararchana - 2	20	19.50	--	20.00
2	<u>26547</u> 15.11.15		Pushpanjali – 2 KadumPayasam – ¼ ltr	95	68	44	24.00
3	<u>26890-26893</u> 01.12.15		Ashtothararchana – 3 KadumPayasam – ¼ ltr	75	49.25	30	19.25
4	<u>27070-27073</u> 18.12.15		Ashtothararchana - 6	60	58.50	50	8.50
						<b>Total</b>	<b>71.75</b>
							<b>Rs. 72/-</b>

The loss amount of Rs. 72/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**29-3. Verification of collection statements of computerized vazhipadu counters with DFF No.7 register –Short credit-Loss Rs.150/-**

While verifying collection statements of computerized vazhipadu counters with DFF No.7 register, the following instances of short credit in vazhipadumuthalkoottu were noticed.

Date	Total amount collected	Muthalkoottu as per collection statement	Muthalkoottu accounted in DFF No.7 register	Short (Rs)
24.05.15	51201	34860.37	34830.37	30
26.05.15	47796	30964.86	30949.86	15
28.05.15	40754	26368.09	26353.09	15
29.05.15	95541	67641.37	67596.37	45
30.05.15	37374	26950.93	26920.93	30
31.05.15	72685	49200.72	49185.72	15
			<b>Total</b>	<b>150</b>

Loss amount of Rs.150/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**29-4. Thulabharam articles-not accounted-Loss Rs.475/-**

The following articles received through thulabharam (Special 3) receipts were neither entered in the ledger nor corresponding value credited to Devaswom Fund.

Receipt No.	Date	Article	Quantity (kg)	Rate	Price
24299	10.07.15	Sarkara	07	25	175
23488	02.05.15	kuthari	15	20	300
				<b>Total</b>	<b>475</b>

The aforesaid amount of Rs.475/- may be made good from the officer responsible and remitted to Devaswom Fund.

**29-5. Thulabharam ledger - Totalling error - Loss Rs.275/-**

Incorrect totalling of the quantity of jaggery accounted in thulabharam ledger resulted in a loss of Rs.275/- as detailed below.

Closing Balance (kg)	Receipt (kg)	Total (kg)	Entered in ledger (kg)	Short (kg)	Rate (kg)	Price (kg)
2657.50 (as on 11.02.16)	92	2749.50 (as on 12.02.16)	2741.50	08	25	200
1394.00 (as on 08.03.16)	53	1447 (as on 09.03.16)	1444.00	03	25	75
					<b>Total</b>	<b>275</b>

The amount of Rs.275/- may be made good from the officer responsible and remitted to Devaswom Fund.

**29-6. Improper maintenance of registers.**

Periodical verification of the registers were not made by the competent authority especially stock register of receipt books. The details of receipt books (DFF No.3) were entered in posting register without date. The stock register is not verified or certified by competent authority. Indent and issue notes were not used for the issue and collection of receipt books. Certificate of count were not properly done, even in mahazar and auction diaries.

Systematic posting of the details in receipt books was not done in collection register. The receipt book number as per stock register and date were not recorded in collection registers (DFF No.2). Receipt book No., the alphabetic code, serial number of the receipt, date of posting of collection etc are to be recorded in the register. The exact number and quantity of articles received as per DFF No.3 are to be recorded in the stock register and auction diary. However it is not complied with. The defects noticed shall be rectified with intimation to audit.

**29-7. Issue of publications and sales.**

50 numbers of panchangam and 100 numbers of diaries received in stock during this year were sold out without using sales receipt (DFF No.1) and sales register. Sale of publications, without observing the procedures prevailing in Travancore Devaswom Board may be looked into. Hence the lawful procedures in the sale of publications is to be strictly complied with in future. An explanation for the lapse along with the details of rectification thereof may be communicated to audit.

**29-8. Land register**

The land register maintained in the Devaswom is very old and it is in dilapidated condition. The recordings made therein are faded due to ageing factor. Hence audit could not verify the register properly. Urgent action may be taken to reconstruct a new land register in accordance with ROC No.6458/99/L dated 07.10.99 and ROC No.3228/02/L dated 15.05.07.

**29-9. Non production of registers-stringent action solicited.**

In spite of repeated observations in audit notes of previous years, the registers noted below were not furnished for verification.

- (1) Tree register
- (2) Furniture register
- (3) Register of recoveries
- (4) Electricity charges register
- (5) Telephone charge register
- (6) Staff register
- (7) Casual leave register
- (8) Increment register
- (9) Register of disciplinary proceedings

Strict direction may be issued to the Administrative Officer for the proper maintenance of the above records as well as prompt furnishing of records for verification.

**30.KAYAMKULAM PUTHIYEDAM DEVASWOM**

**30-1. Verification of Ashtothararchana special tickets – Short accounting -Loss Rs.1280/-**

On verification of Ashtothararchana special tickets with stock register and DFF No.7 register, the following short accounting were noticed.

Sl. No.	Devaswom	Date	Receipt No. (From- To)	details of tickets sold and accounted			Amount (Rs)
				Actual	Accounted	Short	
01	Puthiyedam	28.08.15	291900-292000	100	--	100	1000
02	Koikkal	25.07.15	562381-562406	26	25	01	10
03	„	10.09.15	562496-562556	61	60	01	10
04	„	25.09.15	562557-562607	51	25	26	260
						<b>Total</b>	<b>1280</b>

An audit enquiry (No.2/18.09.18) was served in this regard, but no reply was furnished. Hence the loss amount of Rs.1280/- with penal interest may be made good from the officer responsible and remitted to Devaswom Fund.

**AMBALAPPUZHA GROUP**

**31.KALARKODE DEVASWOM**

**31-1. Short accounting of Special Tickets-Loss Rs.145/-**

On verification of special tickets of Kalarcode Devaswom for the year 2015-16, the following tickets are seen short accounted.

Sl. No.	Special ticket (From – To)/Date	Item	No. of tickets to be accounted	No. of tickets accounted	Short (Rs)
01	929787-875/12.04.15	Archana @ 10	89	88	10
02	630452-536/28.06.15	„	85	81	40
03	630709-743/02.07.15	„	35	34	10
04	630773-631000/ 04.07.15	„	228	227	10
05	115359-380/11.02.16	„	22	21	10

06	Book No.1305 521990-2000/ 22.04.15	Jaladhara @ 15	11	10	15
07	Book No.263 105059-076/19.06.15	Suktharchana @ 25	18	17	25
08	Book No.295 117791-867/24.08.15	„	77	76	25
				<b>Total</b>	<b>145</b>

The amount of Rs.145/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**31-2. Non-maintenance of land register-reg.**

Register depicting the details of land owned by the Devaswom is not seen maintained in Kalarcode Devaswom.

**31-3. Accounts of Thiruvulsavam submitted by Temple Advisory Committee- regarding**

The Temple Advisory Committee has submitted the accounts of 2015 thiruvulsavam of Kalarcode Devaswom. The accounts depicts a receipt of Rs.378850/- and an equal amount of expenditure. The following discrepancies were noted in audit.

- (1) The accounts of 2015 thiruvulsavam submitted by Temple Advisory Committee was not authenticated by any person, and not seen approved by Temple Advisory Committee.
- (2) Minutes of Temple Advisory Committee has not been produced.
- (3) No detailed vouchers in support of expenditure were produced. Only payee’s receipts in prescribed format alone duly produced.
- (4) Stock register of receipt books, details regarding number of coupons sealed by Travancore Devaswom Board etc has not been produced.
- (5) Receipt and payment accounts and expenditure vouchers pertaining to ‘parihara kriyas’ (remedial measures) of ‘Devaprasnam’ has not been produced for audit.

**32.KAMAPURAM DEVASWOM**

**32-1.Verification of DFF No.6 receipts with DFF No.7 register – Short/omission-Loss Rs.155/-**

On verification of DFF No.6 receipts with DFF No.7 register, the following short/omission were noticed.

Sl. No.	Receipt No./Date	Item	Muthalkoottu (Rs)		Short/ Omission (Rs)
			Due	Credited	
01	999004/16.04.15	Ayilyapooja	18	14	4
02	9584-16/27.10.15	Pushpanjali (3)	72	44	28
03	35562/29.05.15	Pushpanjali	24	15	9
04	916109/25.09.15	Bhagyasootha pushpanjali	24	--	24
05	17956/22.12.15	Muzhukappu Payasam	175	95	80
06	419710/24.03.16	Kaivattaguruthi Charadujapam	15	5	10
				<b>Total</b>	<b>155</b>



The omission/short amounting to Rs.155/- may be made good from the officer responsible and remitted to Devaswom Fund.

**32-2. Verification of special tickets with DFF No.7 register-short credit-Loss Rs.110/-**

On verification of Ashtothararchana special tickets with DFF No.7 register and DFF No.9 register, the following short accountings were noticed.

Sl. No.	Name of Devaswom	Serial No. of tickets/Date	Item	Amount (Rs)		
				Actual	Accounted	Short
01	Kamapuram Devaswom	939583-90/28.07.15	Ashtothararchana (8 nos.)	80	70	10
02	„	939886-00/27.08.15	Ashtothararchana (15 nos.)	150	50	100
					<b>Total</b>	<b>110</b>

The amount of Rs.110/- with penal interest may be made good from the officer responsible and remitted to Devaswom Fund.

**32-3. Non maintenance of Land register**

The land register is an important register which shows the details of land possessed by each Devaswom. But in the Kamapuram devaswom no such register is maintained. Hence urgent steps may be taken to maintain land register and produce the same for verification.

**32-4. Case still pending**

A land encroachment case (O.S.No.670//2010- Alappuzha Munsiff Court) against one Smt.Sarasamma, w/o Sugathan, Thekkethalackal House, Padinjare Muri, Karumadi village, Ambalappuzha is still pending to be settled in respect of Panayannarkavu Devaswom. But in the absense of suit register, the progress and action taken by the Devaswom could not be verified. Necessary action may be taken to maintain suit register and record the details of the case.

**33.CHALINARAYANAPURAM DEVASWOM –**

Observation in Part II -NIL

**34. CHERIYAKALAVOOR DEVASWOM**

**34-1. Non accounting of Thulabharam articles – Loss Rs. 1248/-**

On verification of DFF No. 3 (Special) thulabharam receipts with ledger, auction diary and DFF No. 9 cash book, it is seen that the following items were neither auctioned nor credited the value in DFF No. 9 register.

Receipt/Date	Items	Amount (Rs.)	Remarks
79271/26.08.15	Kula (ഏത്തക്കല) - 40 kg	960	Rate calculated on the basis of auction diary on 07.09.15 @ Rs. 24/kg
79272/07.09.15	Kula (ഏത്തക്കല) - 12 kg	288	
	<b>Total</b>	<b>1248</b>	

An Audit Enquiry No. 5 dated 14.09.18 was served in this regard, but no reply was furnished by the concerned. Hence the loss amount Rs. 1248/- may be recovered from the officer responsible and remitted to Devaswom Fund under intimation to audit.

**34-2. Verification of DFF No. 6 receipts with DFF No. 7 register –  
Short/omission - Loss Rs. 289/-**

While verifying the DFF No. 6 receipts with DFF No. 7 register, the following short/omissions were noticed.

Sl. No.	Book No.	Receipt No./Date	Item	Amount collected through DFF No. 6 receipts	Muthalkoottu		
					Due	Credited	Short/omission
01	9950	994933/11.04.15	Pushpanjali-1	25	25	NIL	25
02	9950	994982/11.04.15	Neeranjnam-1	8	8	NIL	8
03	9950	994983/11.04.15	Neeranjnam-2	16	16	NIL	16
04	238	23790/09.05.15	Ellu Nivedyam-2	24	24	8	16
05	9402	940128/08.10.15	Pushpanjali-2	50	48	24	24
06	9687	968667/08.11.15	Neeranjnam-2 (item received)	16	8	8	8
07	60881	60753/16.01.16	Neeranjnam-1 (item received)	8	8	NIL	8
		60754/16.01.16	Neeranjnam-2	16	16	NIL	16
08	4270	426988/17.03.16	Charadupooja-1	5	5	NIL	5
09	”	426989/17.03.16	Ellu Nivedyam-4	96	96	NIL	96
10	”	426990/17.03.16	Malapooja-1	10	10	NIL	10
11	”	426991/17.03.16	Neeranjnam-1 (item received)	8	8	NIL	8
12	”	426992/17.03.16	Ellu Nivedyam-1, Pushpanjali-1	49	49	NIL	49
						<b>Total</b>	<b>289</b>

An Audit Enquiry No. 4 dated 14.09.18 was served in this regard, but no reply was received. Hence the loss amount may be remitted to Devaswom Fund under intimation to audit.

**34-3. Verification of Kanikka Mahazar – Loss to Devaswom Fund Rs. 100/-**

On verification of Kanikka Mahazar, the following short accounting was noticed.

On 18.11.15, the number of coins of Rs. 2/- received were 121, in Madathumkara Devaswom – Sasthanada. The total of this comes to Rs. 242/- (Rs. 2 x 121). As against this only Rs. 142/- was accounted resulting in a short accounting of Rs. 100/-. Hence the amount of Rs. 100/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**34-4. Land Register**

As per the copy of settlement register in respect of Mararikulam Thekku Pakuthi in Cherthala Taluk, the following parcels of land belong to Cheriya Kalavoor Devaswom.

Survey No.	Description	Area
146/2	പുരയിടം പണ്ടാരവകപാട്ടം	36 Cent
146/3	”	3.56 Acre
146/4	”	1.21 Acre

But on verification of Land Register produced, it was noticed that the details of the aforesaid land were not recorded in the land register. Hence urgent steps may be taken to incorporate such details in land register and produce the same for verification in audit.

**35.AMBALAPPUZHA DEVASWOM**

**35-1. Verification of Special tickets – Short accounting – Loss Rs. 1100/-**

On verification of special tickets with DFF No. 7 register, the following short accounting were noticed.

Sl. No.	Date	Receipt No.	Vazhipadu	Number of Tickets to be accounted	Number of Tickets accounted	Rate	Short/ omission (Rs.)
1	17.05.15	87656 to 87920	Thrimadhuram	265	264	5	5
2	30.07.15	36512 to 36800	Thrikkaivenna	289	89	5	1000
3	08.09.15	212 to 239	Malacharth	28	18	5	50
4	17.09.15	764960 to 765000	Ashtothararchana	41	40	10	10
5	30.09.15	775764 to 775898	Ashtothararchana	135	134	10	10
6	31.03.16	57000 to 57357	Pushpanjali	358	357	25	25
					<b>Total</b>		<b>1100</b>

An Audit Enquiry No. XII (1) dated 27.06.18 was served in this regard, but no reply was furnished. Hence the loss amount of Rs. 1100/- with penal interest may be made good from the officer responsible and remitted to Devaswom Fund.

**35-2. Verification of DFF No. 1 receipt– Short/omissions noticed –Loss Rs. 2601/-**

On verification of DFF No. 1 receipts with DFF No. 9 revenue cash book, the following cases of short/omissions were noticed.

Sl. No.	Receipt No./Date	Item	Amount Collected (Rs.)	Amount Remitted (Rs.)	Short/ Omission (Rs.)
1	201125 to 201128/16.01.16	Annadhanam	1202	1101	101
2	200233 to 200234/31.10.15	”	550	NIL	550
3	200462 to 200464/28.11.15	”	301	101	200
4	94663/15.12.15	Athazhakanji	1750	NIL	1750
				<b>Total</b>	<b>2601</b>

This was enquired into vide Audit Enquiry No. XI dated 27.06.18. But no reply was furnished so far. Hence the loss to Devaswom Fund for Rs. 2601/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**35-3. Liability Register**

As per ROC No. 3426/HCA/04 dated 09.02.04, liability register is essentially to be maintained. But in Ambalappuzha Devaswom, this register is not seen maintained properly. The liability register produced for verification is a blank one, which is improper. In reply to Audit Enquiry No. 7 dated 26.06.18, the Administrative Officer stated that there is no liability register maintained in the Devaswom.

Hence the matter is brought to the attention of higher authorities and liability register is to be properly maintained, updated and furnished to audit for verification.

#### **35-4. Accountant held full charge even when Administrative Officer was on duty**

A notable discrepancy during the period of audit found in the Devaswom was the Accountant Smt. C. Jayasree holding the full charge of the Administrative Officer throughout the years whenever other officers were posted and exercised their powers as the Administrative head of the Devaswom. (Smt. C. Jayasree held full charge of Administrative Officer from 05.11.13 to 08.12.15). During the said period, as per the Mahazar, the following officers were posted/allowed to hold the charge of the Administrative Officer in the Devaswom. Sri. K. Jayakumar, Junior Superintendent, AC Office, Ambalappuzha (Mahazar dated 15.11.13, 31.05.15 and 23.07.15), Sri. M.P. Harikumar, Administrative Officer (Mahazar dated 05.12.13), Sri. R. Harikumar, Administrative Officer (Mahazar dated 31.05.15) and Sri. G. Nandakumar, Administrative Officer (Mahazar dated 23.07.15). The Accountant was, in fact, relieved of her charge as Administrative Officer when she was transferred to another office on 08.12.15.

It is, in all sense, a strange and serious laxity on the part of the Administrative Officers who had taken charge or posted to hold the charge in the Devaswom. The Administrative authorities (Assistant Commissioner and Deputy Commissioner concerned) have failed to take necessary steps to avoid such an unlawful situation. This incident throws light on the laxity on the part of the concerned. Such incidents should definitely be checked in future.

#### **35-5. Verification of Stock Register of receipt books**

On verification of stock register of receipt books, certain irregularities were noticed. They are,

- 1) No demand notice is issued by the Administrative Officer demanding the total number of receipt books in each event required.
- 2) No certificate/records was issued from the part of Assistant Devaswom Commissioner stating the total number of receipt book in each event delivered to the Administrative Officer.
- 3) Even though a stock register is kept in this Devaswom adequate entries were not made in it. The authenticity of the issuance of receipt books is not recorded in the stock register by the Assistant Devaswom Commissioner.
- 4) Alphabetical serial number of receipt books is not recorded in the stock register, even though, same serial number of receipt books were used in the same financial year.
- 5) Date of deduction of receipt books and the serial number of receipt book deducted from stock are not recorded in the stock register.
- 6) Annual verification of stock register is not certified by the Administrative Officer.

### **KARUNAGAPPALLI GROUP**

**36.ERUVA DEVASWOM**

**36-1. Verification of DFF No.6 receipts-Short accounting - Loss Rs.170/-**

On verification of DFF No.6 receipts with DFF No.7 register, the following cases of short accounting were noticed.

Sl. No.	Receipt No. and Date	Particulars	Amount (Rs)		
			Collected	Accounted	Short (Rs)
01	438319/14.04.15	Bhagavathiseva Ganapathihomam	265	225	40
02	8178/23.06.15	Nelpara (1)	100	10	90
03	8186/23.06.15	Ganapathihomam (2)	80	40	40
				<b>Total</b>	<b>170</b>

The loss amount of Rs.170/- with penal interest may be recovered and remitted to Devaswom Fund.

**36-2. Verification of DFF No.7 register with DFF No.9 Revenue cash book-Short credit- Loss Rs.1271/-**

On verification of DFF No.7 registers with DFF No.9 register, a short accounting as detailed below was noticed.

Date	Amount (Rs)		
	As per DFF No.7 register	As per DFF No.9 register	Short (Rs)
18.01.16	2053	782	1271

An amount of Rs.1271/- with penal interest may be realized from the officer responsible and remitted to Devaswom Fund.

**36-3. DFF No.3 (spl) Thulabharam receipts - Panavaka-Omission from accounting-Loss Rs.300/-**

On verification of DFF No.3 (spl) Thulabharam receipts, the following cases of omission from accounting in panavaka were noticed.

Sl. No.	Receipt No. and Date	No. of vazhipadu	Amount (Rs)		
			Collected	Accounted	Short (Rs)
01	23211/04.04.15	1	60	--	60
02	23214/08.04.15	1	60	--	60
03	23224-26/26.04.15	3	180	--	180
				<b>Total</b>	<b>300</b>

The amount of Rs.300/- with penal interest may be realized from the officer responsible and remitted to Devaswom Fund.

**36-4. Verification of Auction Diary-Loss Rs.65/-**

As per mahazar dated 04.02.16, 5 numbers of aval para were collected and kept the same at Devaswom to dispose through auction. But as per the Auction Diary dated 29.02.16, out of the above 5 numbers of aval para only 4 numbers were auctioned @ Rs.65/- each. This resulted in a short credit of Rs.65/-

An amount of Rs.65/- towards the value of aval para, which was not auctioned, may be realized from the officer responsible with penal interest and remitted to the Devaswom Fund.

**37.THEVALAKKARA DEVASWOM**

**37-1. DFF No. 1 collection amount neither accounted in DFF No. 9 nor remitted to Devaswom Fund – Loss Rs. 175/-**

On verification of DFF No. 1 receipts with DFF No. 9 revenue cash book, it was noticed that the amount collected as per receipt No. 312122/03.02.16 for Rs. 175/- was seen neither routed through revenue cash book nor the remittance was made to Bank. Hence the amount may be recovered from the officer responsible and remitted to Devaswom Fund.

**37-2. Oottupura (Dining Hall) rentedout for marriage as per DFF No. 6 (Special) receipts – No cleaning charge and electricity charge realised– Loss Rs. 2400/-**

On verification of DFF No. 6 (special) receipts with DFF No. 9 revenue cash book, it was noticed that no electricity charges and cleaning charges were realised in the case of the following receipts and only the amount of hall rent was found realised and remitted to Devaswom Fund.

Sl. No.	Receipt No./Date	Amount received (Rs.)	Electricity charge due (Rs.) but not realised	Cleaning charge due (Rs.) but not realised	Total due (Rs.)
1	14082/01.06.15	1500	200	100	300
2	14085/21.06.15	1500	200	100	300
3	14088/16.07.15	1500	200	100	300
4	14091/11.09.15	1500	200	100	300
5	14092/07.10.15	1500	200	100	300
6	14095/06.12.15	1500	200	100	300
7	14096/26.12.15	1500	200	100	300
8	14100/01.02.16	1500	200	100	300
				<b>Total</b>	<b>2400</b>

Since the marriage register was not produced for verification, an Audit Enquiry vide 4/2017 dated 28.10.17 was served in this regard. But no reply was produced for verification. Hence the loss sustained to Devaswom Fund for Rs. 2400/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**37-3. DFF No. 3 (special) – Muthalkoottu was not remitted to bank – Loss Rs. 60/-**

On verification of DFF No. 3 (special) Thulabharamreceipt an amount of Rs. 60/-, collected by way of Muthalkoottu as per receipt No. 10524/26.07.15 was seen neither routed through revenue cash book nor the remittance was made to bank. Hence the loss sustained to Devaswom Fund for Rs. 60/- may be recovered and remitted to Devaswom Fund.

**37-4. Maintenance of Register**

**i) Cash book not in order**

The cash books (DFF No. 9 register) of the five keezhood temples of the Thevalakkara Devaswom sub group were not maintained properly. The monthwise totalling and yearly totalling of the receipts were not done. The total receipts of each keezhood temple for the year 2015-16 were not available for verification. Month wise and yearly reconciliation were not done and the total receipts were not entered with proper attestation.

Cash book (DFF No. 9) may be properly maintained by the Sub Group Officer.

ii) Increment register not maintained

The annual increments of the temple employees of Thevalakkara Devaswom sub group were sanctioned without entering the same in the increment register with proper attestation. An increment register for the temple employees showing the details of eligible pay, annual increment and its sanctioning may be maintained the Sub Group Officer.

**38.CHAKKUVALLY DEVASWOM**

**38-1. Kuthaka Register not maintained**

A register showing the details of auction of various Kuthaka in the Devaswom sub group is not maintained. A Kuthaka register may be maintained.

**38-2. Suit Register**

Suit register is not maintained in this office ROC No. 3426/HCA/04 dated 09.02.04 regarding the maintenance of various registers may be complied with.

**39.OCHIRA DEVASWOM**

**39-1. Nadavaravu articles not accounted – Loss Rs. 610/-**

On verification of DFF No. 3 receipts with 2 A register and DFF No. 9 cash book, it was noticed that on 16.08.15 items collected through receipt No. from 75797 to 75798 (Book No. 738) were one Nelpara (Paddy) and one Cherupayarpara (Mung bean) respectively.

These items were neither taken into stock nor auctioned. The details of the same were enquired into vide Audit Enquiry No. 3 dated 12.09.18, but the authorities could neither make out the amount of auction credited in cash book nor provide a satisfactory reply. Thus the amount of 10 kg of Cherupayar (Mung bean) (as per the previous auction dated 04.09.15) at the rate of 55/kg and the cost of 10 kg of Nello (Paddy) @ Rs. 6/kg were to be credited to Devaswom Fund. The details are given below.

Sl.No.	Receipt	Item	Amount to be credited
1	75797	Nelpara (Paddy)	60/- @ 6/kg
2	75798	Cherupayar (Mung bean)	550/- @ 55/kg
		<b>Total</b>	<b>610/-</b>

The amount may be collected from the officer responsible and remitted to Devaswom Fund.

**39-2. Erroneous Calculation of Penal Interest of Rented Rooms – Loss Rs. 310/-**

On verification of receipts of rented rooms of shopping complex of Ochira sub group for 2015-16, it is found that penal interest for belated payments has been collected erroneously as detailed below.

Room No.	Month	Receipt No./Date	Payment details (Rs.)				
			Rent	Interest	Total	Collected	Short (Rs.)
Ground floor Room No. 1	04/15	310787/15.06.15	1473	133	1606	1495	111
	05/15	”	1473	66	1539	1495	44

Ground floor Room No. 2	04/15	310788/15.06.15	1473	133	1606	1495	111
	05/15	”	1473	66	1539	1495	44
						<b>Total</b>	<b>310</b>

The above loss may be made good from the officer responsible and remitted to Devaswom Fund.

**39-3. Lapses noticed in the Maintenance of Remittance chalans – Urgent measures invited**

On verification of DFF No. 9 register with remittance chalans, audit find serious lapses in the maintenance of remittance chalans as detailed below.

Sl. No.	Chalan No./Date	Devaswom	Amount (Rs.)	Remarks
1	187/08.05.15	PrayarSakthikulangara	13907	Missing
2	258/25.06.15	”	53594	”
3	325/10.06.15	”	12779	”
4	361/25.06.15	”	11266	”
5	440/10.07.15	”	11308	”
6	Nil/25.07.15	”	11091	”
7	Nil/11.01.16	”	22203	”
8	Nil/21.01.16	”	2500	”
9	7/07.04.15	Vattakkadu	54410	”
10	50/10.04.15	”	65731	”
11	121/25.04.15	”	28189	”
12	187/08.05.15	”	24361	”
13	258/25.06.15	”	43165	”
14	325/10.06.15	”	21713	”
15	361/25.06.15	”	10814	”
16	440/10.07.15	”	10960	”
17	--/25.07.15	”	20114	”
18	--/11.01.16	”	117558	”
19	--/11.01.16	Ochira	90532	”
20	--/12.01.16	”	167191	”
21	--/21.01.16	”	79994.50	”

Audit pointed out the above details to the Sub Group Officer vide Audit Enquiry No. 7 dated 13.09.18 to produce the missing chalan or bank scroll showing remittance. But no reply in this regard has been furnished on behalf of him. Immediate steps may be taken on behalf of responsible officers to furnish the above remittance details to audit for verification.

**39-4.Kanikka short accounting – Loss Rs. 420/-**

While verifying Kanikkamahazar, the following short accountings were noticed.

Date	Devaswom	Vanchi	Denomi- nation	No. of currency/ coin	Amount to be accounted	Amount accounted	Short (Rs.)
10.06.15	Ochira	Maya Yakshi	Rs.10 (coin)	30	300	30	270
13.07.15	Ochira	Nagar Spl	Rs.100	2	200	100	100
23.12.15	Ochira	SasthaSop anam	Rs.10 (coin)	10	100	50	50
			<b>Total</b>				<b>420</b>

The loss sustained to Devaswom to the tune of Rs.420/- may be made good from the officer responsible and credited to Devaswom Fund.



**39-5. Kuthaka details not included in the Kuthaka registers**

As per auction diary of 28.03.16, the Kuthaka right to sell oil, camphor and agarbathietc inOchiraDevaswom and VattakkaduDevaswom for the period 2016-17 were seen auctioned and allotted to Sri.Ajayakumar and Sri.Radhakrishnapillai for Rs.62,500/- and Rs.20,000/- respectively. But in the Kuthaka register the above details were not included. This is not regular and may be dispensed forthwith.

**KOLLAM GROUP**

**40. MARTHANDAPURAM DEVASWOM**

**40-1. Verification of ashtotararchana receipts –Short/Loss Rs.560/-**

On verification of ashtotararchana tickets the following short were noticed.

Sl. No.	Name of Devaswom	Book No.	Amount to be remitted	Amount remitted	Short (Rs)
01	Veranoor (10.09.15)	937	10000	9960	40
02	Elavoor (20.10.15)	851	10000	9990	10
03	Bharanikavu (10.07.15)	938	10000	9720	280
04	Marthandapuram (17.11.15)	161	10000	9960	40
05	Marthandapuram (11.03.16)	539	10000	9810	190
				<b>Total</b>	<b>560</b>

The amount of Rs.560/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**40-2. DFF No.1-non-remittance of collection amount – Loss Rs.2500/-**

On verification of DFF No.1 receipts with DFF No.9 revenue cash book and remittance chalan, the following case of non-remittance of collection amount was noticed. An amount of Rs.2500/- was collected by way of ‘Panappara’ as per receipt number 476205 to 476229 dated 03.11.15. But the amount was not entered in DFF No.9 cash book and not remitted to bank account. Since DFF No.2 register was not maintained in this Devaswom the accuracy of recording the receipt from DFF No.1 could not be verified in audit. Hence this matter was enquired into vide audit enquiry No.1 (a) dated 19.09.17. But no reply in this regard has been furnished so far. Hence the loss sustained to Devaswom Fund for Rs.2500/- may be recovered from the officer responsible and remitted to bank along with penal interest (18%).

**40-3. Short accounting in kanikka.**

As per kanikka mahazar dated 12.10.15, the actual collection of kanikka was Rs.46498/-. But against this only Rs.46373/- was accounted and credited to Devaswom Fund. This has resulted in a loss of Rs.125. The loss sustained to Devaswom viz Rs.125/- may be realized from the officer responsible and credited to Devaswom Fund.

**41.PD THRIKKADA VOOR DEVASWOM**

**41-1.Verification of DFF No.1 Receipts- Omissions- Loss Rs. 1550/-**

On verification of DFF No.1 etc, DFF No.2 and 9 registers the following omission from the accounting in DFF No.9 page were observed.

Sl.No.	Rt No/Date	Particulars	Amount (Rs.)
01	121456 / 27.04.15	Cost of oil	1440
02	121716 / 26.09.15	Rent	100
03	121733 / 13.10.15	Cost of stamp	10
		<b>Total</b>	<b>1550</b>

The credit particulars of aforesaid amounts were enquired into vide Audit Enquiry No.03 dated 26.08.17, but replay was not received. Hence the amount viz Rs. 1550/- with penal interest may be recovered from the officer responsible and remitted to DF.

**41-2.Verification of DFF No.3 (spl)receipts- Loss to 268/-**

The Nadavaravu details of Pazhakkulas vide DFF No. 3 (spl) – Thulabharam receipts on 06-03-16 were as following.

Sl. No.	DFF No.3 (spl) Receipt No. & Date	No. of Pazhakkulas (bunch of bananas) received
01	16559/06.03.16	05
02	16560/06.03.16	01
03	16561/06.03.16	01
04	16562/16.03.16	05
05	16563/07.03.16	01
06	16565/07.03.16	01
	<b>Total</b>	<b>14 nos</b>

Out of the 14 Pazhakkula only 10 nos. were accounted in DFF No.2 register and auctioned vide proceedings dated 07.03.16 fetching an amount of Rs. 670/- This resulted in a short accounting of 4 pazhakkula. An audit enquiry no.3 dated 26.08.17 was issued in this regard, but replay was not received. Hence the cost of 4 pazhakkula @ Rs. 268/- (Rs. 67/- per pazhakkula vide auction proceedings dated 07.03.16) with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

**41-3. Verification of sale of vilakkenna-Loss Rs.2760/-**

The selling price of vilakkenna in Devaswom under Travancore Devaswom Board was increased from Rs.40/- to Rs.50/- per litre vide Board order in ROC Rs.7754/13/OAD dated 17.03.15. On verification of stock and sale details of vilakkenna with DFF No.1 receipts and DFF No.2 & 9 registers in Thrikkadavoors Devaswom, it was seen that the increased rate was effected in the Devaswom since November 2015. The details of loss sustained to Devaswom Fund in this regard is as following.

Sl. No.	Date of sale	Quantity sold (litre)	DFF No.1 receipt issued/ Date	Amount (Rs)		Short (Rs)
				Due	Collected	
01	12.04.15	60	121436/12.04.15	3000	2400	600
02	27.04.15	36	121456/27.04.15	1800	1440	360
03	04.05.15	36	121467/04.05.15	1800	1440	360
04	04.06.15	36	121500/04.06.15	1800	1440	360
05	16.06.15	36	121613/16.06.15	1800	1440	360
06	29.06.15	36	121626/29.06.15	1800	1440	360
07	12.09.15	36	121702/12.09.15	1800	1440	360
					<b>Total</b>	<b>2760</b>

This was enquired into vide Audit Enquiry No.3 dated 26.08.17, but reply was not received. Hence Rs.2760/- with penal interest may be made good from the officer responsible and remitted to Devaswom Fund.

**41-4. Short credit of nadavaravu samanavila-Loss Rs.250/-**

As per mahazar dated 26.02.16, 11 kg of sugar and 24 kg of jaggery received in connection with 1191 ME Festivals were handed over to the Administrative Officer for Devaswom use after remitting the amount prescribed by the Travancore Devaswom Board. The amount due to Devaswom Fund in this regard was Rs.875/-. But on verification of DFF No.1 138601/26.02.16 and DFF No.2 & 9 registers it was noticed that Rs.625/- only (cost of 1kg of sugar & 24 kg of jaggery) was credited by the Administrative Officer in this regard, resulting in a short credit of Rs.250/-. This was enquired in to vide Audit Enquiry No.3 dated 26.08.17, but no reply was received. Hence Rs.250/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

**42.THIRUMULLAVARAM DEVASWOM**

**42-1. Receipt through Special tickets not remitted – Loss Rs. 125/-**

The amount received through the sale of the vazhipadu special tickets were seen not remitted to the Devaswom Fund. Details are given below.

Item	Receipt No.	Date	Total Amount (Rs.)	Amount Remitted (Rs.)	Short (Rs.)
Palpayasam	603995-604000	21.05.15	125	0	125

The reason for the short remittance were enquired vide Audit Enquiry No. 8/26.09.17, but no reply was received. The amount may be made good from the officer concerned.

**42-2. Verification of DFFNo.7 register to DFF No.9 register–Collection amount not remitted to bank account-Loss of Rs. 2722/-**

Tracing the remittance details of the receipt collection amount in respect of the DFF No. 7 register to the DFF No. 9 register the following short remittances were noticed.

Sl. No.	Date of Collection	Devaswom	Receipt as per DFF No. 7 register (Rs.)	Remitted amount as per DFF No. 9register (Rs.)	Short (Rs.)
1	31.03.15	Kizhakkanazhikathukavu	224	--	224
2	21.04.15	Thirumullavaram	19576	17128	2448
3	10.05.15	Puthanazhikathukavu	1542	1492	50
				<b>Total</b>	<b>2722</b>

The reason for the short remittance were enquired vide Audit Enquiry No. 7/25.09.17, but no reply was received. The amount lost to the Devaswom Fund may be made good from the officer responsible.

**42-3. Totalling Error in DFF No. 7 register - Loss Rs. 120/-**

The total amount received on 24.02.16 as per the DFF No. 7 register of Kunnungal Devaswomwas Rs. 4648/-. But the amount was erroneously taken as Rs. 4528/- and the same was remitted to the bank account through DFF No. 9 register. An Audit Enquiry

(No.5/25.09.17) was served in this regard, but the error was not rectified by the authorities concerned. So the amount of loss to Devaswom Fund Rs. 120/- may be recovered from the officer responsible.

**42-4. DFF No. 6 receipt leaf is found lost from the receipt book – Loss Rs. 450/-**

A receipt and its counterfoil bearing No. 804900 were found missing from the receipt book (No. 8049) issued to Omcherikkavu Devaswom on 25.09.15. The details of amount received vide the receipt was not entered in the DFF No. 7 register and the details of the amount remitted to the bank account was also not available.

An Audit Enquiry (No. 5/25.09.17) was served to the Administrative officer seeking a clarification for the same but it could not be explained by the concerned.

In the light of the above noted facts, the loss sustained to Devaswom Fund in that respect is calculate to be Rs. 450/-. It is done in the manner of taking account of the highest rate of vazhipadu prevailing in the Devaswom during the period (ie, Pushpabhishekam). So the amount of loss Rs. 450/- with penal interest w.e.f. 25.09.15 may be recovered from the officer responsible.

**43.KANJIRAKODE DEVASWOM** - Observation in Part II - NIL

**44. SAKTHIKULANGARA DEVASWOM**

**44-1. Ashtothararchana Special Tickets -Short accounting-Loss Rs. 90/-**

While verifying the Ashtothararchana special tickets (@ Rs.10/-) with DFF No. 7 & DFF No. 9, the following short accountings were noticed.

Sl. No.	Name of Devaswom	Date	Tickets No.		No. of tickets	No. of tickets accounted	No. of tickets in short	Value of tickets (Rs.)
			From	To				
01	Vazhikkavu	09.06.15 to 23.06.15	20246	20330	85	80	5	50
02	Poomughathu kavu	09.11.15 to 23.11.15	161014	161074	61	60	1	10
03	”	10.12.15 to 22.12.15	161602	161630	29	28	1	10
04	”	23.12.15 to 24.01.16	161736	161775	40	39	1	10
05	”	09.03.16 to 23.03.16	161977	162000	24	23	1	10
Total								90

The amount of Rs 90/- with penal interest may be realized from the officer responsible and remitted to Devaswom Fund.

**44-2. Kanikka- Short Accounting – Loss Rs.1200/-**

While verifying kanikkaMahazar, the following short credit was noticed.

Date of Mahazar	Name of Vanchi	Denomi- nation	Number of Currency received	Amount to be accounted	Amount accounted	Short (Rs.)
11.09.15	Balikkalppura	500	3	1500	300	1200

The above short accounting may be made good from the officer responsible.

**44-3. Excess payment of CCA- Loss Rs.200/-**

While verifying bill copy register, it came to notice that Sri.B.Krishnakumar, Kazhakam of Pallikkavu Devaswom was paid CCA in excess than the eligible rate from 4/15 to 7/15. Details are given below.

Basic Pay	CCA Admissible	CCA Paid	Excess	Total payment of Excess CCA for 4 months
8960	200	250	50	200

The loss sustained to Devaswom to the tune of Rs.200/- due to the excess payment of CCA may be made good from the officer responsible.

**45. ASHRAMAM DEVASWOM**

**45-1. Temple Advisory Committee – Flaws noticed**

For the conduct of Thiru Utsavam, the Temple Advisory Committee (TAC) had sealed coupons worth Rs. 51,37,500/-, and of these coupons worth Rs. 12,92,950/- was returned to Devaswom. Coupons worth Rs. 38,44,550/- had been sold to outside parties. On verification of the vouchers and other related documents, the following flaws were noticed.

- 1) No joint bank account was opened by the Sub Group Officer and the President of Temple Advisory Committee.
- 2) The Temple Advisory Committee incurred many major expenses such as
  - a) Hiring of elephants – Voucher No. 498/01.05.15 Rs. 2,20,000/- paid to Sri. Shaji “Kaveri”.
  - b) Rs. 4,00,000/- paid to Sri. Sabu, ‘Sabu Nivas’ – Voucher No. 463/20.04.15 for conducting “Kampam”.
  - c) Rs. 1,10,500/- paid to M/s Meril Sound – Voucher No. 508/09.05.15.

It is totally inappropriate to incur expense including lakhs of rupees through cash transaction rather than through bank.

As per the Board ROC No. 1809/09/NS dated 30.11.11 a joint bank account has to be opened and the amounts collected have to be remitted in this account, but this has not been followed. Directions may be given to dispense the practice with.

**45-2. Suit register not maintained in the Devaswom**

Suit register is not maintained in Ashramom Devaswom. Suit register with proper attestation may be maintained at the earliest.

**45-3. Ledger Account of stores is not maintained**

TDB Manual Volume II, Chapter VIII, Para No. 52 (12) states the upkeep of the ledger account of stores in Devaswom. It shows the details of articles received and used for Devaswom purpose. But the ledger account of stores is not maintained in this Devaswom. This was enquired into vide Audit Enquiry No. III dated 15.09.18. However neither reply to the query raised nor the ledger account of stores were made available in audit for

verification. Hence the accuracy of receipt and consumption of articles received at departmental rate as per Mahazar, DFF No. 3 and DFF No. 3 (Special) could not be ascertained in audit. The matter may be brought to the attention of the higher authorities of Travancore Devaswom Board.

**46.UMAYANALLOOR DEVASWOM**

**46-1. Verification of DFF No.6 receipts with DFF No.7 register-omission from accounting –Loss Rs.80/-**

On verification of DFF No.6 receipts with DFF No.7 register, the following case of omission from accounting was noticed.

DFF No.6 receipt No./Date	Item	Amount collected (Rs)	Amount accounted (Rs)	Omission (Rs)
876043/21.06.15	Ganapathi homam (2)	80	--	80

Loss amount of Rs. 80/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**46-2. Kanikka-Short accounting-Loss Rs.230/-**

On verification Kanikka mahazar, the following short accounting were noticed on the days beneath.

Sl. No.	Mahazar date	Name of Kanikka	Denomination details (Rs)	Total amount (Rs)	Amount credited to bank (Rs)	Short (Rs)
01	25.08.15	Sopanam	Rs.50/- (14 nos)	700	550	150
02	25.08.15	Mandapam	Rs.1/- (780 nos.)	780	700	80
					<b>Total</b>	<b>230</b>

This was enquired into vide Audit Enquiry No.5/19.09.18, but no reply was furnished. Hence the loss sustained to Devaswom Fund for Rs.230/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**46-3. Keezhudu Devaswoms amount posted in the main Devaswom cash book-may be rectified - Rs.20745/-**

On verification of the DFF No.9 cash book of Umayanalloor Devaswom, it was found that a kanikka amount belonging to Keezhudu Devaswom Perumalkunnu Rs.20,745/-, dated 25.08.15 was wrongly posted in the Umayanalloor Devaswom cash book. This matter was enquired as per Audit Enquiry No.3 dated 18.09.18 and the Sub Group Officer replied that it will be rectified. Immediate actions may be initiated to rectify this defect.

**46-4.Verification of stock register of receipt books.**

On verification stock register of receipt books, the major irregularities were noticed they are,

- (i) No demand notice was issued by the Sub Group Officer demanding the total number of receipt books in each event required.
- (ii) No issue note was issued from the part of the Assistant Devaswom Commissioner ascertaining the total number of receipt books in each issued to the Sub Group Officer.

- (iii) Eventhough a stock register is kept in the Devaswom, adequate entries were not made in it. The authenticity of the issuance of receipt books is not recorded by the Assistant Devaswom Commissioner in stock register.
- (iv) Serial number and alphabetical code of receipt book is not recorded in the stock register.
- (v) Annual verification certification of the stock register was not made by the Sub Group Officer.

All the above mentioned irregularities reveal the lack internal control system preventing in this office. Hence it is the responsibility of the SGO to ensure the upkeepment of stock registers to be flawless in future.

#### **46-5. Registers not maintained.**

The following registers were not maintained in this Devaswom.

1. DFF No.2 registers.
2. Register of electricity.
3. Register of furniture and utensils.
4. Register of trees.
5. Register of service book of employees.
6. Ledger account of stores [vide TDB Manual, Vol.II, Chapter VIII, Para No.52 (12)].
7. Register of anamath.

This was enquired into vide Audit Enquiry No.1/17.09.18. But neither reply nor the registers were made available in audit for verification. The registers maybe furnished for verification.

#### **46-6. Temple Advisory Committee-Flaws noticed.**

On verification of Temple Advisory Committee records for the year of audit, the following flaws were noticed.

- (1) As per ROC No.1809/09/NS dated 30.11.11 a joint bank account in the name of President of Temple Advisory Committee and the Sub Group Officer may be opened and the collection amounts may be remitted in this bank account. But in this Devaswom no joint bank account had been opened during the period under audit.
- (2) In reply to audit requisition number 2, the Secretary Temple Advisory Committee replied that the Temple Advisory Committee had not received any donations/contributions directly. The programs were sponsored by devotees directly. A pertinent irregularity noticed regarding this was that the details of programme and the name of sponsor's were not included in the minutes.

Eventhough the Temple Advisory Committee claimed that no amount had been collected from the devotees during the year 2015-16 the veracity of the claim may be confirmed.

### **KOTTARAKKARA GROUP**

**47.POREDAM DEVASWOM**

**47-1. Verification of DFF No.6 receipts with DFF No.7 register-  
Short/omission from credit – Loss Rs.425/-**

On verification of DFF No.6 receipts with DFF No.7 register and DFF No.9 cash book, following short/omission from credit were noticed.

Sl. No.	Date	Book No.	Receipt No.	Devaswom	Item	Amount collected as per DFF No.6 receipts	Amount accounted in DFF No.7 register	Short/ Omission (Rs)
01	07.04.15	8909	890856	Poredam	Bhagyasooktharchana (1)	25	--	25
02	11.04.15	8910	890967-68	„	Payasam ¼ ltr. Malarnivedhyam	50	40	10
03	22.05.15	4402	440199	„	Payasam ¼ ltr.	30	--	30
04	24.05.15	4407	440666	„	Aravana ¼ ltr.	45	--	45
05	28.05.15	4406	440600	„	Idichupizhinja payasam ¼ ltr.	35	--	35
06	03.06.15	4410	440934	„	Jaladhara (3)	45	--	45
07	13.06.15	4414	441399	„	Charadujapam (1)	5	--	5
08	23.06.15	4429	442897	„	Bhagyasooktharchana (1)	25	--	25
09	10.04.15	8901	890027	Velloopara	Malapooja (3)	30	10	20
10	10.04.15	8901	890036-37	„	Appom ¾ ltr.	90	60	30
11	25.10.15	7060	705961-63	„	Appom 1 ¼ ltr.	150	120	30
12	08.11.15	7073	707218-20	„	Ayillyapooja (4) Palpayasam 1 ltr.	220	165	55
13	20.11.15	7074	707357	„	Appam ½ ltr.	60	--	60
14	04.03.16	181	18041-43	„	Malapooja (4)	40	30	10
							<b>Total</b>	<b>425</b>

Loss amount of Rs.425/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**47-2. Paddy neither taken into ledger nor auctioned – Loss Rs. 1350/-**

As per mahazar dated 08.02.16, a total quantity of 150 litres of paddy receive in connection with the festival in Vellooppara Devaswom has been handed over to the SGO for the use of Devaswom. But the same has neither been taken to ledger nor auctioned. This has resulted in a loss of Rs.1350/- (150xRs.9/litre cost as per previous auction held). An audit Enquiry in this respect was served vide enquiry No.4 dated 27.07.18, but no reply was furnished. The loss sustained to Devaswom viz Rs. 1350/- may be made good from the officer responsible.

**47-3. Kanikka short account – Loss Rs.745/-**

While verifying kanikka mahazar, the following short accounting were noticed.

Date of Mahazar	Name of Devaswom	Amount to be accounted	Amount accounted	Short (Rs.)	Remarks
22.04.15	Poredam	13643	13613	30	Sopanam vanchi Rs.10x6



					wrongly accounted as 30 instead of Rs.60/-
22.09.15	Poredam	23518	23418	100	Sopanam vanchi Rs.20x17 wrongly accounted as 240 instead of Rs.340/-
05.11.15	Vellooppara	14402	14002	400	Road kanikka mandapam Rs.500x1 wrongly accounted as 100 instead of Rs.500/-
19.03.16	Poredam	21724	21524	200	Sasthavu – Rs.2x640 wrongly accounted as 1080 instead of Rs.1280/-
08.02.16	Pullunni	16189	16174	15	Sopanam - Rs.5x147 wrongly accounted as 720 instead of Rs.735/-
			<b>Total</b>	<b>745</b>	

The loss sustained to Devaswom to the tune of Rs.745/- may be made good from the officer responsible. An audit enquiry in this respect was served vide enquiry No.3 dated 27.07.18, but no reply was furnished.

**47-4. Registers not maintained.**

The following registers are not seen maintained in the Devaswom.

- 1. Increment register
- 2. Annuity register
- 3. Furniture register
- 4. Electricity charge, Telephone charge register
- 5. Tree register

Necessary action may be taken to maintain the above regsiters.

**48.PD MANIKANTESWARAM (KOTTARAKKARA) DEVASWOM**

**48-1. Verification of DFF No.6 receipts with DFF No.7 register– Short/omission - Loss Rs. 716/-**

On verification of DFF No. 6 receipts with DFF No. 7 register, the following short remittances were noticed.

Sl. No.	Receipt No./Date	Name of Devaswom	Item	Muthalkoottu (Rs.)		
				Due	Credited	Short
1	699014/25.05.15	Kulasekharanalloor	Palpayasam – ½ ltr	20	--	20
2	410600/10.06.15	”	Bhagyasooktharchana	24	--	24
3	412072-412078/10.07.15	”	Charadujapam	35	30	5
4	405644-51/25.08.15	”	Sahasranamarchana - 8	152	114	38
5	317625/13.01.16	Manikanteswaram	Bhagyasooktharchana - 4	96	15	81
6	318863/13.01.16	”	Kudumbarchana – 4 Payasam - 1 ltr	136	30	106
7	316803/25.01.16	Kulasekharanalloor	Muzhukkappu	117	5	112
8	316922/11.01.16	”	Vishnupooja – 3 Palpayasam – 1 ½ ltr	342	12	330
					<b>Total</b>	<b>716</b>

The details of this short was brought to the notice of the officer concerned, vide Audit Enquiry No. 2 dated 19.05.18, but no reply has been received yet. This amount may be recovered from the officer responsible and remitted to the Devaswom Fund.

**48-2. Verification of Computer Daily Sale Statement of details of Vazhipadu with DFF No.9 –Loss Rs. 1109/-**

On verification of computerised daily sales statement with DFF No. 9 cash book, the following short accountings were noticed.

Name of Devaswom	Date	Receipt No. From - To	Amount as per Statement	Amount in DFF No. 9	Short (Rs.)
PD Manikanteswaram	06.05.15	5788554-5792089 5789992-5790124	19010	18711	299
”	05.07.15	5912027-5914694 5911426-5915676	44426	44246	180
”	16.03.16	8415419-8415530 8414958-8418360	13925	13295	630
				<b>Total</b>	<b>1109</b>

An Audit Enquiry No. 3 dated 19.05.18 was served in this regard, but no reply was furnished. Hence the loss amount of Rs. 1109/- with penal interest may be recovered from the officer responsible and remitted to the Devaswom Fund.

**48-3. Verification of Computer Daily Sale Statement of Unniyappam with DFF No. 9 – Loss Rs. 245/-**

On verification of computerised daily sales statement of ‘Unniyappam’ with DFF No. 9 cash book, the following short accountings were noticed.

Name of Devaswom	Date	Amount sales as per Statement	Amount in DFF No. 9	Short (Rs.)
PD Manikanteswaram	25.04.15	35280	35250	30
”	14.07.15	27800	27600	200
”	21.09.15	46065	46050	15
			<b>Total</b>	<b>245</b>

An Audit Enquiry No. 3 dated 19.05.18 was served in this regard, but no reply was furnished. Hence the loss amount of Rs. 245/- with penal interest may be recovered from the officer responsible and remitted to the Devaswom Fund.

**48-4. DFF No. 3 (Special) receipts – Value of Thulabharam articles – Non-remittance/Partial remittance to Devaswom Fund - Loss Rs. 2305/-**

On verification of DFF No. 3 (special), it was noticed that the value of the following articles received by way of “thulabharam” was not remitted/partially remitted to Devaswom Fund.

Sl. No.	DFF No. 3 (Special) Receipt No./Date	Thulabharam Article received	Value (Rs.)		
			To be Remitted	Remitted	Short/ Omission
1	58218/07.04.15	Jaggery - 10 kg	250	--	250
2	58456, 58457, 58458/06.05.15	Jaggery - 37 kg	925	775	150
3	58499, 58500/11.05.15	Jaggery - 84 kg	2100	2025	75
4	58548/20.05.15	Sugar - 11 kg	275	--	275
5	58551/20.05.15	Jaggery - 55 kg	1375	--	1375
6	59142/12.06.15	Sesame - 11 kg	180	--	180
				<b>Total</b>	<b>2305</b>

This was enquired as per Audit Enquiry (No. 5 dated 22.05.18), but no reply was furnished. Hence the loss sustained to Devaswom Fund for Rs. 2305/- may be recovered from the officer responsible and remitted to the Devaswom Fund under intimation to audit.

**48-5. ‘Unniyappam’ Thulabharam – Short remittance in Muthalkoottu - Loss Rs. 825/-**

On verification of the register of Unniyappamthulabharam with thulabharam receipts, the following omissions/short remittances in muthalkoottu were noticed.

Sl. No.	DFF No. 3 (Special) Receipt No./Date	No. of UnniyappamSold for Thulabharam	Muthalkoottu Amount		
			To be Remitted (@ 0.50ps/ unniyappam)	Remitted	Short/ Omission
1	<u>58910, 58917, 58924, 58925, 58926, 58927</u> 07.07.15	1550	775	500	275
2	<u>61985, 61987, 61988, 61990</u> 13.02.16	1100	550	--	550
				<b>Total</b>	<b>825</b>

This was enquired as per Audit Enquiry (No. 5 dated 22.05.18), but no reply was furnished. Hence the loss sustained to Devaswom Fund for Rs. 825/- may be recovered from the officer responsible and remitted to the Devaswom Fund.

**48-6. Verification of Mahazar of Auction -**

**(a) Omission/Short remittance of the auctioned amount - Loss Rs. 1194/-**

On verification of the auction mahazar with DFF No. 1 & DFF No. 9, the following amounts by means of auction were not accounted or accounted partially.

Sl. No.	Date	Auctioned amount as per Mahazar (Rs.)	Amount accounted as per DFF No.1/DFF No. 9	Short/ Omission
1	04.04.15	200	--	200
2	10.04.15	1469	1135	334
3	21.04.15	300	60	240
4	27.06.15	250	160	90
5	28.06.15	3660	3360	300
6	07.07.15	930	900	30
			<b>Total</b>	<b>1194</b>

**(b) Thulabharam – Nadavaravu articles not auctioned completely - Loss Rs. 560/-**

On verification of the articles received by means of thulabharam were not auctioned completely. The details are as follows.

Sl. No.	Date	The articles to be auctioned	Articles auctioned	Short	Bid Amount	Short
1	12.04.15	Unniyappam - 11200	10600	600	6360 (Rs. 6/10x10600)	360
2	13.05.15	Pazhakkula - 7	3	4	150 (Rs. 50x3)	200
					<b>Total</b>	<b>560</b>

The reason for the above discrepancies were enquired as per Audit Enquiry (No. 5 dated 22.05.18), but no reply was furnished by the concerned. Hence the total loss sustained to Devaswom Fund for an amount of Rs. 1754/- (1194 + 560) may be recovered from the officer responsible and remitted to the Devaswom Fund.

**48-7. Non-production of Vital Registers – Serious laxity on the part of Administrative Officer**

Audit issued a requisition (No. 1 dated 16.05.18) for the production of the important registers. Noticing the relectuancy in producing the records by the Administrative Office, audit served and enquiry in respect of the registers but no avail. The vital records/registers not produced for verification include Staff/Incumbency Register, Increment/Probation, Recovery, Disciplinary action taken against the staff, Tree Register and the accounts of Temple Advisory Committee. The Administrative Officer could not produce even the casual leave register and the copy of leave applications of the concerned. Necessary measures may be initiated to correct the aforesaid drawbacks.

**48-8. Kuthaka – Files not produced**

On verification of Kuthaka register, it was noticed that the following ‘Kuthaka Items’ were neither posted in Kuthaka register nor in auction diary.

- 1) PulluvanPattu
- 2) Keeping Bags, Sandals, Umbralla
- 3) Yield from Coconut Tree
- 4) Poomala (Kulasekharanalloor Devaswom)

The files regarding the above Kuthaka items were enquired as per Audit Enquiry No. 6 dated 23.05.18. But neither reply nor the files were furnished. Hence the authenticity of the procedure of quotation or auction could not be verified in the audit.

**49.KOTTARAKKARA MAHADEVAR DEVASWOM**

**49-1. Verification of DFF No. 6 receipts with DFF No. 7 register – Omission from accounting -Loss Rs. 99/-**

On verification of DFF No. 6 receipts with DFF No. 7 register and cash book (DFF No. 9), the following omissions from accounting were noticed.

Sl. No.	Date	Book No.	Receipt No.	Name of Devaswom	Name of Vazhipadu	Amount collected as per DFF No. 6	Amount accounted in DFF No.7	omission (Rs.)
01	14.04.15	6548	654711	Thrikkanna mangalam	Palpayasam - ¼ ltr	25	Nil	25
02	15.04.15	6549	654836	”	Charadujapam-1 No.	5	Nil	5
03	20.06.15	4581	458097	”	Neeranjnam-4 Nos.	32	Nil	32
04	23.06.15	4583	458204	”	PazhamNivedyam-1 No.	12	Nil	12
05	09.07.15	4108	410786	”	Palpayasam - ¼ ltr	25	Nil	25
							<b>Total</b>	<b>99</b>

This was brought to the notice of the Sub Group Officer vide an Audit Enquiry No. 5 dated 18.09.2018, but reply was not received. Hence the loss amount of Rs. 99/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**49-2. Verification of Ashtothararchana Special tickets – Short/omission - Loss Rs. 190/-**

On verification of Ashtothararchana special tickets with DFF No. 7 register, the following short accounting/omissions were observed.

Sl. No.	Name of Devaswom	Receipt No./ Date	No. of tickets	No. of tickets accounted	Short	Amount (Rs.)
1	KottarakkaraMahadevar	<u>486611-486773</u> 09.09.15 to 25.09.15	163	162	1	10
2	”	<u>486774-486928</u> 25.09.15 to 08.10.15	155	154	1	10
3	”	<u>486929-487000</u> 25.09.15 to 08.10.15	72	71	1	10
4	”	<u>116001-116378</u> 28.09.15 to 08.10.15	378	377	1	10
5	”	<u>116487-116872</u> 10.10.15 to 20.10.15	386	385	1	10
6	”	<u>116873-116960</u> 10.10.15 to 20.10.15	88	87	1	10
7	”	<u>116961-117000</u> 10.10.15 to 20.10.15	40	39	1	10
8	”	<u>612477-612550</u> 20.10.15	74	73	1	10
9	”	<u>612551-612760</u> 20.10.15	210	209	1	10
10	”	<u>612839-612850</u> 20.10.15 to 27.10.15	12	11	1	10
11	”	<u>612851-163000</u> 27.10.15 to 08.11.15	150	149	1	10
12	”	<u>613580-613780</u> 09.11.15	201	200	1	10
13	”	<u>613781-614000</u> 09.11.15 to 25.11.15	220	219	1	10
14	”	<u>617001-617615</u> 25.11.15 to 09.12.15	615	614	1	10
15	”	<u>617616-618000</u> 10.12.15 to 24.12.15	385	384	1	10
16	”	<u>613895-613969</u> 25.12.15 to 28.12.15	75	74	1	10
17	”	<u>613970-614000</u> 28.12.15	31	30	1	10
18	”	<u>614001-614156</u> 28.12.15	156	155	1	10
19	”	<u>981430-981460</u> 12.03.16-14.03.16	31	30	1	10
					<b>Total</b>	<b>190</b>

The amount of Rs. 190/- with penal interest may be made good from the officer responsible and remitted to Devaswom Fund.

**49-3. Oil collected from tank of Kedavilakku not accounted during the period of audit**

As per the Mahazar dated 10.03.16, 40 litre of oil was obtained from the tank below the Kedavilakku in front of the temple. It was ordered to be accounted in ledger for day to

day use. But the oil was not accounted in the ledger or recorded in the invoice register. No details of utilization of the oil were made available for verification.

In this regard an Audit Enquiry was given No. 3 dated 15.09.18 and the Sub Group Office furnished a reply on 27.09.2018. As per the reply furnished by the Sub Group Officer dated 27.09.18, it was accounted afterwards (on letter dated 27.09.18). It will be verified in next audit and the audit suggest that the practice may be avoided in future.

**49-4. Verification of KanikkaMahazar - Short credit due to wrong totalling**

On verification of KanikkaMahazar, the following short credits are noticed due to wrong totalling. Details are given below.

Mahazar Date	Actual Amount Collected	Amount Credited	Short (Rs.)
12.05.2015	25916	25766	150
07.09.2015	116330	116305	25
		<b>Total</b>	<b>175</b>

The short credit of Rs. 175/- may be recovered from the officer at fault and credited to Devaswom Fund.

**49-5. KanikkaMahazar – Authenticity of preparation is in question**

While verifying the KanikkaMahazars, it was noticed that in Kanikkamahazars most of the thadassers were not cast their sign on it. It is highly irregular and improper in this context. Audit observes that the Kanikka Mahazars were not being prepared in the presence of witnesses. Some instances are given below.

Date of Kanikka	No. of thadassers named in the register	No. of thadassers cast signature
09.04.2015	9	1
09.07.2015	5	4
13.11.2015	6	2
11.01.2016	5	1
10.03.2016	4	2
14.03.2016	5	2

Stringent instructions may be issued to prepare the Mahazar in the presence of thadassars and to maintain the same properly.(ROC No. 4517/04/OAD dated 7/2014 Secretary).

**50. THATHAMANGALAM DEVASWOM**

**50-1. Totalling Error in DFF No. 9 Cash book-Loss Rs.1329/-**

While verifying DFF No. 9 cash book the following totalling errors were noticed.

Sl. No.	Name of Devaswom	Date	Actual Amount	Amount recorded in DFF No. 9	Short (Rs.)
01	Thamarakkudy	25.09.15	14767	13887	880
02	”	31.03.16	6445	5996	449
				<b>Total</b>	<b>1329</b>

The amount of Rs. 1329/- with penal interest may be realised from the officer responsible and remitted to Devaswom Fund.

**50-2. Verification of DFF No. 7 register with DFF No. 9 register-Short accounting – Loss Rs. 260/-**

As per DFF No. 7 register of Gurusikamankavu Devaswom (Keezhudu) the total amount collected towards Muthalkoottu from 10.04.15 to 24.04.15 was 8954/-. But only an amount of Rs. 8694/- was accounted in DFF No. 9 cash book. This resulted in a short accounting of Rs. 260/-. The short accounted amount of Rs. 260/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

**50-3. Verification of DFF No. 1 receipts with DFF No. 9 cash book – Short accounting/omission - Loss of Rs. 1360/-**

On verification of DFF No. 1 receipt with DFF No. 9 cash book and bank scroll, the following short remittances were noticed.

Sl. No.	Receipt No./Book No.	Date	Amount to be accounted	Amount accounted	Short (Rs.)
01	203208/2033	28.04.15	600	440	160
	203209/2033	28.04.15			
	203210/2033	07.05.15			
02	203212/2033	07.05.15	200	--	200
03	203232/2033	14.08.15	1000	--	1000
				<b>Total</b>	<b>1360</b>

The short remitted amount of Rs. 1360/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

**50-4. Verification of Special tickets with DFF No. 7 & DFF No. 9 register – Short accounting -Loss of Rs. 220/-**

On verification of various special tickets with DFF No. 7 & 9 register and bank scroll, the following short remittance were noticed.

Sl. No.	Receipt No./ Book No.	Date	Details of Vazhipadu	Amount to be accounted	Amount accounted	Short (Rs.)
01	729801-729820/730	30.06.15	Archana – 20 Nos.	200	100	100
02	577936-577965/578	27.12.15	”	300	290	10
03	577988-578000/578	30.12.15	”	130	120	10
04	17604-17647/45	09.03.16	Nelpara – 44 Nos.	4400	4300	100
					<b>Total</b>	<b>220</b>

Short amount of Rs. 220/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**51. VETTIKKAVALA DEVASWOM**

**51-1. Verification of ashtothararchana special tickets - Short accounting of Rs.1110/-**

On verification of ashtothararchana special tickets, the following cases of short accounting are noticed.

Sl. No.	Name of Devaswom	Date	Receipt No.	No.of tickets	Amount (Rs)		
					Collected	Accounted	Short
01	Vettikkavala	10.05.15	713841-713960	120	1200	800	400
02	Vettikkavala	04.06.15	730891-730960	70	700	--	700
03	Karimalakkadu	07.11.15	860621-860821	201	2010	2000	10
						<b>Total</b>	<b>1110</b>

The matter was enquired vide Audit Enquiry No.3 dated 12.09.18, but no replay was furnished. Hence the short accounted amount viz Rs.1110/- may be realized from the officer responsible and remitted to the Devaswom Fund.

**51-2. Verification of DFF No.7 register with DFF No.9 revenue cash book-Short accounting of Rs.1011/-**

On verification of DFF No.7 register with DFF No.9 revenue cash book and its remittance, the following cases of short accountings were noticed.

Sl. No.	Name of Devaswom	Date	Amount (Rs)		
			As per DFF No.7 register	Accounted in DFF No.9 register	Short (Rs)
01	Vettikkavala	06.12.15	2938	2638	300
02	Vettikkavala	10.0216	1699	988	711
				<b>Total</b>	<b>1011</b>

The matter was enquired vide Audit Enquiry No.1 dated 12.09.18, but no replay was furnished. Thus the short accounted amount viz Rs.1011/- may be realized from the officer responsible and remitted to the Devaswom Fund.

**51-3. Verification of DFF No.6 (special) receipts -Omission Rs.2290/-**

On verification of DFF No.6 (special) receipts with DFF No.9 revenue cash book the following cases of omission from accounting are noted.

Sl. No.	Name of Devaswom	Receipt No. and Date	Amount (Rs)		
			Collected	Accounted	Omitted
01	Vettikkavala	108183/14.09.15	1290	--	1290
02	Vettikkavala	108200/29.03.15	1000	--	1000
				<b>Total</b>	<b>2290</b>

The matter was enquired vide Audit Enquiry No.1 dated 12.09.18, but no replay was furnished. Thus the omitted amount viz Rs.2290/- may be realized from the officer responsible and remitted to the Devaswom Fund.

**51-4. Verification of DFF No.1 receipts-Omission from accounting Rs.800/-**

On verification of DFF No.1 receipts with DFF No.2 & 9 register, the following case of omission is noticed.

Name of Devaswom	Receipt No. and Date	Amount (Rs)		Omitted (Rs)
		Collected	Accounted	
Karimalakkadu	375398/08.05.15	800	--	800

The matter was enquired vide Audit Enquiry No.1 dated 12.09.18 but no reply was furnished. Thus the omitted amount viz Rs.800/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**51-5.Verification of DFF No.3 (special) receipts - Value of articles not remitted to Devaswom Fund –Loss Rs.1575/-**

On verification of DFF No.3 (special) receipts with connected records, it is noted that the value of the following articles were not remitted to Devaswom Fund.

Sl. No.	Receipt No. and Date	Particulars	Auctioned/ value remitted	Short	Value (Rs.) (@ Rs.25/kg)
01	85337/14.04.15	Jaggery 18 kg	--	18 kg	450
02	89099/21.02.16	Jaggery 75 kg	40 kg	35 kg	875
03	89105/02.03.16	Sugar 10 kg	--	10 kg	250
				<b>Total</b>	<b>1575</b>



The matter was enquired vide Audit Enquiry No.2 dated 12.09.18 but no reply was furnished Then the value of articles omitted viz Rs.1575/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**51-6. Non maintenance of important registers.**

Vital registers are not maintaining is Vettikkavala sub group. Necessary steps may be taken to maintain the registers such as kuthaka register, tree register, vazhipadu advance booking register, electricity and water charges register, increment register, furniture register and casual leave register.

**52.PULLAMALA DEVASWOM**

**52-1. Ashtothararchana Special Ticket – Short accounting - Loss to Devaswom Fund Rs. 1730/-**

On verification of Ashtothararchana special tickets (@ Rs.10/-) with stock register and DFF No. 7 register, the following short accounting were noticed.

Sl. No.	Date	Devaswom	Receipt No. From - To	Total No. of tickets	Tickets Accounted	Ticket Short	Short/ omission (Rs.)
1	10.01.16	Mannoorkavu	582181-330	150	--	150	1500
2	25.11.15	Pullamala	130091-270	180	160	20	200
3	10.08.15	Maroor	658855-960	106	105	1	10
4	10.12.15	”	902794-3000	207	206	1	10
5	25.01.16	”	584455-586	132	131	1	10
						<b>Total</b>	<b>1730</b>

This matter was enquired into vide Audit Enquiry No. 1 dated 19.09.18, but no reply was furnished. Hence Rs. 1730/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

**52-2. Short remittance in Bank – Loss of Rs. 131/-**

On verification of the DFF No. 9 cash book with chalans, the following short remittances were noticed.

Sl. No.	Date/Chalan No.	Devaswom	Amount in DFF No. 9	Amount as per Chalan	Short/Omission (Rs.)
01	10.04.15/1355	Pullamala	1941	1910	31
02	25.05.15/1531	Ayarkadu	6163	6063	100
				<b>Total</b>	<b>131</b>

This was enquired vide Audit Enquiry No. 2 (3) dated 19.09.18, but no reply was furnished. Hence Rs. 131/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

**52-3. Verification of Kanikka Mahazar – Short accounting due to wrong totaling – Loss to Devaswom Fund Rs. 530/-**

On verification of Kanikka Mahazar, the following short accounting due to wrong totaling was found.

Sl. No.	Date	Devaswom	Denomination	No. of Coins	Actual Amount	Amount Accounted	Short (Rs.)
01	05.10.15	Ayarkadu	5	170	850	340	510
02	16.03.16	Pullamala	2	20	40	20	20
						<b>Total</b>	<b>530</b>

This was enquired into vide Audit Enquiry No. 2 (1) dated 19.09.18, but no reply was furnished. Hence Rs. 530/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

**52-4. Verification of DFF No. 9 cash book with remittance chalan – Loss Rs. 100/-**

Loss of Rs. 100/- was noted while verifying the DFF No. 9 cash book and remittance chalans. Details follow.

Date	Amount	Remitted	Chalan No./Date	Short (Rs.)
10.04.15	6163	6063	1531/25.05.15	100

Loss of Rs. 100/- may be recovered from the officer responsible and remitted to the Devaswom Fund.

**PUNALOOR GROUP**

**53.KULATHUPUZHA DEVASWOM-** Observation in Part II- NIL

**54.ACHANKOVIL DEVASWOM**

**54-1.Verification of DFF No.6 receipts with DFF No.7 register – Short accounting - Loss Rs.170/-**

On verification of DFF No.6 receipts with DFF No.7 register, the following short accountings were noticed.

Sl. No.	Receipt No./Date	Item	Muthalkoottu (Rs)		Short (Rs)
			Due	Credited	
01	389978-998/10.04.15	Ponkala (22)	220	210	10
02	390001-100/10.04.15	Ponkala (107)	1070	1000	70
03	390485/19.04.15	Kadumpayasam (¼)	20	15	5
04	390485/19.04.15	„	20	15	5
05	390832/03.05.15	„	20	15	5
06	390836/03.05.15	„	20	15	5
07	816890/06.06.15	„	20	15	5
08	817053/13.06.15	„	20	15	5
09	817205/16.06.15	„	20	15	5
10	817759/07.07.15	Kadumpayasam (¾)	60	45	15
11	817787/08.07.15	Kadumpayasam (¼)	20	15	5
12	817817/09.07.15	„	20	15	5
13	817876/11.07.15	„	20	15	5
14	818990/09.08.15	Kadumpayasam (½)	40	30	10
15	819808/18.08.15	Kadumpayasam (¼)	20	15	5
16	819809/18.08.15	Kadumpayasam (½)	40	30	10
				<b>Total</b>	<b>170</b>

The loss amount Rs.170/- may be recovered from the officer responsible and remitted to Devaswom Fund under intimation to audit.

**54-2. Verification of special tickets -Short accounting - Loss Rs.110/-**

On verification of special tickets in DFF No.7 register the following short accounting were noticed.

Sl. No.	Receipt No./Date	Item	Tickets		Short	(Rs)
			To be accounted	Accounted		
01	220803/05.04.15	Ashtothararchana	01	0	1	10
02	647727-783/05.04.15	Neeranjnam	57	56	1	20
03	647887-931/10.04.15	Neeranjnam	45	44	1	20
04	222878-223120/11.04.15	Ashtothararchana	243	242	1	10
05	29572-579/13.04.15	Aravana	8	07	1	50
					<b>Total</b>	<b>110</b>

The loss amount of Rs.110/- may be made good from the officer responsible and remitted to Devaswom Fund.

**54-3. Kanikka mahazar-short accounting –Loss Rs.240/-**

As per kanikka mahazar dated 25.03.16, 80 numbers of Rs.5/- currencies were received in balikkalpura vanchi of Achankovil Devaswom. The due amount to be accounted against the vanchi was Rs.400/-, but only Rs.160/- was accounted. This resulted in a short credit of Rs.240/-. This was brought to the notice of the Sub Group Officer vide Audit Enquiry No.2 dated 17.10.16 and in response to it, the Sub Group Officer produced DFF No.1 receipt (Receipt No.392997/17.10.16) recording the amount with penal interest amounting to Rs.280/- for remittance to Devaswom Fund. The remittance chalan may be produced to audit.

**VARKALA GROUP**

**55.SARKARA DEVASWOM**

**55-1. Verification of DFF No.6 receipts to DFF No.7 register-Short Rs. 272/-**

On verification of DFF No.6 receipts with reference to DFF No.7 register, the following amounts are seen short credited.

Sl. No.	Receipt No./Date	Item/Rate	Amount received	Muthalkoottu (Rs.)		Short (Rs.)
				To be Credited	Credited	
01	686117/01.10.15	Kadumpayasam - ¼ ltr @ 45/- (20+25)	45	20	Nil	20
02	686988-989/11.10.15	AikyamathyaSuktharchana- 2 Nos. @ 40/- (43+2)	80 (50+30)	86 (43x2)	50	36
03	824736/27.10.15	GanapathyHomam @ 40/- (25+15)	40	25	Nil	25
04	824804/27.10.15	Aravana - ¼ ltr @ 45/- (15+30)	45	15	Nil	15
05	847891-894/04.11.15	Ayilyapooja - 9 Nos. @ 30/- (18+12)	270 (30x9)	162 (18x9)	126 (18x7)	36
06	849868/21.11.15	Kadumpayasam- ½ltr (2 Nos.)	90	40 (20x2)	20 (20x1)	20
07	849874/21.11.15	”	90	40	20	20
08	256384-385/30.01.16	Kadumpayasam - ½ ltr each (4 Nos.)	180	80 (20x4)	40 (20x2)	40

09	256887/ 07.02.16	Kadumpayasam- ½ ltr (2 Nos.)	90	40	20	20
10	255172/ 06.02.16	Palpayasam - 1 ltr	100 (40+60)	40	20	20
11	141090-1100/ 09.03.16	Kadumpayasam - 11 Nos.	450	200	200	20
					<b>Total</b>	<b>272</b>

The above amount may be remitted to Devaswom Fund.

**55-2. Verification of Special tickets -Short accounting-Loss Rs. 2605/-**

On verification of special tickets with DFF No.7 register, the following cases of short accounting were noticed.

Sl. No.	Ticket No./Date	Item	Amount to be accounted	Amount accounted in DFF No. 7	Short (Rs.)
01	164401-164550/24.04.15	Rakthapushpanjali	3750	3725	25
02	127776-127777/15.05.15	”	50	--	50
03	177030-177200/10.07.15	”	4275	4250	25
04	83462-83465/22.04.15	Chavipooja	60	45	15
05	84106-84112/17.05.15	”	105	90	15
06	85096-85200/17.07.15	”	1575	1545	30
07	85889-85906/20.08.15	”	270	120	150
08	136341-385/05.04.15	Ponkala	450	225	225
09	136386-136392/06.04.15	”	70	35	35
10	602255-602388/15.05.15	Charadujapam - 134	670	505	165
11	147758-762/15.10.15	Ponkala - 5	50	10	40
12	592528-531/08.11.15	Panappara - 4	400	300	100
13	151276-290/23.11.15	Ponkala - 15	150	75	75
14	3365-3393/25.11.15	Raktha pushpanjali-29	725	700	25
15	6901-7000/16.12.15	Raktha pushpanjali-100	2500	1000	1500
16	614767-800/21.12.15	Charadujapam - 34	170	120	50
17	7963-8000/21.12.15	Raktha pushpanjali-38	950	925	25
18	89267-270/02.02.16	Chavipooja - 4	60	40	20
19	555619-6000/08.03.16	Asthothara Archana-382	3820	3810	10
20	23728-803/17.03.16	Raktha pushpanjali-76	1900	1880	20
21	593270-274/18.03.16	Panappara - 5	500	400	100
				<b>Total</b>	<b>2700</b>

The amount of Rs. 2700/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**55-3. Short accounting of DFF No. 1 receipts – Rs. 510/- to be remitted**

It was found a short accounting of Rs. 510/- while verifying the DFF No. 1 receipts with the cash book. The matter was, at once, brought to the notice of the Administrative Officer concerned vide letter No. Audit Enquiry 4/23.09.2017. The details of the same are noted below.

Sl. No.	Receipt No. & Date	Amount to be remitted	Amount remitted	Short (Rs.)
01	280136-280138/20.11.2015	311 (93+125+93)	211	100
02	280143-280146/24.11.2015	548 (93+120+125+210)	438	110

03	280179-280181/17.12.2015	300 (100x3)	--	300
			<b>Total</b>	<b>510</b>

The amount of short Rs.510/- may be recovered from the officer responsible.

**55-4. Discrepancies in Pay Bill/Bill Copy Register - The various claims of employees have not verified or passed for payment by the officer competent**

A total amount of Rs. 49,40,965/- has been claimed to be disbursed as shown in the recordings of the Pay Bill/Bill Copy Register of the Devaswom for the year 2015-16. A broad classification of the claims is as shown below.

- 1) Pay and allowances including Arrear Pay, DA and Other allowances and National Holiday allowances amount to : Rs. 42,29,887/-
- 2) Special Duty Allowances : Rs. 20,050/-
- 3) Substitute/Contract allowances : Rs. 2,10,150/-
- 4) Onam - Bonus, Festival allowance & Advance : Rs. 1,93,900/-
- 5) Surrender of Earned Leave of the employees : Rs. 2,86,978/-
- Total : Rs. 49,40,965/-**

The most dismal thing in this respect that the claims of the employees were not verified or approved by the officer concerned during the period 2015-16. The claims in the register contains neither any orders (ROC of the board) in respect of the claims with regard to special duty done or the circumstances that led to engage Substitutes/Contract employees nor any certification of the genuineness of the claims shown in the register by the concerned. The laxity in the part of the Administrative Officer of the Devaswom is viewed seriously in audit. The officers concerned should enforce gruff measures to put an end to the wrong practices aforesaid all on a sudden. The matter may be also brought to the supervising officers of the group for a regular check of the same without fail.

**55-5. Registers not maintained properly**

**1) Casual Leave Register**

The casual leave register in the Devaswom is maintained unattested by the Administrative Officer. The copy of the leave application is not found kept in the Devaswom office. Same is the case with special casual leave register also. As the register is left unauthenticated, it is impossible to ascertain the genuineness of the substitutes engaged in place of leave (Casual Leave and Special Casual Leave) availed by the employees in the Devaswom during the period 2015-16. The copy of proof in support of the same should definitely be kept with the leave registers concerned in the years to succeed.

**2) Pattuparivattam and Mattinam Register**

Pattuparivattam register was not furnished for verification.  
Mattinam register was found maintained partially and unauthenticated.  
The above mentioned registers may be produced for verification with the entries completed along with the certification of Administrative Officer and the

Assistant Devaswom Commissioner/Deputy Devaswom Commissioner of Devaswom concerned.

**56.POZHICKARA DEVASWOM**

**56-1. Charge mahazar- discrepancy noticed.**

A mysterious incident has been noticed in the charge mahazar kept in the sub group office. The charge mahazar shows that Sri. B. Ajithkumar, SGO handed over charge to Sri. S. Govindan Potty, the then SGO in charge of the Devaswom. It is recorded to be done on 16.12.15. When Sri. S. Govindan Potty is being discharged himself of the duties of the SGO of the sub group. Audit, at once, enquired into the matter through the audit enquiry No.1 dated 27.03.18. But the SGO has not furnished any reply to this on continuation of the same audit again served an audit enquiry (No.2 dated 28.03.18) demanding the exact period/dates of the SGO’s who had charges of the sub group during the period of audit. The SGO has not yet responded to the same also.

**56-2 Other registers not produced for verification.**

The important registers like, probation and increment have not been produced for verification. Effective measures may be initiated to maintain the same without fail.

**56-3. Special duty allowance paid-Details not submitted for audit.**

The special duty allowances paid to the employees of Pozhikkara Devaswom during 2015-16 are detailed below. On verification of aquittance roll and bill copy it is found that basic pay of the incumbents, rate of special duty allowance etc are not recorded with the orders regarding the special duty are not submitted for verification.

Sl. No.	Name	Month of the bill	Amount paid (Rs)	Remarks
01	Sreenath, Watcher	04/15	2000	Basic pay rate of special duty etc not recorded in the register
02	Sreeni.S, Santhi	04/15	450	-do-
03	Murali, Thakil	04/15	2000	-do-
04	Anoop.K, Panchavadyam	04/15	300	-do-
05	V.Biju, Kazhakam	04/15	150	-do-
06	Vijesh, Nagaswaram	04/15	1500	-do-
07	Sreeni.S, Santhi	05/15	2700	-do-
08	Sreeni.S, Santhi	05/15	1500	-do-
09	Sreenath, Watcher	05/15	2700	-do-
10	J. Biju, Kazhakam	05/15	1500	-do-
11	B. Muraleedharan, Thakil	05/15	1000	-do-
12	Vijeesh.S, Nagaswaram	05/15	750	-do-
13	Vijeesh.S, Nagaswaram	05/15	1500	-do-
14	K.Anoop, Panchavadyam	05/15	1350	-do-
15	K.Anoop, Panchavadyam	05/15	1500	-do-
16	Goplakrishnan, Santhi	05/15	1200	-do-
17	Anoop, Panchavadyam	06/15	1500	-do-
18	Biju.J, Kazhakam	06/15	1500	-do-
19	Sreenath, Watcher	07/15	1300	-do-
20	Anoop, Panchavadyam	07/15	150	-do-
21	V. Sheena, Kazhakam	08/15	1500	-do-
22	S.Vijeesh, Nagaswaram	01/16	150	-do-
23	B. Muraleedharan, Thakil	01/16	150	-do-

24	Sudhamany, Thali	01/16	150	-do-
25	Saneesh, Nagaswaram	03/16	150	-do-

An Audit Enquiry (No.4 dated 28.03.18) seeking an explanation regarding the same issued to the sub group officer. In the reply dated 16.04.18 the SGO claims that the above expenditure was done in good intention, however the documents mentioned above were not produced for verification. The details may be ordered to submit to the audit, for verification at the earliest, otherwise the amount paid may be considered as the liability of the officer concerned.

**56-4. Verification of DFF No.7 register with DFF No.9 register-  
Short accounting –Loss Rs.369/-**

On verification of DFF No.7 register with DFF No.9 register, the following short accounting was noticed. The details are as follows.

Pozhikkara Keezhhood, Thottugara Shasta Temple

DFF No.6 receipt	Date	Amount as per DFF No.7 register	Amount as per DFF No.9 register	Amount remitted as per chalan No.1099 dated 10.12.15	Short (Rs)
667185-667200 887701-887800 308752-308802	09.12.15	3088	Nil	2719	369

This was enquired into vide Audit Enquiry No.12 dated 28.03.18. The amount viz Rs.369/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

**56-5. Temple Advisory Committee**

An Adhoc Temple Advisory Committee was constituted in Pozhikkara Devaswom in connection with Makaram-Vizakham Mahotsavam. The SGO was requested to produce the accounts of Temple Advisory Committee for 2015-16 vide Audit Enquiry No.9 dated 28.03.18, but no satisfactory reply has been received yet. Hence the attention of higher authorities is invited in this regard to make available all records in respect of Temple Advisory Committee in Pozhikkara Devaswom and its Keezhhoodu at the earliest.

**57.KELESWARAM DEVASWOM**

**57-1. Verification of DFF No. 6 Computer receipts with DFF No. 7 register –  
Short accounting –Loss Rs. 120/-**

On verification of DFF No. 6 computer receipts with DFF No. 7 & 9 registers, the following omissions from accounting were noticed. The details are as follows.

Sl. No.	DFF No. 6 Receipt No. (Computer Stationery)	Date	Amount as per DFF No. 6	Amount as per DFF No. 7	Amount as per DFF No. 9	Short/ omission (Rs.)
1	168727-28	01.12.15	80	50	50	30
2	644028	29.08.15	15	--	--	15
3	644231	31.08.15	50	--	--	50
4	693205	30.09.15	25	--	--	25
					<b>Total</b>	<b>120</b>

The amount viz Rs. 120/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

**57-2. Bharanippathram Register not maintained properly – urgent measures needed**

The Keleswaram Sub Group included six Devaswoms namely Keleswaram, Kunnathu, P.D. Palakunnu, Kakkodu, Purappayam and Kelamangalam. But the articles (Bharanippathram – Nilavilakku, Kindi, Thattam etc) received from the devotees are seemed to be not recorded in the Bharanippathram Register.

The Keleswaram Mahadeva Temple has a long history of existence nearly or more than hundred years. It is difficult to believe that no articles of brassware have been yet received from the devotees so far. The only recording of such is made on the first page of the carelessly and roughly handled register without any authentication. It is about the pooja vessels and allied things purchased from M.S. Krishna Metals, Varkala as per order – ROC 90/96 (date not mentioned) of the Thiruvabharanam Commissioner of Travancore Devaswom Board. As per the recordings a total of 39 brass utensils have been shown purchased. No specifications of weight or other measurement has been added to. The purchase bill or any other details are not attached to it. The Sub Group Office of Keleswaram is functioning at the premises of the Keleswaram Mahadeva Temple.

The case of other Devaswoms in the Sub Group is the same as mentioned above. Devaswom wise details (available) are the following.

**Kunnathu Devaswom**

A total of 48 items of pooja utensils/vessels has been recorded as purchased from M.S. Krishnan Metals, Varkala without any specifications of the things or any other details there of (Page 50 of the so called register). No authority concerned has been seen or signed the register.

**Purappayam and Kelamangalam**

32 items of pooja vessels/utensils have been recorded as purchased from M.S. Krishna Metals, Varkala and no other details are available from the register (Page 50). Along with the same, a list of pooja utensils has been attached to it. The list was prepared and submitted by Sri. S. Rajagopalan Potty the then Santhi of the Devaswoms. He stated that a total of 42 items of articles had been stolen on 13.08.03. The details of the stolen things in the list are the following.

Sl. No.	Items	Nos.
1	Thookkuvilakku	2
2	Poothattu	4
3	Nilavilakku (small & large)	22
4	Kaimani (large)	1
5	Appakkaraka (alloy)	1
6	Chattukam, Uruli (large), Kavaravilakku, Sankhukal, Dhoopakutty, Kodivilakku, Nagathattam and Uruli (large)	1 each (1 x 8 = 8)



7	Kindi (large) & Kindi (small)	1 each (1 x 2 = 2)
8	Karpoorathattam large and small	1 each (1 x 2 = 2)

The details of the further measures/steps taken against the theft have not been available in the register.

Another recording of the utensils/articles in respect of the Devaswoms (Purappayam and Kelamangalam) is on page 77 of the register which included a total of 19 items purchased from MS, S.K. Metals, Varkala vide order ROC No. 365/06/M dated 18.04.06 of Thiruvabharanam Commissioner, Travancore Devaswom Board (Bill Nos. 267/25.04.06 and 268/25.04.06). Of these two Urulies was recorded by the Sub Group Officer stolen by somebody on 28.01.15. Further details of the same was not included on it.

PD Palakunnu

19 items/numbers of pooja utensils were purchased from MS, S.K. Metals, Varkala vide order ROC No. 90/96 M (date not shown) of the Thiruvabharanam Commissioner, Travancore Devaswom Board (Page No. 100), as per the nothings in the register.

Kakkodu Sreedharmasastha

A total of 53 numbers/items of pooja utensils/articles were shown as purchased from MS. Lekshmi Metal Store, Mannar vide orders ROC No. 430/12/TR dated 27.12.12 and 429/12/TR dated 27.12.12 (as shown at Page No. 125 of the register).

The register is full of defects. No certification is made by competent authorities. It is not verified by the Assistant Devaswom Commissioner or the Deputy Devaswom Commissioner concerned. No recordings of brass/bronze/alloy wares ever before or after the aforementioned ones. It is not trustworthy that the Devaswoms in the Sub group had functioned without any pooja utensils all those days until the above noted purchase was made. It is evident from the reported theft on 13.08.03 that a great number of utensils/pooja vessels are left unnoticed in the Devaswom under the Sub Group. The laxity on the part of the Sub Group officer, Assistant Devaswom Commissioner and Deputy Devaswom Commissioner is clearly evident in the incident noted above.

Audit enquired the matter vide Audit Enquiry (No. 8 dated 19.07.18) but no reply was furnished by the concerned.

**57-3. Tree Register not maintained – urgent measures needed**

The sub group is having a landed property of 5 acres and 5 cents (505 cents). The details of the same are as follows.

1	Keleswaram Devaswom	48 cents
2	Purappayam – Kelamangalam Devaswom	1 acre & 81 cents
3	Kunnath Mahadevar Devaswom	1 acre & 29 cents
4	Vilakkudi Sree Dharmasastha Devaswom	40 cents
5	Kakkodu Sree Dharmasastha Devaswom	67 cents
6	Palakunnu Sree Dharmasastha Devaswom	40 cents

Though the sub group has such an extend of lands, the authorities have not maintained the details of trees in them. So urgent steps may be effected for the preparation and maintenance of the register without fail.

Audit enquired the matter vide Audit Enquiry No. 3 dated 18.07.18. But the authorities concerned have not yet responded so far.

**58. VARKALA DEVASWOM**

**58-1. Verification of special tickets with DFF No.7 register-  
Short accounting-Loss Rs.1245/-**

On verification of special tickets with DFF No.7 register, the following cases of short accounting were noticed.

Sl. No.	Special ticket No./Date	Item	No. of tickets	Rate	Amount to be accounted (Rs)	Amount accounted in DFF No.7 register (Rs)	Short (Rs)
01	87130-87200/ 21.07.15	Thilahavanam	71	30	2130	2100	30
02	90973-91181/ 30.07.15	„	209	30	6270	6240	30
03	93888-94000/ 04.08.15	„	113	30	3390	3360	30
04	148400/ 10.09.15	„	1	30	30	--	30
05	365801-365901/ 24.04.15	Palpayasam	101	25	2525	2500	25
06	372801-372834/ 28.05.15	„	34	25	850	--	850
07	385647-386000/ 06.08.15	„	354	25	8850	8825	25
08	387713-387861/ 15.08.15	„	149	25	3725	3500	225
						<b>Total</b>	<b>1245</b>

This matter was enquired vide Audit Enquiry No.9 dated 28.07.18 to which no reply was furnished. Loss amount of Rs.1245/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**58-2. Verification of DFF No.7 register with DFF No.9 cash book-  
Short accounting –Loss Rs.1583/-**

On verification of DFF No.7 register with DFF No.9 cash book, following cases of short accounting were noticed.

Sl. No.	Date	Amount in DFF No.7 register (Rs)	Amount accounted in DFF No.9 cash book (Rs)	Short (Rs)
01	28.05.15	41861	41286	575
02	24.10.15	35623	35203	420
03	29.02.16	32473	31885	588
			<b>Total</b>	<b>1583</b>

Loss amount of Rs.1583/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**58-3. Short accounting of kanikka-Loss Rs.100/-**

On verification of kanikka mahazar dated 17.04.15, it was seen that the total amount of ‘Kanikka’ in vanchi No.7 was Rs.6965/-. But the remittance to bank is only Rs.6865/- resulting in a short accounting of Rs.100/-. Hence the loss sustained to Devaswom Fund for Rs.100/- may be made good from the officer responsible and remitted to Devaswom Fund.

**58-4. Verification of DFF special 3 receipts with DFF No.9 register-omission-Loss Rs.2995/-**

On verification of DFF No. special 3 receipts with DFF No.9 register and auction diary, the following omission were noticed. Though this was enquired into vide Audit Enquiry No.4/26.07.18 but no reply was furnished.

Sl. No.	Receipt No./Date	Auction date	Amount (Rs)	Amount accounted in DFF No.9 cash book (Rs)	Omission (Rs)
01	20703/16.04.15 20704/16.04.15	17.04.15	1415	Nil	1415
02	20709/23.04.15	23.04.15	240	Nil	240
03	20716/01.05.15	01.05.15	350	Nil	350
04	20724/03.05.15	04.05.15	200	Nil	200
05	20754/28.05.15	29.05.15	200	Nil	200
06	20798/25.05.15	01.06.15	300	Nil	300
07	21978/02.11.15	02.11.15	130	Nil	130
08	90392/17.02.16 90398/21.02.16	22.02.16	160	Nil	160
				<b>Total</b>	<b>2995</b>

The loss amounted Rs.2995/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

**58-5.Verification of DFF No.1-Loss Rs.2412/-**

On verification of DFF No.1 receipts with DFF No.9 revenue cash book, the following amounts were seen neither routed through DFF No.9, nor remittance to Devaswom Fund was made.

Sl. No.	Receipt No. and Date	Amount collected (Rs.)	Item
01	281401/20.02.16	10	Fee for form
02	281406/23.02.16	250	Photography
03	281419/18.03.16	250	„
04	281420/20.03.16	100	Donation
05	281421/20.03.16	100	„
06	281563 to 281568/06.03.16	751	„
07	281598 to 281600/09.03.16	200	„
08	281701 to 281702/09.03.16	751	„
	<b>Total</b>	<b>2412</b>	

Rs.2412/- maybe recovered from the officer responsible and remitted to Devaswom Fund.

**58-6.Verification of stock register of receipt books**

On verification of stock register of receipt books, the following defects were noticed.

1. No demand notice and issue note were prepared by the competent authority with regard to the issuance and receipt of receipt books.

- 2. Even though a stock register of receipt book is maintained in this Devaswom, necessary entries have not been made in it. Date of issue and alphabetical serial number of the receipt books were not properly recorded in the register.
- 3. Annual verification of the stock register was not made by the Administrative Officer ascertaining the total number of receipt books in each even received and used in each financial year.

The above noted short comings are brought to the attention of the Administrative Officer as it is the responsibility of the Administrative Officer to ensure the upkeep of stock register of Devaswom under his control.

**58-7. Land register not properly maintained.**

According to ROC No.10935/09/Land/dated 02.05.12, the Administrative Officers/SGO's are ordered to collect the details of settlement register, settlement sketch, BTR (old and resurvey) and resurvey sketch for the preparation of land register and the officers are also instructed to keep the aforesaid details with the land register. But the same has not been produced for verification by the officials concerned. So the land register along with the above noted records with due attestation of the concerned may produce for verification without fail.

**ULLOOR GROUP**

**59.SASTHAMANGALAM DEVASWOM**

**59-1. Verification of DFF No.6 receipts with DFF No.7 register – short/omission Rs.1646/-**

On verification of DFF No.6 receipts with DFF No.7 register, the following short/omission were noticed. The details are as follows.

Sl. No.	Book No. & Date	Receipt No. & Vazhipadu	Amount collected (Rs)	Amount remitted as Muthalkuttu	Amt. to be remitted as Muthalkoottu	Short/ Omission (Rs)
01	6532/ 20.06.15	653177 to 653179 Mrithyunjayahomam (4) 1 omission (@Rs.40x3+70)	280	120	160	70
02	649/ 24.08.15	64801 to 64852 Sahasranamarchana (135)	2700	2430	2565	135
03	644/ 24.08.15	64311 to 64331 Sahasranamarchana (46)	920	828	874	46
04	644/ 24.08.15	64335 to 64400 Sahasranamarchana (152)	3040	2736	2888	152
05	9881/ 29.12.15	988001 to 988100 Ayilyapooja (200) Archana (1)	6025	2790	3624	834
06	9885/ 02.01.16	988401 to 467 Neeranjanam (130)	1040	976	1040	64
07	2012/ 06.03.16	201193 Mrithyunjayahomama (3) (missing)	210	--	210	210

08	2263/ 29.03.16	226236 Jaladhara (9) Kalasam (9)	495	270	405	135
					<b>Total</b>	<b>1646</b>

The amount may be recovered from the office responsible and remitted to Devaswom Fund.

**59-2. Verification of DFF No.1 receipts-Loss Rs.100/-**

On verifying the remittance of DFF No.1 receipts with DFF No.9 cash book short credit of Rs.100/- was noted. Details follows.

DFF No.1 receipt No./Date	Item	Amount collected	Amount credited	Short (Rs)
100837/17.10.15	Kuthaka	70850	70750	100

This amount may be recovered from the officer responsible and remitted to Devaswom Fund.

**59-3. Verification of DFF No.6 special receipts-Discrepancies noticed.**

While verifying the DFF No.6 special receipt book of Sasthamangalam Devaswom it is noticed that the leaves of receipts (from 142720 to 142725 of receipt book No.1428) An Audit Enquiry, (AE No.2 dated 17.07.18) is served to explain the reason for keeping blank receipts without cancellation.

In reply to Audit Enquiry the sub group officer Sasthamangalam stated that the matter is brought to the notice of the concerned officer and the above mistake occurred due to oversight. Hence necessary steps maybe taken to cancel the blank receipts with proper attestation.

**60. UDAYADICHAPURAM DEVASWOM** - Observation in Part II - NIL

**61. KAZHAKKOOTTAM DEVASWOM**

**61-1. Accounts of Temple Advisory Committee not produced.**

Accounts of the Kazhakkoottam Mahadevar Temple Advisory Committee for the year 2015-16 was not produced for audit and the same was asked vide audit requisition No.1 dated 16.07.18. It is replied that the accounts were sent to the Assistant Devaswom Commissioner, Ulloor for verification vide that office export No.413 dated 05.06.17.

**62.GOUREESAPATTAM DEVASWOM**

**62-1. Verification of DFF No. 6 receipts – Omission/Short Rs. 875/-**

On verification of the DFF No. 6 receipts with reference to DFF No. 7 register, the following amounts are seen short credited.

**(a) Omission**

Sl. No.	Receipt No./Date	Vazhipadu	Rate	Amount Collected as per DFF No.6	No. of vazhipadu	Number accounted	Short	Amount (Rs)
1	599593/ 27.04.15	Ayilya pooja – 3 @ 30/-	30	90	3	1	2	60
2	580843/ 17.05.15	Umamaheswara pooja - 2 @ 455/-	455	910	2	1	1	455

3	630107/ 22.05.15	Bhagyasooktharcha na - 7 @ 25/-	25	175	7	3	4	100
4	630664/ 30.05.15	Ganapathy homam + Mrithyunjaya homam - @ 70/-	110	110	1	--	1	110
5	663699/ 17.07.15	Aikyamathyarchana @ 45/-	45	45	1	--	1	45
6	61286-288/ 10.09.15	Ayilya pooja - 11 @ 30/-	30	300	10	9	1	30
							<b>Total</b>	<b>800</b>

**(b) Short accounting**

Sl. No.	Receipt No./Date	Vazhipadu	Amount Collected as per DFF No.6	muthalkoottu		Short
				Due	Credited	
1	632316/ 25.06.15	Mrithyunjaya homam, 108 Kalasam	140	100	70	30
2	663515/ 14.07.15	108 Kalasam	40	30	25	5
3	663525/ 14.07.15	”	40	30	25	5
4	663586/ 15.07.15	Kadum payasam – ¼ ltr @ 45/-	45	20	15	5
5	916920/ 11.12.15	Ksheeradhara @ 75/-	75	75	70	5
6	398857/ 09.03.16	Bhagavathyseva @ 225/-	225	125	100	25
					<b>Total</b>	<b>75</b>

The above amount may be remitted to Devaswom Fund.

**62-2. Verification of special receipts –Short Rs. 190/-**

On verification of the special receipts with reference to the DFF No. 7 register, the following are seen omitted from accounting.

Sl. No.	Special Receipt No./Date From - To	Item	No. of receipts to be accounted	No. of receipts accounted	No. of receipts Short	Amount Short (Rs.)
1	44774-860/ 08.05.15	Ashtothararchana @ 10/-	87	86	1	10
2	66906-67000/ 14.11.15	”	95	94	1	10
3	44082-89/ 16.05.15	Mrithyunjayarchana @ 25/-	8	7	1	25
4	44154-58/ 23.05.15	”	5	4	1	25
5	44418-26/ 12.06.15	”	9	8	1	25
6	289366-84/ 22.09.15	Charadujapam @ 5/-	19	18	1	5
7	298753-61/ 13.12.15	”	9	8	1	5
8	36563-93/ 30.12.15	Swayamvararchana @ 25/-	31	30	1	25
9	181451-181536/ 11.04.15	Jaladhara @ 15/-	86	85	1	15
10	189118-164/ 01.05.15	”	47	46	1	15
11	205359-421/ 23.05.15	”	63	62	1	15

12	330962-1026/ 01.01.16	„	65	64	1	15
					<b>Total</b>	<b>190</b>

The above amount may be remitted to Devaswom Fund.

**62-3. Totalling Error Rs. 1000/- may be recovered**

On 07.12.15 the vazhipadu muthalkoottu remitted as per DFF No. 7 was Rs. 20,910/- . On totalling it was found the actual amount to be remitted was Rs. 21,910/-. A short remittance of Rs. 1000/- had happened. This amount may be recovered from the officer responsible and remitted to Devaswom Fund. In connection with this an Audit Enquiry had been served (Audit Enquiry No. 2 dated 17.04.18) but no reply received.

**62-4. Rs. 250/- Collected towards fee for photography not accounted**

An amount of Rs. 250/- collected towards fee for photography as per special 6 receipt No. 101443/23.11.15 has been found unaccounted. The unaccounted amount may urgently be realised from the officer responsible.

Though audit informed the same to the Sub Group Officer, he did not respond to the Audit Enquiry (Audit Enquiry No. 03 dated 18.04.18).

**63.OTC HANUMAN DEVASWOM**

**63-1. Verification of DFF No.6 receipts with DFF No.7 register-  
Short accounting-Loss Rs. 245/-**

While verifying DFF No. 6 receipts with DFF No. 7 register, the following cases of short accounting were noticed.

Date	Receipt No.	Item	Amount collected	Amount accounted in DFF No.7	Short/ Omission (Rs.)
01.04.15	523988	Jaladhara	15	--	15
10.05.15	592641	Aval - 10 Nos.	200	20	180
01.02.16	347807	Vahanapooja	101	51	50
				<b>Total</b>	<b>245</b>

The short credited amount may be recovered from the officer responsible and remitted to Devaswom Fund.

**63-2. Verification of Special Tickets to DFF No. 7 register –  
Short accounting - Loss Rs. 60/-**

While verifying special tickets to DFF No. 7 register, the following cases of short accounting were noticed.

Date	Vazhipadu Type	Receipt No.	Total No. of Vazhipadu	Total accounted	Short	Amount (Rs.)
03.04.15	Vettilamala @ 5/-	179122-179200	79	78	1	5
09.05.15	„	188634	1	--	1	5
18.05.15	Charadujapam @ 5/-	17490-17515	26	25	1	5
01.10.15	Mrithyunjayarchana @ 25/-	366557-366574	18	17	1	25
04.10.15	Vettilamala @ 5/-	235696-235824	129	125	4	20
					<b>Total</b>	<b>6059</b>

The short credited amount may be recovered from the officer responsible and remitted to Devaswom Fund.

**63-3. Verification of DFF No. 3 (special) Thulabharam receipts–articles received-not accounted –Loss Rs. 2000/-**

On verification of DFF No. 3 (Special) thulabharam receipts with Auction Diary and DFF No. 9 register, the following nadavaravus were found unaccounted.

Sl. No.	DFF No. 3 (Special) Receipt No./Date	Articles Received	Amount (Rs.)	Remarks
01	58978/27.08.15	Jaggery - 14 kg	350	ROC No. 5300/11/Est.1 dated 22.09.11
02	58983/04.09.15	Sugar - 12 kg	300	ROC No. 10935/05/Mis.2 dated 24.03.11
03	59554/31.12.15	Ghee - 9 kg	1350	Market Rate
		<b>Total</b>	<b>2000</b>	

This was enquired into vide Audit Enquiry No. 03 dated 10.05.18, but no reply was received. Hence Rs. 2000/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

**63-4. Verification of DFF No. 1 receipts – Omission from accounting – Loss Rs. 335/-**

On verification of DFF No. 1 receipts with DFF No. 9 register, the following omissions from accounting were observed.

Sl. No.	DFF No.1 Receipt No./Date	Particulars	Amount (Rs.)
01	107576/30.07.15	Donation	100
02	107637/08.10.15	”	135
03	50574/02.03.16	”	100
		<b>Total</b>	<b>335</b>

This was enquired into vide Audit Enquiry No. 03 dated 10.05.18, but no reply was received. Hence Rs. 335/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

**64.PEROOR DEVASWOM**

**64-1. Verification of DFF No. 1 receipts**

On verification of DFF No. 1 receipts with DFF No. 9 revenue cash book, the following amounts were not routed through DFF No. 9 revenue cash book. Besides, no remittances were made to Bank in this regard.

Sl. No.	DFF No. 1 Receipt No./Date	Amount received (Rs.)	Item of Receipt
1	106801/24.04.15	250	Auction
2	106807/05.05.15	150	Video recording charge
3	106808/05.05.15	100	Auction
4	106811/07.05.15	100	”
5	106812/07.05.15	175	”
6	106815/19.05.15	75	”
7	106819/24.05.15	75	”
8	106821/26.05.15	400	”
9	106830/07.06.15	75	”
10	106839/21.06.15	100	”
11	106859/17.07.15	100	”
12	106864/22.07.15	75	”
13	106890/29.08.15	200	”
14	106891/29.08.15	75	”



15	106899/09.09.15	800	”
	<b>Total</b>	<b>2750</b>	

This was enquired into vide Audit Enquiry No. 7 dated 18.06.18, but no reply was furnished. Hence the loss sustained to Devaswom Fund for Rs. 2750/- may be recovered from the officer responsible and remitted to Devaswom Fund along with penal interest @ 18 %.

**64-2. Register not produced for verification**

- 1) DFF No. 2 register.
- 2) Stock register of special tickets, namely Appam, Aravana and Abhishekam of Sabarimala Devaswom issued from AC Office.
- 3) Register of vazhipadu booking in advance.
- 4) Register of Store ledger.
- 5) Register of land.
- 6) Auction Diary dated from 01.04.15 to 06.06.15 and 01.03.16 to 31.03.16.
- 7) Suit Register.
- 8) Annuity Register.

The aforesaid registers were not produced for audit. Hence Audit Enquiry No. I dated 12.06.18 and Audit Enquiry No. II dated 14.06.18 were served to the Administrative Officer seeking the production of above records. However neither documents nor reply in this regard was made available to audit. Non-production of records is brought to the attention of Board authorities.

**64-3. Temple Advisory Committee accounts not produced**

The accounts of Temple Advisory Committee for the year 2015-16 were not furnished for audit with regard to Peroor Grade I Devaswom and that of eight keezhoods coming under its jurisdiction. An Audit Requisition No. II dated 18.06.18 was served to the Administrative Officer seeking the production of the name and address of the office bearers, approval order of the Board, minutes book, financial statement, cash book, bank pass book, vouchers, programme notice/pamphlet, stock register of sealed coupons, counter foils of coupons, details of unused coupons, details of cheques, drafts, money orders received if any, cheque issue register, cheque book, stock register and auction details of materials received, if any. But neither the above mentioned documents nor any reply furnished to audit so far.

**THIRUVANANTHAPURAM GROUP**

**65.CHENGALLOOR DEVASWOM**

**65-1. Kanikka receipt not cedited in DFF No.9 cash Book**

The kanikka received on 4.9.15 amounting to Rs.30570/- in respect of Thrivikramangalam Devaswom was seen remitted without crediting the same in the Cash book. This practice is highly irregular and may be ordered to dispense forthwith.

**65-2. Kanikka Short accounting**

While verifying kanikka mahazar of Thrivikramangalam Devaswom, following short accountings were noticed.

Name of Vanchi	Denomination	No of currency received	Amount to be accounted	Amount accounted	Short (Rs)
Muneeswaran	10	1	10	5	5
Muneeswaran	20	13	260	130	130
Muneeswaran	50	2	100	50	50
Muneeswaran	100	1	100	50	50
				<b>Total</b>	<b>235</b>

The short accounting to the tune of Rs.235 may be made good from the officer responsible and credited to Devaswom fund.

**65-3. Nadavaravu item not auctioned – Loss to DF – Rs.1700**

As per DFF No. 3 receipts, 17 nelppara had been received vide receipts No.466370 to 466379 on 26.12.15. But the same was not seen auctioned or taken to stock. This has resulted in a loss of Rs.1700/- (17x100) to the Devaswom Fund. The loss may be made good from the officer responsible and credited to Devaswom Fund.

**65-4.Chalan not furnished for verification.**

On verification of the remittance details of Chengallur Devaswom for the year 2015-16 it was noticed that the following chalans were not furnished for verification in audit.

Sl. No.	Chalan No.	Amount involved (Rs)
01	18/09.04.15	37062
02	70/16.04.15	41544
03	114/25.04.15	41417
04	152/29.04.15	34771
05	182/06.05.15	44123
06	225/12.05.15	35464
07	226/20.05.15	34033
08	304/25.05.15	26171
09	348/03.06.15	44555
10	354/03.06.15	60761

An Audit Enquiry No.1 dated 16.04.18 issued regarding the submission of the above mentioned chalans and bank statement, but no reply furnished. The chalans and related bank statement may be produced for verification at the earliest, otherwise the amount may be considered on the liability of the officer concerned.

**66. KOVILVILA DEVASWOM** - Observation in Part II-NIL

**67. THIRUVALLAM DEVASWOM**

**67-1. Verification of DFF No.6 receipts with DFF No.7 register-Short/omission-Loss Rs.1813/-**

On verification of DFF No.6 receipts with DFF No.7 & DFF No.9 registers, the following short/omission from credit were noticed. The details are as follows. The aforesaid amount was not seen in DFF No.9 register as well as in bank scroll.

Sl. No.	Date	Book No.	Receipt No.	Item	Total amount collected	Amount in DFF No.7 register	Short/ omission (Rs)
01	22.06.15	7974	797381	Kavithorthu	35	--	35
02	24.06.15	7975	797435	Karpuram	230	--	230
03	30.06.15	66	6502-6553	Palpayasam Appom	5550	5490	60
04	30.06.15	68	6730	Aikyamatyarchana	45	42	3
05	14.08.15	801	80001-80016	Palpaysam	1600	640	960
06	17.12.15	8118	811726	Andu bali	800	500	300
07	21.01.16	8124	812367	Andu bali	800	700	100
08	01.03.16	441	440321-650	Archana (10)	3300	3175	125
						<b>Total</b>	<b>1813</b>

**67-2. Verification of Pooja Stall receipts with DFF No.7 register-Short/omission-Loss Rs.530/-**

On verification of Pooja Stall receipts with DFF No.7 & DFF No.9 registers, the following short credits/omissions from credit were noticed. The details are as follows. The amount was not seen in DFF No.9 register nor in bank scroll.

Sl. No.	Receipt No.	Total amount collected	Amount in DFF No.7 register	Short/ Omission (Rs)
01	716477-489/05.04.15	9107	9027	80
02	716603-616/07.04.15	14988	14538	450
			<b>Total</b>	<b>530</b>

**67-3. Verification of computer receipts-Short credit Rs.2700/-**

On verification of computer statements generated from counter 1 & 2 with DFF No.7 register, following short accounting there by short remittance noticed.

Date	Amount collected as per comp statement	Amount accounted in DFF No.7 register	Short (Rs)
25.07.15	44213	41513	2700

An Audit Enquiry No.3 dated 26.04.18 was served in this regard. But no reply has not yet been received so far. Hence the loss amount of Rs.2700/- may be made good from the officer responsible and remitted to Devaswom Fund under intimation to audit.

**68.SREEKANTESWARAM DEVASWOM**

**68-1. Verification of DFF No. 6 Computer Receipts with DFFNo.7 & DFF No.9 register–Short accounting-Loss Rs. 235/-**

On verification of DFF No. 6 Computer receipts with DFF No. 7 & 9 registers, the following omissions from accounting were noticed. The details are as follows.

DFF No. 6 Receipt No. (Computer generated)	Date	Amount as per DFF No.6	Amount as per DFF No.7	Amount as per DFF No.9	Short (Rs.)
7023647-7024901 &6964665-6965771	14.12.2015	152447	152212	152212	<b>235</b>

The amount viz Rs. 235/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

**68-2. DFF No. 6(Special) receipts – Details not entered - Loss Rs. 775/-**

On verification of DFF No. 6 special receipt book No. 178, it is noticed that no entries were recorded in receipt No. 17782 for the month 10/2015. But the duplicate of the same

was detached from the book. The remittance details of the receipt was not posted in DFF No. 9 register and no entries were recorded in marriage register also. Proper explanation regarding the same was enquired vide Audit Enquiry No. 3 dated 09.05.18, but no reply received. An amount of Rs. 775/- (with penal interest) Muthalkoottu for marriage may be recovered from the officer responsible and remitted to Devaswom Fund.

**68-3. Verification of DFF No. 1&Thulabharam receipts - Short Rs. 462/-**

On verification of DFF No. 1 &Thulabharam receipts Rs. 462/- has seen not remitted to Devaswom Fund. Details are given below.

Sl. No.	Date	Receipt No.	Item	Amount (Rs.)
1	27.05.15	198436 (DFF No.1)	Choruvila	102
2	30.10.15	49316	Thulabharam	60
3	11.01.16	49369 & 49370	”	120
4	15.01.16	49373 to 49375	”	180
			<b>Total</b>	<b>462</b>

The short amount of Rs. 462/- may be remitted to Devaswom Fund.

**NEYYATTINKARA GROUP**

**69. VENGANOOR DEVASWOM**

**69-1. Verification of DFF No.1 receipts-omission from credit –Loss Rs.1900/-**

On verification of DFF No.1 receipts with DFF No.9 cash book shows a loss of Rs.1900/-. Details are follows.

DFF No.1 receipt No./Date	Amount (Rs)	Item	Name of Devaswom
127432/29.06.15	225	Auction	Aithiyoor
127444/05.09.15	100	Auction	Venganoor
127462/25.11.15	750	Rent (vessels)	„
127469/Nil	150	Auction	„
127470/25.12.15	125	„	„
127471/25.12.15	200	„	„
127472/25.12.15	350	„	„
<b>Total</b>	<b>1900</b>		

The above loss may be recovered from the officer responsible and remitted to the Devaswom Fund.

**69-2. DFF No.6 receipt to DFF No.7 register-omission/short accounting Rs.1119/-**

On verification of DFF No.6 receipts with reference to DFF No.7 register, the following amounts are seen omitted short accounted.

Sl. No.	Receipt No./ Date	Vazhipadu	Amount collected as per DFF No.6 receipt	Amount accounted in DFF No.7 register	Omission/ Short (Rs)
01	659729-732/ 27.04.15	Ayilyapooja (5)	90	72	18
02	65980-808/ 01.05.15	Charadujapam (7)	35	20	15
03	659889&898/ 08.05.15	Charadujapam (3)	15	0	15
04	928293/03.06.15	Punyaham (1)	10	5	5

05	928551/ 07.06.15	Muzhukkappu (1) Thattapooja (5) Sarkarapayasam (1)	131	15	116
06	929266-294/ 16.06.15	Punyaham(1) Sooktharchana (19) Charadujapam (14)	550	495	55
07	930055/31.07.15	Palapayasam (1)	10	0	10
08	136864/28.09.15	Punyaham (1)	5	0	5
09	821712/01.11.15	Charadujapam (1)	5	0	5
10	821734/03.11.15	Rakthapushpanjali (2)	50	0	50
11	498280/ 15.01.16	Suktharchana (1)	25	0	25
12	760709/11.02.16	Malapooja (1)	10	0	10
13	761325/15.02.16	Kettunira (15)	150	100	50
14	657753/15.04.15	Sarkarapayasam (1)	20	0	20
15	659101/28.04.15	Total Rs.2060/- collected vide DFF No.6 book No.6592. but accounted only Rs.1900/-			160
16	904731&732/ 25.05.15	Suktharchana (1) Chavipooja (1)	40	0	40
17	932264/11.07.15	Charadujapam (1)	5	0	5
18	932312/13.07.15	Punyaham (1)	5	0	5
19	932346/13.07.15	Pinvilaku (1)	10	0	10
20	932452&453/ 15.07.15	Sooktharchana (1) Charadujapam (1)	30	0	30
21	988232&233/ 17.07.15	Charadujapam (2)	10	0	10
22	930878/10.08.15	Sarkarapayasam (1)	20	0	20
23	931999&2000/ 17.08.15	Charadujapam (1) Sooktharchana (1)	30	0	30
24	990031&32/ 20.08.15	Punyaham (1) Suktharchana (1)	30	0	30
25	820101/ 11/15 1 <sup>st</sup> half	Vidyarambam	25	0	25
26	851493/ 11/15 2 <sup>nd</sup> half	Pinvilakku (1)	10	0	10
27	440883/ 12/15 1 <sup>st</sup> half	Palpayasam (1) Thattapooja (7)	55	25	30
28	440934/ 12/15 1 <sup>st</sup> half	Palpayasam (1)	20	10	10
29	441107/ 12/15 1 <sup>st</sup> half	Palpayasam (1) Thattapooja (7)	55	25	30
30	441142/12.12.15	Palpayasam (1)	55	25	30
31	447539/13.12.15	Palpayasam (1) Thattapooja (7)	55	25	30
32	447704/14.12.15	Palpayasam (1) Thattapooja (7)	55	25	30
33	447837/15.12.15	Malapooja (1)	10	5	5
34	448178/20.12.15	Neyvilakku (1) Pinvilakku (1)	20	10	10
35	448197/20.12.15	Ennaabhishekam (1)	20	10	10
36	448204/20.12.15	Sankabhishekam (1)	15	0	15
37	448543/21.12.15	Sarkarapayasam (1) Thattapooja (1)	25	20	5
38	763353/ 03/16 2 <sup>nd</sup> half	Payasam (1) Thattapooja (7)	55	25	30
39	763434/ 03/16 2 <sup>nd</sup> half	Thakidupooja (1)	15	10	5
40	764013/ 03/16 2 <sup>nd</sup> half	Neyyabhishekam (1)	25	20	5
41	511901-902/ 03/16	Karikujapam (2)	20	10	10

	4 <sup>th</sup> half				
42	512312/ 03/16 4 <sup>th</sup> half	Chavipooja (1)	15	5	10
43	512903/ 03/16 4 <sup>th</sup> half	Charadujapam (1)	5	0	5
44	442400/01.02.16	Charadujapam (1)	5	0	5
45	702768/29.02.16	Jaladhara (3)	45	30	15
46	140972/02.04.16	Sooktharchana (1) Neyvilakku (1)	35	25	10
47	141016/05.04.15	Punyaham (1)	5	0	5
48	142234&235/ 19.04.15	Charadujapam (1)	10	0	10
49	142254/21.04.15	Charadujapam (1)	5	0	5
50	658975&977/ 05.05.15	Charadujapam (2)	10	0	10
51	659904&905/ 07.05.15	Muzhukappu (1) Sooktharchana (1)	112	102	10
52	929487/25.06.15	Charadujapam (1)	5	0	5
				<b>Total</b>	<b>1119</b>

The above amount may be remitted to Devaswom Fund under intimation to audit.

**69-3. DFF No.6 receipt book omitted from accounting - Loss Rs.2140/-**

On verification of DFF No.6 receipts with reference to DFF No.7 register and DFF No.9 cash book, it is observed that book No.4425 (receipts 442401-500) dated 06.01.16 entirely omitted from accounting. The book consists of the amounts collected for the following vazhipadu.

Sl. No.	Vazhipadu & Rate	No. of vazhipadu	Amount (Rs)
01	Baghyasooktharachana (@ 25)	36	900
02	Punnyaham (@ 5)	7	35
03	Nooljapam (@ 5)	21	105
04	Palpayasam 6¼ litre (@ Rs.20/½ ltr)	--	250
05	Malapooja (@ 10)	7	7
06	Neyvilakku (@ 10)	5	50
07	Muzhukappu (@87)	5	435
08	Thatta pooja (@ 5)	35	175
09	Kettunira (@ 10)	4	40
10	Thakkol pooja (@ 15)	2	30
11	Jaladhara (@ 15)	1	15
12	Neeranjnam (@ 8)	1	8
13	Thrimadhuram (@ 5)	1	5
14	Naranga vilkku (@ 10)	2	20
15	Pena pooja(@ 10)	1	10
16	Bhasmabhishekam (@ 55)	1	55
		<b>Total</b>	<b>2140</b>

The above amount may be recovered from the officer responsible and remitted to Devaswom Fund.

**69-4. Improper maintenance of stock register.**

On verification of the stock register of receipts of Venganoor sub group, it is noticed that the same is improperly maintained. Necessary entries such as stock balance, date of receipt from Assistant Devaswom Commissioner Office, date of issue to Devaswom etc are irregularly recorded. Certain omission of DFF No.6 receipt books were also observed. For

instance the details of 25 DFF No.6 receipt books from G4476 to G4500 were seen omitted recording from the stock register. However, these books were seen accounted in the DFF No.7 register of Keleswaram Devaswom for the period 8/2015 to 31.03.16. Hence, all the omissions may be included and the stock balance may also be made accurate and upto date with relevant dates.

**69-5. Verification of DFF No.3 (special) Thulabharam –Panavaka-omission.**

On verification of DFF No.3 (special) thulabharam receipts the following discrepancies were noticed.

**(a) Panavaka short Rs.540/-**

The cash collected with regard to the following thulabaram vazhipadu (Panavaka) was not accounted in cash book (DFF No.9)

Sl. No.	Receipt No.	Devaswom	Date	Amount collected	Panavaka short accounted
01	45297	Venganoor	12.12.15	60	60
02	45298	„	13.12.15	60	60
03	45299	„	20.12.15	60	60
04	45300	„	21.12.15	60	60
05	46051	Keleswaram	12.04.15	60	60
06	46052	„	19.04.15	60	60
07	46053	„	23.04.15	60	60
08	46054	„	13.05.15	60	60
09	46066	„	20.09.15	60	60
				<b>Total</b>	<b>540</b>

The cash collected with regard to the following thulabharam vazhipadu (Panavaka) was not accounted in cash book (DFF No.9)

**(b) Nadavaravu samanavila-Loss Rs.475/-**

The amount collected by way of auction of the following items cost (Nadavaravu articles) towards thulabharam vazhipadu are seen not accounted in the cash book (DFF No.9).

Sl. No.	Receipt No.	Devaswom	Item	Auction amount
01	46051	Venganoor	Rasakadalikula -1	100
02	46052	„	Kappkula - 1	150
03	46146	Ithiyoor	Apple - 9kg	225
			<b>Total</b>	<b>475</b>

The short credited amount shown in the above paragraphs [Panavaka and the cost of nadavaravu (Rs.540+475)] from may be recovered from the officer responsible and credited to Devaswom Fund.

**70.VELLAYANI DEVASWOM**

**70-1. Special tickets not accounted-Loss Rs.1000/-**

The receipt book with Sl. no.2084 used for the purpose of madhupooja vazhipadu was not posted in DFF No.7 and the same was neither found used in any of keezhoodu temples nor any other nearby temple. So audit observe that as a clear pecuniary loss amounting to Rs.1000/- during the month of 6/2015.

**70-2. Thulabharam-Nadavaravu articles not auctioned and short accounting of samanvila-Loss Rs.505/-**

On verification of DFF No.3 (special) Thulabharam receipts with auction diary and cash book No.9, the following discrepancies were noticed.

(1) The following nadavaravu items as per DFF No.3 (special) were not seen auctioned. The loss incurred due to non-auctioning of hens amounts to Rs.400/- may be recovered from the officer responsible and remitted to Devaswom Fund under intimation to audit.

Receipt No.	Date	Nadavaravu item	The amount of loss to be calculated as per market price
26278	05.05.15	Hen	200
26302	12.07.15	Hen	200
		<b>Total</b>	<b>400</b>

(2) The total amount received as nadavaravu samanavila on 08.11.15 was Rs.840/-. The amount credited in cash book (DFF No.9) on the day was Rs.745/- this resulted in a short credit of Rs.105/-. The short credited amount may be recovered from the officer responsible and remitted to Devaswom Fund.

**71.PARASSALA DEVASWOM**

**71-1. Ashtothararchana Special tickets – Short/omissions Rs. 570/-**

On verification of the Ashtothararchana special tickets with reference to DFF No. 7 & DFF No. 9 registers and stock register of receipts, the following are seen short accounted.

Sl. No.	Archana Book No. & Devaswom	Special tickets date	No. of tickets	Amount to be accounted	Amount accounted	Short (Rs.)
1	338, Veylakom	337456-550/4-2015	95	950	450	500
2	418, Parassala	417058-101/09.04.15	44	440	430	10
3	”	417102-161/10.04.15	60	600	590	10
4	”	417927-418000/19.04.15	74	740	730	10
5	422, Parassala	421935-422000/10.05.15	66	660	620	40
					<b>Total</b>	<b>570</b>

The above amount may be remitted to Devaswom Fund.

**71-2. Temple Advisory Committee accounts**

The following mentioned temple Advisory Committees produced their receipt & payment accounts as detailed below.

Devaswom	Receipt	Payment	Closing balance
Parassala Mahadevar	600530	463872	136664
Puthukkulam	73710	75000	(-) 1290
Mavelikandan	42500	42500	Nil
Kurumkutti	354475	35850	(-) 4025

**Discrepancies noted**

- 1) Temple Advisory Committee of Parassala Mahadevar Temple has not produced bank statement in proof of closing balance.
- 2) Copy of programme notice not produced by Puthukkulam Devaswom.
- 3) Copy of programme notice, bank pass book etc not produced by Kurumkutty Devaswom.



**72.KOOTTAPPANA DEVASWOM**

**72-1. Short accounting of jaladhara and archana special tickets Rs.275/-**

On verification of special tickets w.r.t. DFF No.7, DFFNo.9 and stock register the following jaladhara and archana special tickets are seen short accounted.

Book No./Devaswom	Special ticket item	Serial No./Date	No.	Amount to be accounted	Amount accounted	Short (Rs)
2227 Koottappana	Jaladhara @ 15/-	890981-891010/17.05.15	30	450	300	150
2467 Koottappana	Jaladhara @ 15/-	986745-986750/03.02.16	6	90	75	15
483 Ramapathani	Archana @ 10/-	482001-482010/05-2015(2 <sup>nd</sup> half)	10	100	--	100
481 Koottappana	Archana @ 10/-	480586-480596/06.05.15	11	110	100	10
					<b>Total</b>	<b>275</b>

The above amount may be remitted to Devaswom Fund.

**72-2. Land Register.**

Two land registers in prescribed format with similar entries are seen simultaneously maintained. Folios of a very old land register are also been kept in hardbound.

Entries in land register are not seen attested by competent authority. Present position of availability of Devaswom lands are also not seen recorded.

**(a) Temple Advisory Committee.**

Temple Advisory Committee under this sub group has not produced their annual accounts for audit. Through requested vide requisition No.1 dated 18.09.18 and Audit Enquiry No.1 dated 19.09.18. Hence the attention of Assistant Devaswom Commissioner, Neyyattinkara and the Board is solicited in this regard to initiate urgent steps for furnishing the same for verification in audit.

**73. ASSISTANT DEVASWOM COMMISSIONER OFFICE NORTH PARAVOOR**

**73-1.Basic pay incorrectly recorded and pay and allowance claimed in excess – Disallowed Rs.2073/-**

On verification of the pay and allowance bills in respect of Grade 1<sup>st</sup> Mookambi Devaswom , it is observed that the basic pay of Sri. K.K. Narayana Pillai, Thali for the month 12/2015, 01/2016 & 02/2016 was recorded erroneously in the respective pay and allowances bills as Rs.10840/- as against his eligible basic pay of Rs.10480/-. As such he has claimed excess pay and DA as shown below.

Sl. No.	Voucher No.	Cheque No./Date	Basic Pay/DA recorded in bill	Basic Pay/DA to be recorded	Excess (Rs)
01	1964/01-16 (Pay bill for 12/15)	969595/ 01.01.16	BP Rs.10840/-	BP Rs.10480/-	BP Rs.360/-
02	1965/01-16 (Allow bill for 12/15)	„	DA Rs.9973/- (@ 92%)	DA Rs.9642/- (@ 92%)	DA Rs.331/-
03	2191/02-16	805236/	BP Rs.10840/-	BP Rs.10480/-	BP

	(Pay bill for 01/16)	01.02.16			Rs.360/-
04	2192/02-16 (Allow bill for 01/16)	„	DA Rs.9973/- (@ 92%)	DA Rs.9642/- (@ 92%)	DA Rs.331/-
05	2575/03-16 (Pay bill for 02/16)	803884/ 11.03.16	BP Rs.10840/-	BP Rs.10480/-	BP Rs.360/-
06	2576/03-16 (Allow bill for 02/16)	„	DA Rs.9973/- (@ 92%)	DA Rs.9642/- (@ 92%)	DA Rs.331/-
				<b>Total</b>	<b>2073</b>

The above amount may be recovered and remitted to Devaswom Fund.

**73-2. Erroneous calculation of Pay and allowance –Excess claimed Rs.205/-**

On verification of the pay and allowance bills of Grade II Naranam Devaswom for the month 02/2016, it is noticed that Sri. Sreejith, Sambandhi having basic pay Rs.11020/- has been granted 20 days pay (10.02.16 - 29.02.16) as Rs.7707/- erroneously. His eligible pay for 20 days is worked out as below.

$$\text{Rs.11020} \times \frac{20}{29} = \text{Rs. 7600/-}$$

Thus he claimed Rs.107/- (7707-7600) as pay and Rs.98/- (7090-6992) as DA (@ 92%) in excess. Details are given below.

Voucher No.	Cheque No./Date	Pay for 20 days		DA for 20 days		Excess (Rs)
		Granted	Eligible	Granted	Eligible	
2398/03-2016	804692/ 01.03.16	7707	7600	7090	6992	205 (107+98)

Therefore Rs.205/- may be recovered and remitted to Devaswom Fund.

**73-3. HRA paid in excess –Disallowed Rs.830/-**

On verification of establishment pay bill vouchers, excess payments of House Rent Allowance were paid as against the rate prescribed in the ROC No.2000/2011/Est.I dated 01.07.11. Details follow.

Sl. No.	Voucher No./Month	Cheque No./Date & Amount	Particulars	HRA paid	HRA admissible	Excess (Rs)
01	2188/02-16	805236/ 01.02.16 Rs.142389/-	Allowance bill 01/2016 Thrikkakara Devaswom Narayanan Nair, Kazhakom Basic pay Rs.6080/-	390	270	120
			Allowance bill 01/2016 Thrikkakara Devaswom Ashokan, PT Kazhakom Basic pay Rs.4250/-	250	125	125
02	2230/02-16	805236/ 01.02.16 Rs.71300/-	Allowance bill 01/2016 M.A. Unnikrishnan, Kazhakom Aluva Krishnaswamy Temple Basic pay Rs.11920/-	480	390	90
03	2410-03-16	804692/ 01.03.16	Allowance bill 02/2016 for Grade II Pattupurakavu Devaswom of Thrikkakara Sub Group S. Mahesh, Nadaswaram	480	250	230

			Basic pay Rs.7000/-			
			Allowance bill 02/2016 for Grade II Pattupurakavu Devaswom of Thrikkakara Sub Group Narayanan Nair, Kazhakom Basic pay Rs.6080/-	390	250	140
			Allowance bill 02/2016 for Grade II Pattupurakavu Devaswom of Thrikkakara Sub Group Ashokan, P.T. Kazhakom Basic pay Rs.4250/-	250	125	125
					<b>Total</b>	<b>830</b>

Excess claimed HRA may be recovered from the concerned and remitted to the Devaswom Fund.

**73-4. Substitute Allowance-Excess claimed Disallowed Rs.1550/-**

On verification of vouchers, it is seen that the following persons claimed the substitute allowance higher than the admissible rate to them vide ROC No.2000/2011/Estt.1 dated 01.07.11.

Sl. No.	Name of employee	Name of Devaswom	Vr.No./ Cheque No./Date	Amount sanctioned	Amount admissible	Excess (Rs)
01	Vipinlal, Sambandhi	Mattathoor Koottala	1496, 969483/ 01.10.15	5 daysx300= 1500	1250	250
02	Sarathchandran, Sambandhi	Kothakulangara	„	6 daysx300= 1800	1500	300
03	M. Mukundan, Sambandhi	„	„	8 daysx300= 2400	2000	400
04	Karthikeyan, Sambandhi	Puthoorpilly	1511, 969483/ 01.10.15	12 daysx300= 3600	3000	600
					<b>Total</b>	<b>1550</b>

The excess amount claimed in this respect may be recovered from the incumbents concerned and remitted to Devaswom Fund.

**73-5. Water/Electricity/Telephone charges - Rs.53770/- objected.**

On verification of vouchers, it is noticed that receipts/invoices obtained from the authorities concerned for the payment of Water/Electricity/Telephone charges are not attached along with the following vouchers. Hence Rs.53770/- is held under objection for want of respective receipts.

Sl. No.	Voucher No./	Cheque No./Date	Devaswom	Bill No.	Amount (Rs)
01	Water charge 173		Aluva Mahadevar	12055519	124
02	Water charge 175		„	Nil	980
03	Electricity charge	806329/	„	5569160104047	40734

	2166/01-16	12.01.16			
04	„	„	„	5569160104512	11336
05	Telephone charge 2165/01-16	806329/ 12.01.16	„	490027351	596
				<b>Total</b>	<b>53770</b>

In the absence of respective receipts the authenticity of expenditure could not be ascertained. So the amount is held under objection.

**73-6. Special Duty allowance Rs.2050/- objected.**

On verification of the following vouchers for the payment of special duty allowance, it is noticed that duty certificates are not attached along with them.

Sl. No.	Voucher No.	Devaswom	Name & Designation	Date of duty	Amount Paid
01	309	Paravoor Group	K.M. Babu,Thakil	28.03.15 to 03.04.15	1050
02	317	Kothakulangara	M.K.Mukundan, Sambandhi	04.04.15 to 08.04.15	1000
03	2023	Naranam	K.M. Babu, Thakil	15.12.15	150
				<b>Total</b>	<b>2200</b>

In the absence of duty certificates, the authenticity of the vouchers could not be verified. Hence Rs.2200/- is objected in audit.

**73-7. Verification of Suit register –Short comings noted.**

Suit register is not updated. It shall be maintained up to date entering the current status of each and every case. Instances of short comings are noted below.

Sl. No.	Case No.	Devaswom	Court	Devaswom Advocate	Remarks (Present position as per Suit register)
01	OS 664/98	Peruvannam	Honourable Munsif Court Paravur	Adv.Subrahmanya Ayyar	Posted on 08.02.01
02	OS 32/98	Kiramkuzhi Devaswom in Kizhakkambalam Sub Group	Honourable Munsif Court Perumbavoor	Adv. M.K. Jayapalan	The Advocate Commission decided to measure the land on 28.09.01
03	OS 19278/98	„	Honourable High Court of Kerala	Advocate P.G. Parameswara Panicker	Case pending
04	OP 10684/98	Thekkumala Devaswom in Kizhakkamblalam Sub Group	„	Adv.S.V. Balakrishna Ayyar	„
05	OS 169/99	„	Nil	Adv.Venkida Subrahmanya Ayyar	„
06	OS 476/92	Kunnathukavu Devaswom in Puthoorpally Sub Group	Honourable Munsif Court Aluva	Adv.Sreesakumar	„
07	OP 19878/01	Iravipuram Devaswom in Thiruvallur Sub Group	Honourable High Court of Kerala	--	--
08	SM 07/92	PD Chirangara	„	--	Under judicial

		Devaswom in Thiruvallur Sub Group			trial
09	SM 38/98	PD Chirangara Devaswom in Thiruvallur Sub Group	Land Tribunal	--	Under Judicial Trial
10	CMP 1161/98	„	Honourable High Court of Kerala	--	--
11	SMP 53/99	Alangattukavu in Thiruvallur Sub Group	Land Tribunal Thripoonithura	--	Under Judicial Trial
12	SMP 67/97	„	„	--	Under Judicial Trial
	SMP 257/98				
	SMP 285/98				
13	OP 8076	Peruvanam Devaswom	--	Adv. Panicker & Panicker	Advocate Directed to file Affidavit on 28.06.00
14	OS 274/00	Naranam Devaswom (Misappropriation of Devaswom Fund)	--	--	--
15	OS 819/00	PD Payankal	--	Adv. Balakrishna Menon	Posted on 28.06.00
16	OS 255/01	Erumely Devaswom	--	Advo. Venkita Subrahmanya Ayyar	--
17	OP 12982/97	PD Kongorppilly Devaswom	Honourable High Court of Kerala	--	Posted on 11.02.02
18	OP 14/03	Peruvanam Devaswom	Honourable Sub Court Paravur	--	Trial on 29.05.03

**73-8. Vouchers and cash book not produced.**

Vouchers and cash books for the months 07/2015, 08/2015, 09/2015 and 11/2015 were not produced for audit even after serving three audit requisitions. The authenticity of expenditures incurred during this period could not be verified since these records were not produced. An audit requisition No.1 dated 20.10.17, Audit enquiry No.2 dated 22.10.17, were served in this regard. But no reply was furnished. It may be ordered to produce the same before audit without further delay.

**74. ASSISTANT DEVASWOM COMMISSIONER OFFICE**  
**THRIKKARIYOOR**

**74-1. Excess Payment of Thanthri Dakshina – Disallowed Rs. 2850/-**

On verification of vouchers with cash book in AC Office, Thrikkariyoor, the following cases of excess payment of Thanthri Dakshina were noticed.

Sl. No.	Voucher No.	Cheque No./Date	Name of Devaswom	Period of Duty	No. of days		
					Eligible	Claimed	Excess

1	288/6-14	595845/02.06.15	Thrikkariyoor	15.03.15 to 24.03.15	10	11	1
2	292/6-14	”	Alpara	18.02.15 to 27.02.15	10	11	1

Thanthri was paid an excess amount of Rs. 2850/- (@ Rs.1425/day x 2 days) which was enquired vide Audit Enquiry No. 3 dated 24.10.17, but no reply was furnished yet. Hence the amount of Rs. 2850/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**74-2. An amount of Rs. 5,91,928/- objected in audit for want of sub vouchers and supporting documents**

On verification of the following vouchers, it is noted that the sub vouchers and supporting documents which are indispensable for approval were not attached with, hence the amount disbursed as per the vouchers are objected.

Sl. No.	Voucher No./Month	Cheque No./Date	Devaswom	Amount (Rs.)	Reason for objection
1	882/11-15	189133/01.12.15	Iringole	7,500	Hire of elephant for festival – Deputy Devaswom Commissioner’s order not produced
2	996/01-16	195309/01.01.16	Chitteeswaram	22,500	”
3	1051/01-16	195338/18.01.16	Neriyamangalam	45,000	”
4	1055/01-16	195340/18.01.16	Ramamangalam	7,500	”
5	1262/03-16	195442/01.03.16	Thrikkariyoor	75,000	”
6	1270/03-16	195442/09.03.16	Iringole	60,000	”
7	1258/03-16	”	Alppara	75,000	”
8	1143/03-16	195386/03.02.16	Arakkulam	52,000	”
9	1155/02-16	195393/25.02.16	Keezhillam	60,000	”
10	96/04-15	595968/10.04.15	Thrikkariyoor	7,500	”
11	97/04-15	”	Thirumanamkunnu	15,000	”
12	106/04-15	595969/24.04.15	Kodanadu	15,000	”
13	914/11-15	189142/02.12.15	Santhukadu	12,000	As per proceedings the duty was performed by Sri. Arun Kumar, whereas the payment was made to Sri. Shylesh, KallurIllam
14	1025/01-16	195315/01.01.16	Alppara	1,200	Duty was performed by Sri. Jayakrishnan, whereas the amount was paid to Sri. ManojIyemuri
15	”	”	”	2,000	Duty was performed by Sri. Krishnan Namboothiri Allowance paid to Sri. ManojIyemuri
16	1029/01-16	195316/01.01.16	Santhukadu	12,400	As per proceedings the duty was performed by Sri. Arun, whereas payees receipt was submitted by Sri. Lal .K. Thampi

17	1031/01-16	”	Trisalapuram	7,750	Substitute Allowance, payees receipt was not submitted
18	188/05-15	595806/05.05.15	Thrikkariyoor	7,500	KaraymaKazhakam daily wages payees receipt not submitted
19	190/05-15	595807/05.05.15	Chitteswaram	41,650	Substitute Allowance, payees receipt was not submitted
20	192/05-15	”	Ramamangalam	40,800	”
21	194/05-15	595808/08.05.15	Devikulam	12,000	”
22	469/07-15	188961/03.08.15	Njazhurkovil	5,760	Tapping charge, payees receipt not submitted
23	595/08-15	189003/25.08.15	”	5,760	”
24	485/07-15	188978/22.08.15	Arakkulam	1,108	Electricity charge Invoice receipt not submitted
			<b>Total</b>	<b>5,91,928</b>	

Steps may be taken to clear the objection at the earliest.

**74-3. Medical Advance/Loan not adjusted**

As per G.O. (P)No.298/61/H&FWD dated 20.11.01, after the prescribed time limit for the adjustment of loan in the case of medical reimbursement claim (that is 6 months), 12% interest per annum for the outstanding amount is to be charged and balance amount with interest needs to be recovered from the salary of the servant from the next month onwards. But in the following case of Medical loan, the above condition was not seen adhered.

Name and Address	Amount sanctioned	Cheque No.& Date
Sri.SneheshSankar, P T Santhi Poonankavu Devaswom, Ramamangalam Sub Group	75000	195441/21.3.16

In the above case final adjustment has not been done since the elapse of one year from the date of loan. This is not regular. The reason for non-complying the condition stipulated in the above Govt. Order may be explained to audit.

**74-4. Land register not authenticated**

Even though land register has been maintained with all the entries regarding the land owned by various Devaswom coming under the Thrikkariyoor Group have been made, the same has not been authenticated with proper attestation by the Assistant Devaswom Commissioner. The same may be done.

**74-5. Suit Register**

As per the suit register, 13 cases were pending disposal at various Courts. The suit register was not seen updated periodically and hence the present position of the above pending cases could not be verified. Urgent steps may be taken to follow up the cases and the suit register may be updated accordingly.

**75. ASSISTANT DEVASWOM COMMISSIONER OFFICE**  
**VAIKOM**

**75-1. Excess Payment towards House Rent Allowance – Disallowed Rs. 1044/-**

On verification of pay and allowance bill of Sub Group Offices in Vaikom Group, the following excess payments towards HRA as against that sanctioned vide Board ROC No. 2000/2011/Est.1 dated 01.07.11 were observed.

Sl. No.	Voucher No./ Month	Name, Designation & Devaswom	Period	Basic Pay	House Rent Allowance			Cheque No./ Date
					Paid	Admissible	Excess	
01	2014 02-16	Sri. Rahul Radhakrishnan, SGO Keraladithyapuram	12/15	10750	390	250	140	190179/ 01.02.16
			01/16	10750	390	250	140	
02	2015 02-16	Smt. P.T. Krishna Kumari, SGO, TV Puram	12/15 (10.12.15 to 31.12.15)	11483 (@ Rs. 16180 per month)	341	177	164	”
			01/16	16180	480	250	230	
03	2245 03-16	Smt. P.T. Krishna Kumari, SGO, TV Puram	02/16	16180	480	250	230	510162/ 09.03.16
04	”	Sri. Rahul Radhakrishnan, SGO Keraladithyapuram	02/16	10750	390	250	140	”
						<b>Total</b>	<b>1044</b>	

This amount viz Rs. 1044/- may be made good from the officer responsible and remitted to Devaswom Fund.

**75-2. Excess Payment towards Special Duty Allowance – Disallowed Rs. 2547/-**

The auspicious ‘Ashtami’ festival in Vaikom Devaswom was performed from 22.11.15 to 04.12.15 (13 days) and various Devaswom Officers and temple employees were deputed for duty at Vaikom Devaswom in connection with this festival. On verification of special duty allowances bills in respect of Ashtami festival, the following excess payments towards special duty allowance were observed against that sanctioned vide Board ROC No. 2000/2011/Est.1 dated 01.07.11 .

Sl. No.	Voucher No./ Month	Particulars	Name & Designation	Period of Duty	Special Duty Allowance		Excess (Rs.)	Cheque No./ Date
					Paid (Rs.)	Admissible (Rs.)		
1	1720 01-16	Special Duty Allowance bill of Krishnan Kovil in Vaikom Sub group	P.G. Surendran, Watcher	22.11.15 to 04.12.15 (13 days)	2800 (14 days x Rs. 200/-)	2450 (10 days x 200/- + 3 days x 3/4 x 200)	350	190131 01.01.16
			P. Jayakumar, Sambandhi	”	”	”	350	
			K.C.Ajith Kumar, Kazhakam	”	2100 (14 days x Rs. 150/-)	1838 (10 days x 150/- + 3 days x 150 x 3/4)	262	
2	1760 01-16	Special Duty Allowance bill of Vaikom Kalapeedom	M.S. Vinod, Watcher	”	2100 (14 days x Rs. 150/-)	”	262	”
			P.T. Krishna kumari, Thali	”	2800 (14 days x Rs. 200/-)	2450 (10 days x 200/- + 3 days	350	



						x 200 x ¾)		
3	<u>1798</u> 01-16	Special Duty Allowance bill of Udayam Peroor Devaswom	P.B. Binil, Watcher	”	1950 (13 days x Rs. 150/-)	1838 (10 days x 150/- + 3 days x 150 x ¾)	112	”
4	<u>1801</u> 01-16	Special Duty Allowance bill of Udayam Peroor Devaswom	Sarathchandran, Sambandhi	”	”	”	112	”
5	<u>1840</u> 01-16	Special Duty Allowance bill of Thrippakkudam Devaswom	Rajeev Kumar, Sambandhi	”	2600 (13 days x Rs. 200/-)	2450 (10 days x 200/- + 3 days x 200 x ¾)	150	”
			Muraleedharan, Sambandhi	”	”	”	150	
			Pramod, Watcher	”	1950 (13 days x Rs. 150/-)	1838 (10 days x 150/- + 3 days x 150 x ¾)	112	
6	<u>1845</u> 01-16	Special Duty Allowance bill of Sub Group Officers	Chandanavally SGO Elamkavu Devaswom	”	”	”	112	”
7	<u>1946</u> 02-16	Special Duty Allowance bill of Poothotta Devaswom	V.N. Unnikuttan, Kazhakam	23.11.15 to 04.12.15 (12 days)	1950 (13 days x Rs. 150/-)	1725 (10 days x 150/- + 2 days x 150 x ¾)	225	<u>190179</u> 01.02.16
						<b>Total</b>	<b>2547</b>	

This amount vizRs. 2547/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**75-3. Excess Payment towards Over Time Allowance – Disallowed Rs. 1150/-**

As per ROC No. 12932/12/Est.I/Est. III dated 31.07.13, the over time allowance for watcher is limited to Rs. 100/-, where more than one watcher is working. On verification of expenditure vouchers in respect of Udayanapuram Devaswom, it was seen that the following employees were paid excess over time allowance against the aforesaid ROC.

Sl. No.	Voucher No./ Month	Cheque No./Date	Name &Designation of Employee	Over time allowance for the month	Over time Allowance Paid	Eligible	Excess (Rs.)
1	95/4-15	<u>611550</u> 06.04.15	N.R. Ajith Kumar, Watcher	3/15	150	100	50
			N. Jayaprakash, Watcher	3/15	150	100	50
2	311/ 5-15	018064 02.05.15	N.R. Ajith Kumar, Watcher	4/15	150	100	50
			N. Jayaprakash, Watcher	4/15	150	100	50
3	445/ 6-15	<u>018119</u> 02.06.15	N.R. Ajith Kumar, Watcher	4/15	150	100	50
4	702/ 7-15	<u>018427</u> 01.07.15	N.R. Ajith Kumar, Watcher	6/15	150	100	50
			N. Jayaprakash, Watcher	6/15	150	100	50
5	805/ 8-15	<u>079833</u> 01.08.15	N.R. Ajith Kumar, Watcher	7/15	150	100	50
			N. Jayaprakash, Watcher	7/15	150	100	50

6	993/ 8-15	079873 20.08.15	N.R. Ajith Kumar, Watcher	8/15	150	100	50
			N. Jayaprakash, Watcher	8/15	150	100	50
7	1173/ 10-15	079941 01.10.15	N.R. Ajith Kumar, Watcher	9/15	150	100	50
			N. Jayaprakash, Watcher	9/15	150	100	50
8	1394/ 11-15	080000 02.11.15	N.R. Ajith Kumar, Watcher	10/15	150	100	50
			N. Jayaprakash, Watcher	10/15	150	100	50
9	1594/ 12-15	190069 01.12.15	N.R. Ajith Kumar, Watcher	11/15	150	100	50
			N. Jayaprakash, Watcher	11/15	150	100	50
10	1735/ 01-16	190131 01.01.16	N.R. Ajith Kumar, Watcher	12/15	150	100	50
			N. Jayaprakash, Watcher	12/15	150	100	50
11	1983/02- 16	190179 01.02.16	N.R. Ajith Kumar, Watcher	01/16	150	100	50
			N. Jayaprakash, Watcher	01/16	150	100	50
12	2243/ 03-16	510162 09.03.16	N.R. Ajith Kumar, Watcher	02/16	150	100	50
			N. Jayaprakash, Watcher	02/16	150	100	50
						<b>Total</b>	<b>1150</b>

This amount viz Rs. 1150/- may be made good from the officer responsible and remitted to Devaswom Fund.

**75-4. Excess Payment of Subsistence Allowance – Disallowed Rs. 750/-**

As per Rule 55 Note 3A of KSR Part I, the maximum period for which compensatory allowances like HRA, CCA etc may be paid to an officer under suspension shall be limited to 180 days. Sri. Devarajan, Nadaswaram in Udayamperoor Devaswom has been under suspension from 11.02.15 onwards and he is eligible for HRA only upto 7/15. But on verification of expenditure vouchers with regard to subsistence allowance, following excess payments were observed.

Sl. No.	Voucher No./Month	Cheque No./Date	Name&Designation of Employee	Subsistance allowance for the month	HRA Given	HRA Eligible
1	1121/10-15	079937 01.10.15	Devarajan, Nadaswaram Udayamperoor Devaswom	9/15	250	NIL
2	1432/11-15	080003 02.11.15	”	10/15	250	NIL
3	1653/12-15	190104 01.12.15	”	11/15	250	NIL
				<b>Total</b>	<b>750</b>	

Hence the excess amount paid Rs. 750/- may be recouped from the officer responsible and remitted to Devaswom Fund.

**75-5. Excess Payment of National Holiday Allowance to Strong Room Guards – Disallowed Rs. 1086/-**

Strong Room Guards are entitled for National Holiday Allowance (NHA) in every calendar year at the rate of 5 days emoluments as on 31<sup>st</sup> of March of that year vide ROC No. 11405/09/OAD dated 23.12.09. Hence the Strong Room Guards are eligible for National Holiday Allowance for 2015 on the basis of their basic pay as on 31.03.15 and DA @ 86 % sanctioned vide Board ROC No. 11900/11/Est.1 dated 22.08.15. On verification of National Holiday Allowance bill of Strong Room Guards in Vaikom Devaswom for 2015, the following excess payments towards National Holiday Allowance were noticed, due to the erroneous reckoning of basic pay and DA.

**Voucher No. 2019/02-16, Cheque No./Date : 190179/01.02.16**

Sl. No.	Name & Designation	Basic Pay reckoned for calculation of NHA	DA (@92 %)	Total	NHA Paid	Basic Pay as on 31.03.15	DA (@ 86 %)	Total	NHA admissible	Excess (Rs.)	Remarks
1	2	3	4	5	6	7	8	9	10	11 (6-10)	12
1	S/Sri. P. Prakash	24040	22117	46157	7444	24040	20674	44714	7212	232	
2	E.V. Omanakuttan	22360	20571	42931	6924	21800	18748	40548	6540	384	As per the Service Book (Page No. 29) produced the incumbent was sanctioned increment w.e.f. 01.09.15 raising his pay from Rs. 21800/- to Rs. 22360/-
3	B. Dileepkumar	13900	12788	26688	4305	13540	11644	25184	4062	243	As per Vr. No. 426/06-15(Pay & Allowance bill in respect of Strong Room Guard for 05/15) and roll produced the incumbent was sanctioned increment w.e.f. 01.05.15 raising the pay from Rs. 13540/- to Rs. 13900/-
4	P.J. Rajeesh	13210	12153	25363	4091	12880	11077	23957	3864	227	As per the Service Book (Page No. 25) produced the incumbent was sanctioned increment w.e.f. 01.11.15 raising the pay from Rs. 12880/- to Rs. 13210/-
									<b>Total</b>	<b>1086</b>	

The excess payment of Rs. 1086/- may be made good from the officer responsible and remitted to Devaswom Fund.

**75-6. Verification of Remittance chalans with chalan countersign register – Short remittance – Loss Rs. 200/-**

On verification of chalan countersign register with remittance chalans the following short remittance was found.

Chalan No.	Date	Amount as per Chalan Countersign Register	Amount Remitted	Loss (Rs.)
564 (Edayazham Devaswom)	25.07.2015	6882	6682	200

The short amount of Rs. 200/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

**75-7. Payment towards ‘ThanthriDakshina’ – Objected Rs. 14,710/-**

Voucher No. : 2079/02-16  
Cheque No./Date : 190203/06.02.16

An amount of Rs. 14,710/- (Thanthridakshina @ Rs. 14,250/- and TA @ Rs. 460/-) was seen paid to Sri. Puthumana .S. Damodaran Namboothiri towards ‘Thanthri Kriyas’ for SreenarasimhaMoorthy in connection with Thiru Ulsavams at Thuravoor Temple for the period from 02.11.15 to 11.11.15 vide voucher No. 2078/02-16. But again as per voucher No. 2079/02-16, Sri.Puthumana. S. Damodaran Namboothiri was seen paid Rs. 14,710/- (Thanthri Dakshina @ Rs. 14,250/- and TA @ Rs. 460/-) towards ‘Thanthri Kriyas’ for Sree Sudarsana Moorthy in connection with the same festival on the same dates. The details in this regard was enquired into vide Audit Enquiry No. 03 dated 23.09.17 for which no reply was received. Hence the payment is held under objection. If it is a case of double payment Rs. 14,710/- along with penal interest may be recovered and remitted to Devaswom Fund. If the Board had sanctioned separate Thanthridakshinas for ‘Thanthri Kriyas’ at each nadas, the excess payment towards TA @ Rs. 460/- may be recovered and remitted to Devaswom Fund.

**75-8. Expense held under objection – Rs. 4,72,028/-**

The following expenses held under objection for the reasons shown against them.

Sl. No.	Voucher No./Month	Cheque No./Date	Subject	Amount (Rs.)	Remarks/Reason for Objection
1	1251/10-15	<u>079954</u> 05.10.15	Water charge – VaikomKalapeedom	14,851	Demand notice and payees receipt not attached
2	1457/11-15	<u>080009</u> 02.11.15	Thuravoor Devaswom – Contract allowance	13,970	Payees Receipt not attached
3	1458/11-15	<u>080010</u> 02.11.15	VaikomKalapeedom – Contract allowance	7,750	”
4	1331-1-6/10-15	<u>079992</u> 20.10.15	Thirumoozhikulam – Invoice bill	2,600	SGO not signed in the bill
5	1520/11-15	<u>190062</u> 25.11.15	Purchase of Utensils – UdayanapuramKootum melDevaswom	25,000	Stock Register not produced
6	1521/11-15	”	Purchase of Utensils – Elamkavu -Palliyarakavu	25,000	”
7	1522/11-15	”	Purchase of Utensils – Thuravoor Devaswom	25,000	”

8	1523/11-15	”	Kanikkakudom-Vaikom Devaswom	25,000	”
9	1524/11-15	”	Purchase of Utensils – Vaikom Devaswom	25,000	”
10	1525/11-15	”	”	25,000	”
11	1780/01-16	<u>190131</u> 01.01.16	Electricity charge in Madhurakkulam Devaswom in Thrichattukulam Sub Group for 12/15	584	For want of demand and disconnection notice
12	1827/01-16	<u>190131</u> 01.01.16	Special Duty Allowance Bill of Keezhoor Devaswom – Sri. K.A. Sivaprasad, Watcher – Special duty in connection with VaikomAshtami Festival	1,600	For want of specialduty certificate from AO Vaikom
13	1903/01-16	<u>190170</u> 25.01.16	Electricity charge – Aroor and EzhupunnaDevaswoms for 01/16	15,854	For want of demand and disconnection notice
14	1941/02-16	<u>190179</u> 01.02.16	Earned Leave Surrender for 20 days – Sri. S. Munirathnam, Thakil, Udayamperoor Devaswom	13,927	For want of leave application and proceedings of Assistant Devaswom Commissioner
15	1942/02-16	”	Arrear Pay & Allowance Bill for annual increment – Sri. S. Munirathnam, Thakil, Udayamperoor Devaswom	3,028	For want of periodical increment certificate
16	1943/02-16	”	Arrear Pay & Allowance Bill of annual increment – Sri. A.K. Pradeep, Nadaswaram (for 10/15 & 11/15) Udayamperoor Devaswom	2,678	”
17	2094/02-16	<u>190225</u> 22.02.16	Electricity charge bill of Vaikom Devaswom for 02/2016	1,88,769	For want of payee’s receipt
18	2121/02-16	<u>190233</u> 22.02.16	AnubhavamVakaNelluvila for 2015-16 paid to IndamThuruthiMana	8,551.40	Voucher not produced
19	2313/03-16	<u>510203</u> 31.03.16	Electricity charge bill of Pattanakkadu Devaswom for 03/16	14,451	For want of demand and disconnection notice
20	2324/03.16	<u>510218</u> 31.03.16	Electricity charge bill of Thuravoor Devaswom for 03/16	33,415	For want of demand and disconnection notice & Payees’ receipt
			<b>Total</b>	<b>4,72,028</b>	

An Audit Enquiry No. 01 dated 22.09.17 was served in this regard, but no reply was received. Hence urgent steps may be taken for rectifying the aforesaid defects.

#### **75-9. Non-maintenance of GrantRegister**

On verification of vouchers of Group Office, Vaikom for 03/2016, it was noticed that grant/pooja grant to various temples/institutions were disbursed as detailed below.

Sl. No.	Voucher No./Month	Particulars of Grant	Amount (Rs.)	Cheque No./ Date
1	2278/03-16	ThuravoorMahakshethraBhaktha Jana Samithi – ROC No. 17559/04/PR dated 19.10.15	30,000	<u>510987</u> 19.03.16
2	2314/03-16	ThuravoorKalarikkalDevishethraYogam – ROC No. 1664/44/NS dated 30.03.94	1200	<u>510204</u> 31.03.16
3	”	PazhukkadSreeBhuvaneswary Temple Trust Thuravoor – ROC No. 3228/94/NS dated 04.07.94	1200	<u>51205</u> 31.03.16
4	”	SreeKurumbaBhagavathi Temple, VarekkadPoochakkal – ROC No. 5473/90/NS dated 07.02.91	1200	<u>51206</u> 31.03.16
5	”	KattambakKizhakkumbhagomPattupurakkalBhagavathy Temple Njeezhoor – ROC No. 7612/85 dated 26.11.85	1200	<u>51207</u> 31.03.16
6	”	Purandareswarath Devaswom, Thuravoor – ROC No. 6233/98/NS	1200	<u>51208</u> 31.03.16
7	”	SreeKurumba Devaswom, Kothavara – ROC No. 2668/90/NS dated 20.08.96	1200	<u>51209</u> 31.03.16
8	”	AanandadayiniSamajam, NadakkavUdayamperoor – ROC No. 16152/97/NS dated 28.08.98	1200	<u>51210</u> 31.03.16
9	”	Polasserri Devaswom, Vaikom	1200	<u>51211</u> 31.03.16
10	2333/03-16	UllelaOmkareswaram Devaswom Trust – ROC No. 3510/91/NS	1200	<u>510233</u> 31.03.16

The Board vide ROC No. 1925/97/Est.1 dated 31.01.97 has directed that Grant Register should be maintained upto date in all Group Offices noting all payments of grant to various organisations with details of payment. The Assistant Devaswom Commissioner, Vaikom vide Audit Requisition No. 01 dated 18.09.2017 was requested to make available the grant register, but no reply was furnished. Hence the attention of Board authorities is solicited in this regard.

**75-10. Electricity Connections in Devaswom Buildings –Connection in the name of Individuals**

Electricity connection in various Devaswom buildings and Temples are in the name of Individuals, which is improper. This may be taken up with the Kerala State Electricity Board for effecting necessary changes in the records. Certain examples are given below.

Voucher No./Month	Name of Devaswom	Consumer No.	Name as per KSEB records
1255/10-15	Thuravoor	883	Appukuttan Nair .P
		3696	Kesavan Potty
1259/10-15	BhramaMangalam	368	Narayanan Pillai .N
		5927	Gopi .C.K
1262/10-15	Mangattukavu	27985	Madhavan
		14693	MadhavanSreedharan
1605/12-15	Pattanakadu	7655	P. PurushothamanPillai

**76. ASSISTANT DEVASWOM COMMISSIONER OFFICE  
ETTUMANOOR**

**76-1. Maintenance of Suit Register - Improper**

As per ROC No. 87/12/Est.1 dated 27.09.12 & ROC No. 3426/HCA/04 dated 09.02.04 every Devaswom group under Assistant Devaswom Commissioner should maintain a suit register. Even though a suit register is maintained by Assistant Devaswom Commissioner Office, Ettumanoor, audit found certain lapses in its maintenance as briefed below.

- 1) The register is not certified by the competent authority.
- 2) The details of cases are not recorded comprehensively.
- 3) The current position of the cases cannot be viewed as there is no recordings of follow up procedures of the same.

The suit register maintained improperly does not serve its purpose. Audit views grave concern over such negligence. The officer responsible may take up the matter seriously in maintaining suit register properly with a comprehensive recording of all cases.

**77. ASSISTANT DEVASWOM COMMISSIONER OFFICE  
KOTTAYAM**

**77-1.Casual Leave-substitute allowance paid in excess - disallowed Rs.400/-**

Voucher No.461/07-15

Cheque No.741457/01.07.15

On verification of allowance bill in Pakkil Devaswom it is noted that an excess payment (against that vide ROC 2000/2011/Estt.1 dated 01.07.11) was given to Sri. Madhavan Namboothiri, who substituted Sri. A.K. Sreedharan Namboothiri, Santhi on casual leave for 5½ days from 04.04.15 AN to 09.04.15, the details are.

Days of leave	Amount eligible for substitute (Rs)	Amount paid (Rs)	Excess (Rs)
04.04.15AN to 09.04.15	5 ½ X400=2200	2600	400

The excess amount paid may be recovered from the officer in charge.

**77-2. Salary paid to Karanma Santhi without the approval of appointment from the Board- Amount Rs.25080/- objected in audit.**

On verification of voucher No.986, 987/11-15, Sri. Deepu Namboothiri Karanma Santhi of Mariyappally Devaswom was paid an amount of Rs.25080/- as arrear pay and allowance for the period from 06/15 to 09/15 vide cheque No. 727867 dated 02.11.15. He was appointed as Santhi as per ROC No.11 & 89/15/S dated 18.09.15. Nothing is mentioned in this order regarding any retrospective effect of his appointment. Hence the order of appointment has only a prospective effect, the disbursement of pay and allowance prior to the date of order of the appointment amount to Rs.25080/- is objected in audit.

**77-4. Payment objected for various reasons.**

The following payments were objected in audit due to the reasons shown against each.

Sl. No.	Voucher No.	Particulars	Amount (Rs)	Cheque No.	Reason
01	1086/11-15	Substitute allowance	6800	727875/11.08.15	Allowance paid to another person, other than who performed duty
02	1157/11-15	„	4250	728997/02.12.15	„
03	1173/12-15	„	4800	729000/01.12.15	„
04	1174/12-15	„	18750	„	„
05	1173/12-15	Allowance	12000	„	For want of payees receipt
06	1169/11-15	Daily allowance	7500	728994/02.12.15	„
07	1168/11-15	„	12000	„	„
08	1113/11-15	Increment arrear	3276	728995/01.12.15	For want of increment sanctioned statement
09	1111/11-15	„	1506	„	„
10	1170/12-15	Substitute allowance	19250	728999/02.12.15	For want of payees receipt
11	1532/03-16	Special duty allowance	5250	737945/01.03.16	BP and rate of allowance not recorded in the bill
12	1213/12-15	Electricity bill	12551	731223/02.12.15	For want of receipt
13	1200/12-15	Salary bill	41357	730118/12.12.15	Name & Designation of the officer not recorded in the bill
14	1545/03-16	Increment arrear	2535	737945/01.03.16	For want of increment sanctioned statment
15	666/08-15	Electricity bill	56438	21142/12.08.15	For want of receipt
16	783/08-15	„	1135	21149/26.08.15	„
17	784/08-15	Water charge	16648	21149/26.08.15	„
		<b>Total</b>	<b>226046</b>		

**77-4. Expenditure vouchers not produced payment of Rs.4966919/- objected in audit.**

Vouchers pertaining to the following expenditures were not produced for audit.

Sl. No.	Date	Cheque No.	Amount (Rs)
01	02.04.15	739657	15744
02	„	739658	554935
03	„	739659	4000
04	06.04.15	739660	3440591
05	10.04.15	739646	14227
06	11.04.15	739654	1200
07	22.04.15	739655	1200
08	25.04.15	739656	1200
09	23.09.15	707180	2000



10	19.11.15	728988	22464
11	25.11.15	728992	1330
12	19.12.15	730116	284096
13	„	730118	188721
14	21.12.15	730114	60132
15	„	730112	4914
16	„	730120	22000
17	„	730117	75493
18	24.12.15	730113	22507
19	28.12.15	730119	2208
20	14.01.16	730115	30725
21	25.01.16	732345	101933
22	25.02.16	733480	9983
23	01.03.16	733475	17608
24	05.03.16	733479	82025
25	10.03.16	733478	5683
		<b>Total</b>	<b>4966919</b>

**77-5.Verification of Registers.**

**(1) Stock register.**

Stock register of valuable goods is not maintained properly. Columns regarding date, voucher No. & invoice No, receipt issue, balance above each transaction, initials of receivers, remarks etc in the register were not properly recorded. The physical and annual verification reports were not done by the officers in charge.

**(2) Increment register.**

Necessary recordings such as name and designation of the employee, basic pay increment date, rate of increment etc of all the employees were not properly done in the register proper verification and certification of the officers in charge were not done.

**(3) Elephant movement register.**

Though there is one elephant under the control of Assistant Devaswom Commissioner, Kottayam, no register for recording movement of elephant is seen maintained.

**78. ASSISTANT DEVASWOM COMMISSIONER OFFICE  
CHANGANASSERY**

**78-1. Excess payment of Dearness Allowance-Disallowed Rs.410/-**

On verification of allowance bill of Ramankari Sub Group for the month of 1/2016, certain cases of excess payment of DA have been noticed. Details are given below.

Voucher No.1149, Cheque No./Date-094672/01.02.16, Amount Rs.108772/-

Sl. No.	Name & Designation	Pay	DA @ 92% (Rs)		
			Due	Sanctioned	Excess
01	<b><u>Ramankari Devaswom</u></b>				
	V.S.Eswaran Namboothiri, Santhi	14620	13450	13597	147
02	Bhadramma, Thali	14260	13119	13262	143

	<b><u>Muttar Devaswom</u></b>				
03	M. Gopakumar, Santhi	11920	10966	11086	120
				<b>Total</b>	<b>410</b>

The matter was enquired vide Audit Enquiry No.2 dated 25.06.18, but no reply was furnished. In this circumstance, the excess amounts paid to the incumbents are disallowed and the same may be recovered from the officer responsible.

**78-2. HRA paid in excess-Disallowed Rs.300/-**

On verifying the salary bill of Sri. B. Subhash, Strong Room Guard, Mankombu Devaswom for March 2015, excess payment towards HRA was noticed as detailed below.

Voucher No. & Cheque No./Date	Pay	HRA eligible	HRA paid	excess
104/4-15 016634/04.04.15	13540	250 (Mankombu is included in ‘other places’ mentioned in ROC No.2000/2011/Est.1 dated 01.07.11)	550	300

Amount of Rs.300/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**78-3. Piece meal purchase of utensils-Violation of provision of Store purchase Manual & Travancore Devaswom Manual- Objected Rs. 149976/-**

As per para 7-2 of Store purchase Manual “demand for stores should not be divided into smaller quantities for making piece meal purchases for the sole purpose of avoiding the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand”.

On verification of expenditure vouchers of 02/2016, it is noted that certain utensils and other items (Kalasakudam, Vessels, Varppu, Poojapathrams, Vattachembu etc.) were purchased for the use of Mankombu Devaswom. The piecemeal purchase is made through six split vouchers under the sanction of Thiruvabharanam Commissioner and the payment was made by the Assistant Devaswom Commissioner accordingly. Details are as follows.

Voucher No.	Amount (Rs)	Cheque No. and Date	Payees name
1177	25000	098523/16.02.16	Sree Mahadevar Metals, Chengannur
1178	25000		
1179	25000		
1180	24976		
1181	25000		
1182	25000		
<b>Total</b>	<b>149976</b>		

As per para 3 (5), chapter XV of the Travancore Devaswom manual vol.I, the Commissioner of Thiruvabharanam has the power “to sanction the making of new Thiruvabharanam, Bharanipathram, Pattupuravattom etc with or without using old materials available in Devaswom up to as estimated cost of Rs.25,000/- exclusive of the cost of the

old materials used”. That is, the financial powers vested with the Commissioner of Thiruvabharanam is only up to Rs.25,000/-.

It is evident that the said purchase made in piece meal was only to overcome the limitation in financial powers vested with the Thiruvabharanam Commissioner. By according sanction for piecemeal purchase and making payment accordingly, the Thiruvabharanam Commissioner and the Assistant Devaswom Commissioner have violated the provisions of store purchase manual and Travancore Devaswom Manual.

Hence the payment of Rs.149976/- made in this piece meal purchase is held under objection in audit.

**78-4. Piece-meal Purchase of furniture**

While verifying the expenditure vouchers for the month of 10/2015, it is seen that furniture was purchased to Vakathanam Devaswom worth Rs 40750/-. But the expenditure was split into two consecutive vouchers (voucher No 806 and 807) each with less than 25000/-. Items purchased vide both vouchers were of same kind and also were purchased from same supplier. Audit observes that the practice of splitting up of large purchases into small ones is adopted to circumvent the existing purchase regulations. Had competitive quotation been invited for the above purchases, the Board could have received the items in much lower cost. Hence audit suggests to avoid piece-meal purchases in future. Stringent action may be initiated against the erring officials who squander the Devaswom Fund.

**78-5. Annuity Register.**

The register is in dilapidated condition and not upto date.

Name of Devaswom	Amount of Annuity	Year (last received)
Thrikkodithanam Devaswom	8961.55	2015-16
Aaramala Devaswom	63.03	2011-12
Kizhakkedam Devaswom	779.04	Not available
Vaypooru Devaswom	851.89	Not available
Ramankari Devaswom	3203.67	Not available
Mankombu Devaswom	112.00	Up to 2003

The Government have revised the Annuity payable under section 66 of the Kerala Land Reforms Act 1963 to thrice the amount and thereafter to revise by 25% at the expiry of every 5 years in the prescribed manner and notified the service in Kerala Gazette dated 14.01.09 vide GO (P) No.12/2009/RD dated 06.01.09. The authorities may also ensure that Devaswom are receiving the grant in the revised rate.

**78-6. Advance pending settlement.**

As per advance register the following advances are still pending for settlement.

Sl. No.	Cheque No./Date	Name	Amount (Rs)
01	945218/03.06.93	T.R. Vasudevan Pillai	1800
02	4923362/01.11.06	S. Narayana swamy	2000

03	116761/01.01.09	P. Jayaram Parameswaran	1150
04	253682/23.03.09	B. Giri Kumar	300
05	255458/25.06.09	P. Jayaram Parameswaran	1750

Necessary action may be taken to settle the pending advances

**78-7. Rent agreement not renewed.**

In the following cases, rent agreement have not been renewed, though date of the agreement lapsed.

Sl. No.	Name of Devaswom	Room No	Name of rentee	Due date of renewal
01	Sumangali Kalyanamandapam, Changanasserykavu	3 & 4	PWD BRIDGES	01.01.99
02	Vazhappally Devaswom	20	ESI Dispensary	Since 1995

Necessary action may be taken to renew the agreement.

**78-8. Arrear of rent not worked out**

The ESI Dispensary is occupying the room no. 20 of Vazhappally devaswom since 1992 at a rate of Rs.763. The rent agreement has got expired since 1995 and renewal of the agreement has not been done so far. The arrear towards rent has also not been worked out and produced for verification. Necessary action may be taken to work out the arrear and realise the same.

**78-9. Room lying vacant.**

The details of rooms remain vacant are given below.

Devaswom	Room No.	Vacant from
Kulathoor	1	31.05.15
Kulathoor	5	25.11.14

Necessary action may be taken to give the above rooms for rent to stop the loss towards income.

**78-10. Registers not maintained.**

The following registers were not seen maintained in the Changanassery Asst. Devaswom Commissioner Office

1. Increment Register.
2. DCB register.
3. Furniture register.
4. Staff register.
5. Service book register.

Necessary action may be taken to maintain the above registers

**78-11. Suit Register.**

As per the Suit Register, the following cases are pending disposal at various Courts.

Sl. No.	Devaswom	Case No	Dispute
01	Muttar Koottummel Devaswom, Changanassery Group	OP No.653/90, Alappuzha Munsiff Court	Land encroachment
02	Manikantapuram Devaswom	Nil/HC	Common way through Devaswom land
03	Thrikkodithanam devaswom	OP No. 108/2016	Land encroachment
04	Vezhapra Devaswom	Nil/HC	Compensation in OS No.37/12

The suit register was not seen updated periodically and hence the present position of the above pending cases could not be verified. Urgent steps may be taken to follow up the cases and the Suit Register may be updated accordingly.

**79. ASSISTANT DEVASWOM COMMISSIONER OFFICE**  
**MUNDAKKAYAM**

**79-1. Thanthri Dakshina-Excess payment disallowed - Rs.1725/-**

Devaswom: Minor Elampathil Devaswom

Voucher No.: 79/4-15

Cheque No.: 806496/07.04.15

Thanthri Dakshina was paid to Sri. Bhrahmasri Narayanan Namboothiri, Bhadrakali Mattappalli Illam for performing Thanthrik rituals from 01.03.15 to 08.03.15 (8 days). The eligible amount for 8 days is Rs.11400/- vide ROC No.8437/11/NS/Mis.1 dated 05.04.13. But he was paid Rs.13125/- resulting in an excess payment of Rs.1725/-.

This was brought to the notice of Assistant Devaswom Commissioner vide Audit Enquiry No.3 dated 23.03.18. The Assistant Devaswom Commissioner vide letter No.463 dated 29.03.18 informed that a letter requesting the thanthri to remit excess amount drawn Rs.1725/- was sent to the thanthri. In the circumstances detailed above the excess paid Rs.1725/- may be recovered from the officer and remitted to Devaswom Fund.

**79-2. Excess payment-Disallowed Rs.188/-**

On verification of voucher 816/12-15 (cheque No.207247/01.12.15) an excess payment of Rs.188/- was noticed in respect of Sri.Anilkumar, Melsanthi, Kodunyoor Devaswom for the period of 8 days from 24.08.15 to 31.08.15.

	Amount given (Rs)	Admissible (Rs)	Excess (Rs)
Pay @ 11620	3099	2999	100
DA@ 9993	2665	2579	86
HRA @ 250	67	65	2
	5831	5643	188

The excess payment may be recovered from the officer responsible and remitted to Devaswom Fund.

**79-3. Registers not maintained.**

1. Register of cheques drawn (Travancore Devaswom Board Manual vol. II, chapter VIII Para No.53)
2. Register of intimation to Devaswom in respects of cheques issued (Travancore Devaswom Board Manual vol. II, chapter VIII Para No.53)
3. Register of Establishment charges met from contingency (Travancore Devaswom Board Manual vol. II, chapter VIII Para No.53)
4. Register of closing entries of contractors and store balances (Travancore Devaswom Board Manual vol. II, chapter VIII Para No.53)
5. Register of medical reimbursement (Travancore Devaswom Board Manual vol. II, chapter VIII ParaNo.53)
6. Register of elephants (Travancore Devaswom Board Manual vol. II, chapter XI Para No.25)
7. Register of Kuthakapattom Account. (Travancore Devaswom Board Manual vol. II, chapter XII ParaNo.61)
8. Register of land (Travancore Devaswom Board Manual vol. II, chapter XII Para No.20)
9. Register of comparative statement of monthly receipts (Travancore Devaswom Board Manual vol. II, chapter VIII Para No.53)
10. Register of Kanikka verification (Travancore Devaswom Board Manual vol. II, chapter VIII Para No.53)

The matter was enquired in to vide Audit Enquiry No.3 dated 23.03.18. But no reply was furnished. Hence the above mentioned registers may be maintained and make them available in audit for verification.

**79-4. Audit suggestions in the report 2014-15- No follow up is seen taken.**

1. Electricity connection not in the name of responsible officer

In the previous audit report it was suggested that transferring the ownership from the name of individuals to the name of the concerned officers with proper designation. But the suggestion still remain unfulfilled.

(2) Suit Register. In the previous audit report, it was suggested that the present position of each case should be noted and update the suit register. But this suggestion still remain unfulfilled. Hence urgent steps may be taken to comply with the suggestions in the previous audit report.

**80. ASSISTANT DEVASWOM COMMISSIONER OFFICE  
THIRUVALLA**

**80-1. Excess Payment of Pay and Allowance – Disallowed Rs. 1297/-**

On verification of voucher No. 1138/1-16 (Cheque No. 024706/01.01.16) it was noticed that an excess amount was paid due to the erroneous calculation of pay and allowances of the following employees.

Sl. No.	Name & Designation	Gross Salary for 12/15	Total Deduction	Amount (Rs.)		
				Eligible	Paid	Excess
1	V.S. Vinayachandran, Strong Room Guard	31721	9657	22064	22586	522
2	B. Krishnakumar, Strong Room Guard	46812	13629	33183	33958	775
					<b>Total</b>	<b>1297</b>

Excess amount of Rs. 1297/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund (Audit Enquiry No. 7 dated 19.06.2018).

**80-2. Special Duty Allowance – Excess Payment - Disallowed Rs. 850/-**

On verification of vouchers produced in Thiruvalla Group, the following cases of excess payment towards special duty allowance were noticed. Details are given below.

Sl. No.	Vr. No.	Cheque No./Date	Name & Designation	Name of Devaswom	Period of Duty	Allowance Drawn	Eligible Amount	Excess Drawn
01	290/6-15	<u>491574</u> 01.06.15	K.V. Eswaran Namboothiri, Santhi	Anthimahalakan	26.03.15 to 03.04.15	1500 (150x10)	1350 (150x9)	150
02	”	”	K.N. Radhakrishnan, Kazhakam	Keshavapuram	26.03.15 to 03.04.15	2000 (200x10)	1800 (200x9)	200
03	1402/3-16	<u>19508</u> 01.03.16	Harisarma, Sambandhi	Thiruvalla	25.12.15 to 03.01.16	2500 (250x10)	2000 (200x10)	500
							<b>Total</b>	<b>850</b>

This was brought to the notice of the Assistant Devaswom Commissioner vide Audit Enquiry No. 3 & 6 dated 19.06.18, but no reply was furnished. Hence the amount of Rs. 850/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**80-3. Special Duty Allowance – Not authorized by the concerned – Objected Rs. 15,500/-**

On verification of voucher 1383/2-16, it was noted that an amount of Rs. 15,500/- was paid to the employees for special duties in Thiruvalla and Thelliyoor sub group. But authorization for special duty or any proceedings regarding the sanction of special duty allowance was not attached with voucher or file. Hence the expenditure amount is held under objection (Audit Enquiry No. 5 dated 19.06.18).

**80-4. Arrear of Increment paid to the Employees – Sanctioned Increment Statement not produced - Objected Rs. 56,259/-**

On verification of the vouchers, the following employees have given an amount of increment arrear.

Sl. No.	Name & Designation	Name of Devaswom	Voucher No./Month	Cheque No./Date	Amount (Rs.)
1	Soundar Rajan, Nadaswaram	Kaviyoor	542/8-15	491672/01.08.15	5148
2	Manoj Kumar, Nadaswaram	Paliyekkara	809/10-15	023411/01.10.15	1296
3	Krishnan Namboothiri, Santhi	Kurichikkulangara	”	”	1584
4	S.Narayanan Namboothiri, Santhi	Cheranalloor	”	”	9504

5	K. Sajeev, Santhi	Karunattukavu	”	”	900
6	M.D. Sreekumari, SGO	Niranathushala	877/10-15	023984/27.10.15	19178
7	S. Sreekumar, Thakil	Paliyekkara	923/11-15	023993/02.11.15	5464
8	V. Sreekumar, Santhi	Thrikkannapuram	1027/12-15	024035/01.01.16	13185
				<b>Total</b>	<b>56,259</b>

But the sanctioned periodical increment statement from the Assistant Devaswom Commissioner was not attached with the voucher. Hence the payment of Rs. 56,259/- is held under objection. Steps may be taken to clear the objection at the earliest.

**80-5. Mahazar – Not signed by the officer and thadassars concerned**

On verification of Mahazar dated 23.03.16, it is seen that the officer and thadassars concerned were not cast their signatures in the Mahazar. In this matter an Audit Enquiry (No. 9 dated 19.06.18) was issued. But no reply was received.

This lapses may be dispensed with urgently.

**81. ASSISTANT DEVASWOM COMMISSIONER OFFICE  
ARANMULA**

**81-1. Long Pending Advances – Advance not adjusted – Payment objected in audit – Rs. 25,000/-**

On verification of register of advances and expenditure vouchers, it was seen that an amount of Rs. 25,000/- paid as advance to Sri. R. Sreekumar, Accountant Aranmula Devaswom (Administrative Officer in charge) on 10.06.14 vide cheque No. 009023/10.06.14 for the treatment of Parthasarathy Elephant, has not been settled still now. Hence the amount may be recovered from the incumbent with interest @ 18 %.

**81-2. Fixed Deposit Register – Discrepancies noted**

On verification of register of fixed deposits, the following mentioned 5 Nos. of FD certificate in original was kept inside the register without recording the details there of in the register. It was reported that the fixed deposits were made by provisional employees appointed through Employment Exchange being the security deposit. However no receipts in token of receipt of fixed deposits were given to the employees. Fixed deposits were not seen renewed on maturity.

Sl. No.	FD No.	Bank	Amount (Rs)	Date of Deposit
1	924364	DLB	50,000	11.09.17
2	1613345	DLB	50,000	12.10.11
3	1615563	DLB	50,000	01.10.11
4	1457496	DLB	50,000	01.10.11
5	1457493	DLB	50,000	29.09.11
		<b>Total</b>	<b>2,50,000</b>	

**81-3. Supporting vouchers not produced - Payment objected in audit – Rs. 7395/-**

As per voucher No. 2570/2-16, Rs. 7395/- was seen paid to Administrative Officer, Aranmula Devaswom being the charges for ‘Muzhukkappu’ and ‘Mukhacharthu’ for the period from 01.01.16 to 29.01.16. But cash bills/sub vouchers in support of the expenditure made towards the above items were not produced. Hence the payment is objected in audit.



**81-4. Hire charges of Elephant - Payment objected in audit – Rs. 82,500/-**

As per voucher No. 2774/3-16, Rs. 82,500/- was paid to Administrative Officer, Malayalapuzha, being the hire charges of elephant in connection with 1191 ME Ulsavam at Malayalapuzha the elephants were hired from one Mr. Rejith .S. Nair.

On perusal of the concerned documents the following discrepancies were noticed in audit.

- 1) Payee's receipt not produced.
- 2) An agreement for hiring elephants was enclosed with the voucher, but no one was seen signed in the agreement on behalf of Travancore Devaswom Board
- 3) The period of hiring was mentioned as 11 days from 18.02.16 to 28.02.16 in the agreement. The daily hiring charges being Rs. 7500/days, the actual amount to be paid was 82,500/- (11 x 7500). Whereas it was erroneously recorded on Rs. 1,55,000/- in the agreement. Period of hiring was also not mentioned in the expenditure voucher.

Hence the entire payment of Rs. 82,500/- vide voucher No. 2774 of 3/2016 is objected in audit for reasons stated above. An Audit Enquiry vide Audit Enquiry No. 13 dated 24.06.18 was served, but no reply was furnished.

**81-5. Non-maintenance of Register to watch payment of Supplier Cost**

Registers were not seen maintained to watch claims preferred by various Devaswoms by way of Supplier Cost to vazhipadus & Annadhanams. Payment is being made against claims along with photocopy of chalans submitted by Administrative Officer/Sub Group Officers. Register should be maintained to record claims in order to avoid duplications in payment.

**81-6. Repair of 'Talekettu' of Omalloor Devaswom – Triplicate payment and other anomalies – Payment objected in audit – Rs. 70,350/-**

As per voucher No. 771/6-15, Rs. 23,450/- was seen paid to 'Vinayaka Jeevitha Works' being the repair charges of one 'Talekettu' at Omalloor Devaswom. But the same amount has again seen paid to Sri. Vinayaka Jeevitha works vide voucher No. 772/6-15 & 773/6-15. In this connection the following anomalies were noticed in audit.

- 1) The necessity for consecutive payment of same amount thrice to same institution for a single work has not been explained.
- 2) Quotations/Tender formalities has not seen adhered to for the above work.
- 3) No agreement has seen executed.
- 4) Estimate for the above work was not seen prepared.
- 5) Total value of work done, certificate of completion of work, cash bill of the firm etc not available.
- 6) No reply was furnished to an Audit Enquiry (Audit Enquiry No. 4 dated 27.06.2018) served to the Assistant Devaswom Commissioner in this regard.

The mount is objected in audit for reasons stated above.

**81-7. Court Deposit**

An amount of Rs. 79,17,439/- was seen deposited in the High Court of Kerala, being the 50 % of decree amount as per Court order in LA No. 40/15, 33/15 and 31/15. This LA case was in connection with acquisition of 24.93 Ares of adjacent land in Pandalam Valiya Koickal Devaswom. However copy of judgement was not available at office for verification. Payment was made on 18.04.15 as per letter dated 09.04.15 of Adv. J. Radhakrishnan Pillai. As per the letter Rs. 79,12,439/- was requested to be remitted as detailed below.

LAR No.	Decree Holder	Decree Amount	50 %
9/12	Vijaya Chandran Nair	5532413	27,66,207
10/12	Sunny Sreedhar	7245796	36,17,898
11/12	Ajaya Kumar	3050668	15,25,334
		Court Expenses	3,000
		<b>Total</b>	<b>79,12,439</b>

Instead of Rs.79,12,439/-, Rs. 79,17,439/- was seen deposited remitting in an excess of Rs. 5000/-. While depositing the remaining amount the excess deposit made should be adjusted.

**81-8. Purchase of Plastic containers for Prasadam distribution in Aranmula Devaswom – Details and Board orders sanctioning purchases not furnished – Objected Rs. 3,57,330/-**

The payment of Rs. 3,57,330/- made to the firm who supplied the plastic containers (500 ml capacity) to the Aranmula Devaswom was objected due to non-production of the necessary administrative, financial sanctions from the competent authorities, the documents supporting the selection of the firm which supplied the item and the accepted rate of the supply of the item.

Plastic containers of 500 ml capacity was purchased for the distribution of various vazhipadu prasadoms at Aranmula Devaswom and a payment in five vouchers were given to the firm “Coinco Plast Akanad, Ernakulam”. The details are as given below.

Sl. No.	Voucher No.	No. of Containers	Amount (Rs.)	Cheque No. & Date
1	739	6000	49,200	10903/24.06.15
2	1454	7000	57,400	12864/25.09.15
3	1873	11600	95,126	12316/11.11.15
4	2421	11275	92,460	176587/12.01.16
5	2931	7700	63,144	15610/31.03.16
		<b>Total</b>	<b>3,57,330</b>	

An Audit Enquiry (No. 7) seeking, “The relevant orders from the competent authorities granting administrative/financial sanctions upon which the payment was sanctioned” were issued on 27.06.18. The details of the tender procedure, selection criteria, the agreement executed and the rate fixed for the supply, etc were not furnished for verification. In the absence of necessary orders from competent authorities, the total payment of Rs.3,57,330/- made for the purchase of plastic container is objected in audit.

**81-9. Purchase of articles in piecemeal not observing Store Purchase Rules – Expenditure of Rs. 75,800/- Objected**

Furniture for the use in the following Devaswoms were purchased from Sree Vinayaka Agencies, Chenganoor and payment was made limiting each voucher below Rs. 25,000/- flouting the standards of financial propriety and store Purchase Rules.

The details of purchases/Payments are as given below.

Sl. No.	Devaswom	Voucher No.	Amount (Rs.)	Cheque No. & Date
1	Paramel	1674 B	18,250	<u>12270</u> 26.10.15
2	”	1675	22,500	
3	Aranmula	1676	12,400	
4	”	1677	22,650	
		<b>Total</b>	<b>75,800</b>	

Though the audit requested to explain the reasons for sanctioning the piecemeal purchase in four separate vouchers and the details of entries in the stock, on receipt of the items in the respective stock registers of the Devaswom vide Audit Enquiry No. 9/27.06.18, the authorities failed to produce any reply to audit in connection with the same.

As per para 7-2 of the store purchase manual demand for stores should not be divided into smaller quantities for making piecemeal purchases for the sole purpose of avoiding the necessity of obtaining the sanction of higher authority required with reference to the estimated value of total demand.

With a clear purpose of avoiding the intervention of the higher authorities and thereby scrutiny and granting permission, vouchers were seen divided separately into four for a payment of Rs.75800/-. But the payment is seen made vide a single cheque No.12270 dated 26.10.15. Hence, the payment of Rs.75800/- is objected in audit for reasons stated above. Stringent action may be initiated against officers who flout the existing rules.

**82. ASSISTANT DEVASWOM COMMISSIONER OFFICE HARIPPADU** - Observation in Part II- NIL

**83. ASSISTANT DEVASWOM COMMISSIONER OFFICE MAVELIKKARA**

**83-1. Grant to Chettikulangara Devaswom – Disbursement vouchers not produced – Objected Rs. 7,80,000/-**

An amount of Rs. 7,80,000/- was drawn by cash as advance as per voucher No. 1751/3-16 (Cheque No. 86467/11.03.16) for ‘Kettukazhcha’ expenses of Chettikulangara Devaswom. But the payment details of the above mentioned amount were not produced for audit. Since the disbursement details are not produced for audit, the expenditure incurred in this regard is objected in audit. In this case a huge amount was drawn by cash as advance through self cheque for payments. This practice is not regular. All payment above thousand rupees has to be made through cheque. This practice may be immediately dispensed with.

**83-2. Rules with regard to Purchase Manual not complied with –  
Objected Rs. 1,42,100/-**

On verification of vouchers with regard to the purchase of the following items, certain procedural irregularities were noticed.

Sl. No.	Voucher No./ Month	Cheque No./Date	Amount (Rs.)	Item of Purchase
01	1671/3-16	86447/04.03.16	25,000	ThulabharamThrass (Steel)
02	1672/3-16	”	25,000	Alloy Varp - 1
03	1673/3-16	”	25,000	Kalashakkudom – 25 Nos. Bhramakalashakkudom - 1
04	1674/3-16	”	25,000	Poojapathram – 15 Items
05	1760/3-16	86489/24.03.16	22,800	Godrej Shelves
06	1761/3-16	”	19,300	Godrej Table
		<b>Total</b>	<b>1,42,100</b>	

If the purchase amount exceeds Rs. 15,000/-, Store Purchase Manual Para No. 7.4 is to be complied with. The recommendation of the three member local purchase committee appointed by the head of the department has to certify in the specified format. Quotation notice as mentioned in Annexure II is to be published in Government website as per Para No. 7.6. Since these procedures were not complied with, the matter was enquired into vide Audit Enquiry No. 8/23.09.17. But no reply was furnished. Hence the amount of Rs. 1,42,100/- expended in this regard is objected in audit. The laxity may be viewed seriously.

**83-3. Stamp account not maintained properly**

In the stamp account register, the amount of stamp used from 15.12.15 to 31.03.16 were not properly recorded. Hence audit could not verify the accuracy of the stamp account for the said period. This is not regular and necessary action may be taken to stop such practices in future.

**83-4. Grant register not updated**

While verifying Anamath register, it came to notice that an amount viz Rs.7,80,000/- was seen expended (cheque No. 086467/11.03.16) towards “Chettikulangara Kumbhabharani MahotsavamKettukazhcha”. But the same was not recorded in the Grant register. Moreover the sum was withdrawn by cash through self cheque and disbursement details of the same was also not available. The practice of drawing such huge amount by cash may be dispensed forthwith and action may be taken to give the grant vide cheque. Necessary action may also be taken to update the grant register.

**83-5. Medical Advance/Loan not adjusted**

As per G.O (P)No.298/61/H&FWD dated 20.11.2001, after the prescribed time limit for the adjustment of loan in the case of medical reimbursement claim(that is 6 months), 12% interest per annum for the outstanding amount is to be charged and balance amount with interest needs to be recovered from the salary of the servant from the next month onwards. But in the following cases of Medical loan, the above condition was not seen adhered.

Name and Address	Amount Sanctioned (Rs.)	Cheque No. & Date
R. SreevalsanPillai, Kazhakam Puthukulangara Devaswom, Puthiyidam	1,00,000	004763/23.02.13
R. SreevalsanPillai, Kazhakam Puthukulangara Devaswom, Puthiyidam	1,00,000	Nil/03.09.13

In the above cases of Medical loan, final adjustment has not been done since the elapse of four years from the date of loan. This is not regular. The reason for non-complying the condition stipulated in the above Govt. Order may be explained to audit.

**83-6. Rent register not maintained**

There are two shopping complexes, one is at Thattarambalam and another is at Mavelikkara, are coming under the control of AC Office Mavelikkara. Eventhough rooms have been given on rent, the register pertaining the same has not been maintained in the Devaswom. Hence audit was not in a position to verify the DCB of rent collection and rooms remain vacant. Necessary action may be taken to maintain the said register and produce for verification.

**83-7. Rent agreement not renewed/incomplete**

- 1) While verifying the rent agreement of Thattarambalam shopping complex, it came to notice that eventhough rent agreement have been renewed, the enhanced rate of rent has not been recorded in the agreement. This is not regular. Necessary action may be taken to record the rate of rent in the agreement and make it complete.
- 2) While verifying the rent agreement of Mavelikkara Shopping Complex, it came to notice that in most of cases rent agreement have not been renewed even after the elapse of agreement period. This is not regular. Necessary action may be taken to renew the agreement promptly.

**83-8. Register of Elephant not maintained**

TDB Manual Volume II, Chapter XI, Para No. 25 states that a register of elephants is to be maintained in each group with regard to all elephants stationed in the group. The register should be maintained as in the format shown in appendix. The register should show the name, class, size and age of each elephant. The previous history of the animal should also be recorded in the register in the remark column. At the end of each month, particulars regarding the quantity of the work done by the elephant, the cost of its upkeepment with details as to the pay of Mahouts, feeding charges, medicine charges, purchase and repair of chains, insurance charges, miscellaneous charges etc, the income derived from the animal, the state of health, character or general behavior of the animal etc should also be noted in the register. Since the expenditure with regard to the upkeepment of elephants are recurring in nature, elephant register should strictly be maintained in Group Offices. But such a register is not maintained in Mavelikkara Group. The matter was enquired into vide Audit Enquiry

No. 8/23.09.17. But no reply was furnished in audit. Elephant Register may be maintained and produce for verification.

**84. ASSISTANT DEVASWOM COMMISSIONER OFFICE**  
**AMBALAPPUZHA**

**84-1. National Holiday Allowance granted in excess - Amount Disallowed Rs. 1483/-**

National Holiday Allowance (NHA) is paid to temple employees who performed duty on National Holidays. The allowance is paid for 13 days based on pay and dearness allowance calculated for one day, by dividing the total month pay and DA by 31 days and then multiplying by 13 days. Thus arrived amount is paid as National Holiday Allowance in a calendar year. On verifying vouchers it was noted that in Chali Narayanapuram Devaswom (voucher No. 1263/15-16) the National Holiday Allowance paid to temple employees included HRA while in CheriyaKalavoorMadathuKeezhu Devaswom (voucher No. 1414/15-16) the National Holiday Allowance paid to temple employees rounded the salary (Pay + DA) in 30 days. Thus excess payment of Rs. 563/- and 920/-, vide cheque 17608 and 616435 respectively was paid erroneously and is as follows.

**I. ChaliNarayanapuram Devaswom**

Sl. No.	Name& Designation of the Employee	Pay	DA	Amount Paid	Amount Admissible	Excess (Rs.)
1	R. Nagesh, Melsanthi	18300	16836	14839	14734	105
2	P.P. Sudheesh Kumar, Melsanthi	11020	10138	8978	8873	105
3	V. Santhosh Kumar, Sambandhi	9440	8685	7706	7601	105
4	K. Sunil Kumar, Nadaswaram	14980	13782	12204	12061	143
5	R. Gopalakrishnan, Thakil	16980	15622	13777	13672	105
					<b>Total</b>	<b>563</b>

**II. CheriyaKalavoorMadathuKeezhu Devaswom**

Sl. No.	Name& Designation of the Employee	Pay	DA	Amount Paid	Amount Admissible	Excess (Rs.)
1	MadhusoodananPotti, Santhi	16580	12103	12429	12028	401
2	BalaMuraleekrishnan, Watcher	8730	6373	6545	6334	211
3	Jagan Narayanan, Santhi	10210	7453	7654	7407	201
4	Suresh, P.T. Thali	4450	3249	3336	3229	107
					<b>Total</b>	<b>920</b>

Amount of Rs. 1483/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**84-2. Thanthri dakshina – Excess paid – Disallowed Rs. 1425/-**

Devaswom : TannerMukkomChaliNarayanapuram  
Voucher No. : 31/4-15  
Cheque No./Date : 862106/18.04.15

Thanthri Dakshina for performing Thanthrik Rituals starting from Kodyiettam including Arattu Kalasam on 20.02.14 to 27.02.14 in TaneerMukkomChaliNarayanapuram Vishnu Temple was paid to ThanthriBrahmasri M.G. Krishnan Namboothiri, Rs. 12,825/- (1425 x 9) instead of Rs. 11,400/- (1425 x 8) vide cheque No. 862106 dated 18.04.15, thus

resulting in a excess payment of Rs. 1425/-. The excess paid amount may be recovered from the officer responsible and remitted to Devaswom Fund.

**85. ASSISTANT DEVASWOM COMMISSIONER OFFICE**  
**KARUNAGAPPALLI**

**85-1. Terminal surrender of Earned leave-excess leave salary paid – disallowed - Rs.1002/-**

On verification of expenditure voucher No.1599 of 12/2015, it was seen that an amount of Rs.429812/- was disbursed to Sri. D. Sreekumar, SGO (Rtd) Pavumba, being the leave salary on encashment of terminal surrender of earned leave of 300 days at his credit in pre revised rates. In this connection, the following discrepancies were noted in audit.

1. Copy of leave account attested by Assistant Devaswom Commissioner was not attached with the bill.
2. His basic pay, being Rs.22920/-, DA Rs.19711/- (86%) and HRA Rs.250/-, his salary for 300 days comes to Rs.428810/- only whereas Rs.429812/- was seen paid resulting in an excess payment of Rs.1002/-.

Excess paid amount may be recovered from the incumbent concerned.

**85-2. Surrender of earned leave - Amount withdrawn without proper sanction/ documents - payment of Rs.116256/- objected.**

An amount of Rs.116256/- (cheque No.076522/04.05.15) withdrawn vide voucher No.271/05-2015 citing “the earned leave surrender bill of the establishment employees of the Assistant Devaswom Commissioner Office”. But the voucher was not passed and duly authorized by the Assistant Devaswom Commissioner. Application for surrender of earned leave submitted by the employees were not made available for verification. Details of the employees are given below.

Sl. No.	Name & Designation	Amount drawn (Rs)
01	Smt.B.S. Sindhurani, Head Clerk	28884
02	Smt. S. Indira Devi, UD Clerk	32628
03	Smt. Anu.S. Pillai, LD Clerk	19740
04	Sri. M. Ganesan Pillai, Peon	35004

Service books of the employees mentioned in serial number 3 & 4 were verified but the service books of the employees mentioned in serial number 1 & 2 were not produced for verification.

In the absence of relevant documents and authentication by the Assistant Devaswom Commissioner, the amount withdrawn Rs.116256/- vide voucher No.271 is objected in audit.

**85-3. Purchase of articles in piecemeal not observing store purchase rules- Expenditure of Rs.292697/- objected.**

Various articles and utensils for the following three Devaswoms were purchased from Mahadeva Metals and payments were made limiting each voucher to Rs.25000/- flouting the standards of financial propriety and store purchase rule.

The details of purchases/payments are as given below.

Sl. No.	Devaswom	Voucher No.	Amount (Rs)	Gross amount (Rs)	Cheque No./Date
01	(i) Krishnapuram	144/04-15	25000	124625	076198/04-15
02	„	145/04-15	25000		
03	„	146/04-15	25000		
04	„	147/04-15	25000		
05	„	148/04-15	24625		
06	(ii)Vettikadu	933/08-15	25000	73572	415659/22.08.15
07	„	934/08-15	23572		
08	„	935/08-15	25000		
09	(iii) Adinadu Sakthikulangara	1624	25000	94500	670719/24.12.15
10	„	1625	25000		
11	„	1626	25000		
12	„	1627	19500		
			<b>Total</b>	<b>292697</b>	

Though audit requested to furnish the details regarding the requirement for the utensils submitted by the sub group officers/ the details of stock entry of receipt of the articles, the authorities had failed to produce the same for audit.

So audit could not ascertain whether there were actual demand for the items and if the purchased items were actually received at the Devaswoms. The reply for the audit enquiry were not furnished by the Assistant Devaswom Commissioner.

As per para 6-1 of the store purchase manual, to purchase stores the purchasing authority should estimate the requirements for the year so that they can be forseen and para 6-4 after preparing the list of articles indent showing the approximate list of articles to be purchased including incidental expenses and should be got sanctioned by competent authority.

As per para 7-2 of the store purchase manual, demand for stores should not be divided into smaller quantities for making piecemeal purchases for the sole purpose of avoiding the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand.

As per para 7-7, limited tenders should be invited if the estimate value of the stores to be purchased is above Rs.1,00,000/-.

All these rules are violated in the purchase made during the year.

The purchase for each Devaswom as per bills were Rs.1,24,625/-, Rs.73,572/- and Rs.94,500/- (Payments to the firm were also made for almost the same amount to each bill). But 12 vouchers for Rs.25000/- or below were seen generated for the sole purpose of avoiding the statutory requirement of obtaining the sanction of Travancore Devaswom Board. Hence the payment for Rs.2,92,697/- is objected in audit for reasons stated above. Stringent action may be initiated against the erring officials, who set aside the established rules and regulations for expending Devaswom Fund.



**85-4. Expenditure vouchers not produced - payment objected in audit Rs.19,4451/-**

On verification of cash book with expenditure vouchers, the expenditure vouchers pertaining to the following mentioned payments were not produced for audit.

Sl. No.	Voucher No.	Amount (Rs)	Purpose
01	1321/10-2015	109451	Paid to LIC being the subscription amount for 7/15. The amount was already paid by cheque No.415211 dated 05.08.15. Revised cheque issued as the earlier one was bounced. The reason for bouncing of earlier cheque, revised sanction, payees receipt etc not produced.
02	1327/10-2015	10000	Funeral expenses paid to the family of Sri. Jayesh, Kazhakom
03	1474/10-2015	75000	Paid to Central Laboratory of the Legal Metrology Department , Ernakulam for checking the purity of gold kept for covering the Kodimaram of Sasthamcota Devaswom
	<b>Total</b>	<b>194451</b>	

Steps may be taken to clear the objection.

**85-5. Payments objected-on various reasons**

The following mentioned payments are objected in audit on grounds stated against each.

Voucher No./ Date	Amount (Rs)	To whom paid & purpose	Remarks
1262/10-15	50000	Advance paid to R.Muraleedharakurup, SGO, Sasthamcotta Devaswom feeding charge of Neelakantan elephant for the month of 10/2015	Exp. Voucher not produced, advance not adjusted
1264/10-15	13500	Advance paid to S.Raju, Mahout, being the feeding of Sudheesh elephant for 9/2015	Ex. Voucher not produced, advance not adjusted
1420/11-15	13950	Food expenses of Sudheesh elephant	„
1421/11-15 1421A/11-15	13950 1000	Advance paid to Sivankutty Nair Mahout for the food expenses of Sajayan Elephant for 10/2015	„
1561/12-15	50000	Advance paid to R. Muraleedhara Kurup for feeding expenses of Neelakantan elephant	„
1565/12-15	13500	Paid to mahout S.Raju being feeding charge of Sudheesh elephant for 11/2015	Payees receipt not produced, voucher not attested by SGO & payment not passed by AC
1566/12-15	13500	Paid to Mahout S. Sivankutty Nair	„
1568/12-15	13500	Paid to Mahout G. Krishnakumar	„
<b>Total</b>	<b>182900</b>		

Steps may be taken to clear the objection.

**85-6. Advance not adjusted –Expenditure of Rs.4000/- objected.**

The advance of Rs.4000/- paid to Adv. K.V. Sajayan to appear before the Honourable Munsif Court, Sasthamkotta in Case No. OS 56 is pending for adjustment as on

date. Hence the amount of Rs.4000/- spent vide cheque No.412565/25.05.15, voucher No.371 is objected as the advance is not settled as per the Advance Register.

A suit register and an advocate fee register may be maintained at the Assistant Devaswom Commissioner Office.

**85-7. Non maintenance of register of elephants-Expenditure towards up keepment of elephants-objected Rs.198954/-**

On verification of vouchers with regard to the expenditure of elephant charges, certain irregular method of expenditure was noticed. TDB Manual vol. II, chapter XI, Para No.25 demands the upkeepment of the register of elephants in all Group Offices (Assistant Devaswom Commissioner Office) regarding all elephants stationed in the group. The register should show the name, class, size and age of each elephant. The previous history of the elephant should also be recorded in the register in the remark column. At the end of each month particulars regarding the cost of its upkeepment with details as to the pay of Mahouts, feeding charges, medicine charges etc, the income derived from the elephant, the state of health, character and general behaviors should also be noted in the register. Copies of these register should be submitted by the Deputy Devaswom Commissioner with remarks at the end of every quarter to the Devaswom Commissioner. But the aforesaid register of elephants is not maintained in Karunagappally Group Office. This was enquired into vide Audit Enquiry No.3 dated 23.10.17. No reply was furnished in this regard.

Sl. No.	Voucher No./Cheque No. & Date	Amount (Rs)	Item of expenditure	Remark
01	1879/2-16 009008/01.02.16	13950	Adinad Devaswom elephant Sudheesh's feeding charge	Elephant register not maintained
02	1880/2-16 009008/01.02.16	1600	Purchase of 'Kachakayar' to the above elephant	„
03	1881/2-16 009009/01.02.16	7200	Vettikkad Devaswom elephant Chandrasekharan's feeding charge	„
04	1882/2-16 009009/01.02.16	13950	Feeding charge to Vettikkad Devaswom elephant Chandrasekharan	„
05	1883/2-16 009010/01.02.16	13950	Adinad Devaswom elephant Sanjayan's feeding charge	„
06	1884/2-16 009011/01.02.16	1884	Panmana Devaswom elephant Saravanan's feeding charge	„
07	1885/2-16 009011/01.02.16	1000	Transportation charge of feeding items to Saravanan elephant	„
08	1886/2-16 009012/01.02.16	9300	Coolie to temporary Mahout of Sasthamkotta elephant Neelakantan	„
09	1974/3-16 324258/03.03.16	13050	Feeding charge of Adinad Devaswom elephant Sudheesh	„
10	1975/3-16 324259/03.03.16	13050	Feeding charge of Adinad Devaswom elephant Sanjayan	„
11	1976/3-16 324260/03.03.16	11250	Feeding charge of Vettikkad Devaswom elephant Chandrasekharan	„
12	1977/3-16 324261/03.03.16	7500	Coolie to temporary Mahout for Vettikkad Devaswom elephant	„

			Chandrasekharan	
13	1978/3-16 324262/03.03.16	13050	Feeding charge of Sasthamcotta Devaswom elephant Neelakantan	„
14	1979/3-16 324262/03.03.16	1000	Transportation of fodder to Sasthamkotta Devaswom elephant Neelakantan	„
15	1980/3-16 324262/03.03.16	8100	Coolie to temporary Mahout of Sasthamkotta elephant Neelakantan	„
16	1768/1-16 670732/04.01.16	7200	Feeding charge of Saravanan elephant in Panmana Devaswom	„
17	1769/1-16 670732/04.01.16	6750	Feeding charge of Vettikkad Devaswom elephant Chandrasekharan	„
18	1770/1-16 670732/04.01.16	500	Transportation of fodder charge to elephant Chandrasekharan	„
19	1771/1-16 670732/04.01.16	1600	Purchase of Kachakayar to elephant	„
20	1772/1-16 670733/04.01.16	13950	Feeding charge of elephant Sanjayan in Adinad Devaswom	„
21	1773/1-16 670733/04.01.16	650	Transportation charge of fodder	„
22	1774/1-16 670734/04.01.16	13950	Feeding charge of elephant Sudheesh	„
23	1775/1-16 760735/04.01.16	1600	Purchase of ‘Kachakayar’ for elephant	„
24	1776/1-16 670736/04.01.16	4800	Coolie to temporary Mahout	„
25	1604/12-16 670716/24.12.15	18120	Travelling allowance to medical team for inspecting elephant	Elephant register not maintained (no payees receipt)
	<b>Total</b>	<b>198954</b>		

The amount expended in this regard for Rs.198954/-, violating the TDB Rules in force is objected in audit. Elephant register may be maintained recording the entire expenditure incurred in this regard.

**86. ASSISTANT DEVASWOM COMMISSIONER OFFICE**  
**KOLLAM**

**86-1. Excess Payment towards HRA– Disallowed Rs. 1310/-**

On verification of the vouchers of Assistant Devaswom Commissioner Office, Kollam for the year 2015-16, certain excess payments were noticed with regard to HRA, against that sanctioned vide ROC No.2000/2011/Est.1 dated 01.07.11. The details are enlisted below.

Sl. No.	Voucher No./ Month	Devaswom/ Institution	Name & Designation of Employee	Basic Pay	HRA		Excess (Rs.)	Cheque No. & Date
					Admissible	Paid		
1	1016/08-15	Anandavalleeswaram	SarathChandran, Panchavadyam	7000	250	350	100	<u>219201</u> 01.08.15
2	1052/08-15	Lakshminada	K. Sudheesh, Thakil	7000	250	350	100	„
3	1200/08-15	Anandavalleeswaram	SarathChandran, Panchavadyam	7000	250	350	100	<u>219249</u> 24.08.15
4	1272/08-15	Lakshminada	K. Sudheesh,	7000	250	350	100	„

			Thakil					
5	1391 (2)/10-15	”	”	7000	250	350	100	<u>019647</u> 01.10.15
6	1394 (2)/10-15	Anandavalleeswaram	SarathChandran, Panchavadyam	7000	250	350	100	”
7	1407 (3)/10-15	Asramom	Shineraj, Thali	7000	250	560	310	”
8	1481/11-15	Anandavalleeswaram	SarathChandran, Panchavadyam	7000	250	350	100	<u>019702</u> 01.11.15
9	1501/11-15	Lakshminada	K. Sudheesh, Thakil	7000	250	350	100	”
10	1666/12-15	Anandavalleeswaram	SarathChandran, Panchavadyam	7000	250	350	100	<u>020473</u> 01.12.15
11	1861/01-16	”	”	7000	250	350	100	<u>020515</u> 01.01.16
					<b>Total</b>		<b>1310</b>	

The excess amount paid Rs. 1310/- may be recovered from the officer responsible and remitted to Devaswom Fund under intimation to audit.

**86-2.Excess Payment towards Over Time Allowance (OTA) – Disallowed Rs. 1500/-**

On verification of the vouchers of Assistant Devaswom Commissioner Office, Kollam, certain excess payments were noticed in respect of Over Time allowance, against that sanctioned vide ROC No.2000/2011/Est.1 dated 01.07.11. The details are to follow.

Sl. No.	Voucher No./ Month	Devaswom	Name & Designation of Employee	OTA		Excess (Rs.)	Cheque No. & Date
				Paid	Admissible		
1	1042/8-15	Kolloorvila	Aneesh, Watcher	150	100	50	<u>219201</u> 01.08.15
2	”	”	R. Mohanan, Watcher	150	100	50	”
3	1252/8-15	”	Aneesh, Watcher	150	100	50	<u>219249</u> 24.08.15
4	”	”	R. Mohanan, Watcher	150	100	50	”
5	1409/10-15	”	T.N. Pradeep, Watcher	150	100	50	<u>019647</u> 01.10.15
6	”	”	R. Mohanan, Watcher	150	100	50	”
7	1512/11-15	”	T.N. Pradeep, Watcher	150	100	50	<u>019702</u> 01.11.15
8	”	”	R. Mohanan, Watcher	150	100	50	”
9	1517/11-15	Asramom	Jayakumar, Watcher	150	100	50	”
10	”	”	Rajendran, Watcher	150	100	50	”
11	1677/12-15	”	Jayakumar	150	100	50	<u>020473</u> 01.12.15
12	”	”	Rajendran	150	100	50	”
13	1728/12-15	Lakshminada	K. Harikrishnan Nair	150	100	50	”
14	”	”	S. Syamkumar	150	100	50	”
15	1731/12-15	Kolloorvila	T.N. Pradeep	150	100	50	”
16	”	”	R. Mohanan	150	100	50	”
17	1827/01-16	Asramom	Jayakumar	150	100	50	<u>020515</u> 01.01.16
18	”	”	Rajendran	150	100	50	”

19	1834/01-16	Kolloorvila	T.N. Pradeep	150	100	50	”
20	”	”	R. Mohanan	150	100	50	”
21	1850/01-16	Koikkal	Chandrasekhar aPillai	150	100	50	”
22	”	”	Anu	150	100	50	”
23	1871/01-16	Lakshminada	K. Harikrishnan Nair	150	100	50	”
24	”	”	S. Syamkumar	150	100	50	”
25	1992/02-16	Asramom	Jayakumar	150	100	50	<u>020561</u> 01.02.16
26	”	”	Rajendran	150	100	50	”
27	2005/02-16	Lakshminada	K. Harikrishnan Nair	150	100	50	”
28	”	”	S. Syamkumar	150	100	50	”
29	2010/02-16	Kolloorvila	T.N. Pradeep	150	100	50	”
30	”	”	R. Mohanan	150	100	50	”
					<b>Total</b>	<b>1500</b>	

The excess amount paid Rs. 1500/- may be recovered from the officer responsible and remitted to Devaswom Fund.

#### **86-3.Short Disbursement of Contract/Substitute Allowance – Disallowed Rs. 2675/-**

(1) Voucher No. 1928/01-16, Cheque No. 020516/01.01.16, Contract/Substitute Allowance Bill of ThirumullavaramDevaswom for 12/2015

An amount of Rs. 3875/- (Rs. 125 x 31 days) was drawn towards contract allowance to Smt. Vasantha, for the period from 01.12.15 to 31.12.15. But as per the voucher produced Rs. 2750/- only was seen paid to Smt. Vasantha in this regard, resulting in a short disbursement of Rs. 1125/- (3875-2750). This was enquired into vide Audit Enquiry No. 06 dated 27.10.17, but no reply was received. Hence Rs. 1125/- may be recovered from the Sub Group Officer concerned and remitted to Devaswom Fund.

(2) Voucher No. 1933/01-16, Cheque No. 020519/01.01.16, Contract/Substitute Allowance Bill of KoikkalDevaswom for 12/2015

An amount of Rs. 9300/- (Rs. 300 x 31 days) was drawn towards allowance to Sri. Gireesh (Substitute to Sri. Manilal, Thavil) for his duty during the period from 01.12.15 to 31.12.15. But as per the voucher produced an amount of Rs. 7750/- only was seen paid to Sri. Gireesh, resulting in a short disbursement of Rs. 1550/- (9300-7750). This was enquired into vide Audit Enquiry No. 06 dated 27.10.17, but no reply was received. Hence Rs. 1550/- may be recovered from the Sub Group Officer concerned and remitted to Devaswom Fund.

#### **86-4.Excess Drawal towards Electricity Charge – Disallowed Rs. 880/-**

Voucher No. 2149/02-16, Cheque No. 020575/01.02.16

Electricity Charge Bill of SakthikulangaraDevaswom for 01/2016

An amount of Rs. 36,675/- was seen drawn towards electricity charge bill in respect of Sakthikulangara Devaswom (Consumer No. 1030) for 01/16. But an amount of Rs. 35,795/- only was seen remitted to KSEB vide payees receipt No. 0019294/04.02.16, resulting in an excess drawal of Rs. 880/- (36,675-35,795). This was enquired into vide

Audit Enquiry No. 06 dated 27.10.17, for which no reply was received. Hence Rs. 880/- may be recovered from the Officer responsible and remitted to Devaswom Fund.

**86-5.Payment made as fine – Disallowed Rs. 196/-**

While verifying the voucher No. 1570 (3)/11-15, it was noticed that an amount of fine Rs. 196/- was also paid with the water charge bill of Vishnuthukavu Devaswom (Cheque No. 019714/03.11.15). Payment of fine is not admitted in audit and the same be recovered from the Officer responsible and remitted to Devaswom Fund.

**86-6.Various Payments objected Rs. 4,35,574/-**

The following payments are objected for want of the reasons noted therewith.

Sl. No.	Voucher Details	Particulars of payment	Amount (Rs.)	Cheque No./Date	Reason of Objection
1	1336/8-15	Pay Revision/DA arrears in respect of Smt. Lalitha, Thali (Rtd) from 7/2000 to 5/2014(Pay revision 97,2004, & 2009)	1,02,678	<u>219254</u> 25.09.15	For want of Board orders service register of concerned employee. (This was enquired as per Audit Enquiry No.2/27.10.17, but no reply has been received)
2	1362/9-15	Expense for food to special duty staff deployed in connection with Karkkidakavavu festival at Thirumullavaram Devaswom	35,000	<u>219298</u> 09.09.15	For want of Board sanction & details of expenditure (This was enquired as per Audit Enquiry No.2/27.10.17, but no reply has been received)
3	1449/10-15	Lakshminada Devaswom – Rent of Elephant	7,500	<u>019669</u> 19.10.15	For want of Sanction order
4	1574/11-15	1190 ME Karkkidakavavu- Purchase of 125 ‘Kindi’atThirumullavaram Devaswom	71,875	<u>019718</u> 05.11.15	1. For want of Quotation/tender details, stock register etc (Above mentioned enquiry). 2. Purchase made after 1190 ME Karkkidakavavu.
5	1575/11-15	1190 ME Karkkidakavavu- Purchase of 375 ‘Kindi’atThirumullavaram Devaswom	2,15,625		
6	1732/12-15	Electricity charge Bill in respect of Ayyankoikkal Devaswom for 11/15 (Consumer No. 6053)	2896	<u>020474</u> 01.12.15	Want of payees receipt
		<b>Total</b>	<b>4,35,574</b>		

**86-7. Electricity bills and Payees receipts not produced – Objected Rs. 1320/-**

While verifying the vouchers for the month 7/2015, it was noticed that the following amount were spent towards Electricity charges, but the bill or its payment details were not attached. Hence the payment amounting to Rs. 1320/- is held under objection.

Sl. No.	Voucher No.	Cheque No. & Date	Name of the Devaswom	Consumer No.	Amount (Rs.)
1	871	2191149/01.07.15	Asramam Camp Shed	1145594001734	<b>1320</b>

Necessary steps may be taken to clear the objection.It is noticed that the said connection is included in LT 7 A tariff, the commercial tariff rate. Normally all the religious

institutions are seen listed under LT 6 AScheme by the KSEB. So an Audit Enquiry No. 1 dated 25.10.2017 was issued seeking an explanation in this regard, for which no reply was furnished.

**86-8. Electricity bill in the name of Private parties**

On verification of Electricity bills of various Devaswoms it was noticed that the bills were in the name of Private Parties and not in the name of concerned Devaswom or authorities concerned. Some Details are listed under.

Sl. No.	Consumer No.	Name of Devaswom	Name of the person appearing in the bill	Amount (Rs.)
1	1145616006553	UmayaNellur	Sreenivasn Potty	8240
2	12614	Panaykkathodi	Narayanan Potty	8642
3	12407	Kulagara Devi	BalakrishnaPillai	578
4	12451	TrippadiyoorDevasom	Ramachadram Nair	1147

As the bills are in the name of private parties the authenticity and veracity of these payments could not be ascertained.

**86-9. Suit register - Improper maintenance**

As per the suit register produced in audit the following suits are pending before various Courts/Tribunal.

Sl. No.	Particulars	Case No.	Name of Court	Name of Advocate	Remarks
01	Encroachment of Devaswom land in Kannanalloor Devaswom	Writ Petition No.67/07	High Court of Kerala	Adv. Nagaraj Narayanan Standing Counsel	--
02	Suit filed by Sri. SankaranarayanaPanicker, Nadaswaram (Rtd)	OS No. 53/05	Consumer Court	Adv. B. Venugopal	--
03	Panackalthori Devaswom-Devaswom land	C 4622/08	Sub Divisional Magistrate Kollam	Adv. B. Venugopal	--
04	Devaswom land in Mukhathala Devaswom	CrI.MP No.7476/08	JF MC 2 <sup>nd</sup> , Kollam	--	Petition filed
05	Devaswom land in Lakshminada Devaswom	OS No.03/09	Munsiff Court Kollam	Adv. B. Venugopal	Hearing posted on 02.06.10
06	Thirumullavaram Devaswom	OS No.443/11	„	Adv. R. Venugopal	--
07	Pallikkavu Devaswom in Sakthikulangara Sub Group	--	--	Adv. R. Venugopal	--
08	Vayalilkavu Devaswom in Thirumullavaram Sub Group	OS No.1195/13 (IA 4277/13)	Munsiff Court Kollam	Adv. B. Venugopal	--
09	Lakshminada Devaswom-Installation of gate	(1) OS No.937/13 (IA 3445/13)	Munsiff Court Kollam	Adv. B. Venugopal	--
		(2) WP (C) No.10254/13	High Court	Adv. M.V.S. Namboothiri Standing Counsel	--

		(3) CRP 368/13	High Court	Adv.P. Gopal	
		(4) OS No. 124/13 (IA 1450/13)	Munsiff Court Kollam	Adv.B. Venugopal	
		(5) WP (C) 14294/13	High Court	Adv.P. Gopal	
10	Room in Kulangara shopping complex in Anadavalleeswaram Devaswom	(1) IA 1471/13 RSA 609/13		Adv. M.V.S. Namboothiri	
		(2) AS 290/09	2 <sup>nd</sup> Addl. District Court Kollam	--	
		(3) OS 497/06	Munsiff Court Kollam	--	
11	Encroachment of land in Venugopala swami Devaswom	WP (C) No.9167/12	High Court	Adv.Panicker&Panicker	
12	NeeravilSreebhootha kkavu Devi temple- Sanctioning of elephant reg	WP (C) No.30462/12	High Court	Adv. M.V.S. Namboothiri	
13	Rent of auditorium	CC13136/13	CDRF Kollam	Adv.B. Venugopal	
14	Suit filed by the Secretary SakthikulangaraSree Dharma Sastha Kara Devaswom Committee	IA No.1270/12 in OS No.01/78	District Court Kollam	Adv.B. Venugopal	
15	Theft in Chavara Devaswom	DBP No.102/12	High Court	Adv. M.V.S. Namboothiri	
16	Umayanalloor Devaswom	Various SMP	Land Tribunal Kollam	Adv.B. Venugopal	
17	Report No.154/12 in C No.250/12- Suomotu proceedings initiated	DBP 199/12	--	--	
18	--	OS 828/12	Munsiff Court Kollam	Adv.B. Venugopal	
19	Umayanalloor Devaswom	CMP 63/09	Addl. District Court Kollam	Adv.B. Venugopal	
20	Thrikkadavur Devaswom	WP (C) No.7712/11	--	Adv.Panicker&Panicker	
21	Olayilkavu Devaswom Mukhathala Sub Group	OS 389/12	Munsiff Court Kollam	Adv.B. Venugopal	
22	Devaswom land in KavuvilaPuthenkavu Devaswom in Chavara Sub Group	OS 12/12	Sub Court Karunagappally	--	
		WP (C) No.29656/12	High Court		
23	Thrikkadavur Devaswom construction of Anathari	WP (C) No.7822/12	High Court		
24	Chavara Maya Yakshikavu Devaswom	WP (C) No.29510/13	High Court		
25	Encroachment of Devaswom land in Padinjarekkavu Devaswom in Manalil Sub Group	OS 770/09	Munsiff Court Kollam		
26	Encroachment of Devaswom land in Kanjirakkodu Devaswom	OS 1230/13	Munsiff Court Kollam		
27	Umayanalloor Devaswom land	AS No.195/09	2 <sup>nd</sup> Addl. District Court Kollam		
28	Devaswom land in Poomukhathukavu	OS 478/14	Munsiff Court Kollam		



	Devaswom in Sakthikulangara				
29	Thirumullavaram Devaswom-Purchase of land reg.	WP (C) No.14159/14	High Court		
30	Land in Chinthadurai Vinayar Devaswom	Appeal No.1160/13	Local Self Government Institution Thiruvananthapuram		
31	Land in Thrikkadavur Devaswom	SMP 01/12	Land Tribunal Kollam		
32	Suit regarding balitharppanam in Thirumullavaram Devaswom	OS No.730/13	Munsiff's Court Kollam		
33	Land in Kannanalloor Devaswom in Mukhathala Sub Group	OS No.236/09	Principal Sub Judge Kollam		

Despite the strict directions issued by the Board in ROC No.3426/HCA/2004 dated 09.02.14, the suit register is not maintained properly in Kollam Group. It does not contain the details of suits such as date of institution of the suit, nature of suit and particulars of relief sought, name of court, name of parties (Plaintiff/Defendant) etc in many a case as detailed above. Since many suits pertain to decade back, whether the suits were adjudged/still pending could not be ascertained from the register. Hence urgent steps may be taken to maintain the suit register in the form prescribed by the Board, incorporating all relevant details and produce the same for verification.

(2) The Board vide ROC 7998/13/L/Suit dated 03.06.13 directed the Assistant Devaswom Commissioner to maintain a register in respect of Advocate fee. Such a register is not maintained in Kollam Group. Hence Advocate fee register may be maintained and produced in audit.

### **87. ASSISTANT DEVASWOM COMMISSIONER OFFICE KOTTARAKKARA**

#### **87-1. Supplier Cost – Excess paid Rs. 284/-**

On verification of voucher No. 128/7-15, it is noticed that Rs. 604/- has been paid as per cash book, as supplier cost in respect of Kulasekharanalloor Devaswom for 7/2015 instead of the voucher amount of Rs. 319.60. The excess amount of Rs. 284/- may be made good from the officer responsible and remitted to Devaswom Fund (Cheque No. 951772/17.07.15).

#### **87-2. Salary – Excess paid Rs. 300/-**

On verification of voucher No. 125/9-15, it is noticed that Rs. 300/- has been paid as excess salary to Sri. R. Mohanan, Administrative Officer, Kulasekharanalloor Devaswom. He has been paid Rs. 50,513/- instead of Rs. 50,213/- for his salary for the month of August 2015. The excess amount may be made good from the officer responsible and remitted to Devaswom Fund.

**87-3. Contract Allowance – Excess paid Rs. 600/-**

As per Pay Revision 2009 of Travancore Devaswom Board, Contract Allowance of Santhi post is Rs. 400/-. On verification of voucher No. 120/8-15, it is noticed that Rs. 400/- has been paid as excess for Contract Allowance. Details are as follows.

Devaswom	Name of Employee	Duty Done by	No. of Days	Amount (Rs.)		Excess (Rs.)
				Paid	To be paid	
Chadayamangalam	Sri. N. Krishnakumar, Keezhsanthi	Sri. Vinayak	9 ½	4400	3800 (9 ½ x400)	600

Excess amount may be made good from the officer responsible and remitted to Devaswom Fund.

**87-4. Excess payment of Special Duty Allowance – Amount disallowed Rs. 2250/-**

While verifying the vouchers excess payment of special duty allowance to the following employees were noticed against the eligible rate specified in the ROC No. 2000/2011/Est. 1 dated 01.07.2011.

Sl. No	Name & Designation	Devaswom	Voucher No./Date	Duty Period	Amount sanctioned	Amount eligible	Excess (Rs.)
1	Vinayakumar, Kazhakam	Vettikavala	39/5-15	15.04.15-22.04.15	2000	1200 (150x8)	800
2	M.S. Sunil, Santhi	Karimalakadu	”	”	2000	1200 (150x8)	800
3	Venugopal, Santhi	Manjipuzha	18/6-15	12.05.15-20.05.15 (as per duty certificate)	2450 (sanctioned 13 days allowance)	1800	650
						<b>Total</b>	<b>2250</b>

This was brought to the notice of the officer vide Audit Enquiry No. 15 dated 13.04.18, but no reply has been received so far. The amount may be recovered from the officer responsible and remitted to Devaswom Fund.

**87-5. Substitute Allowance paid without Duty CertificateRs. 87,425/- Objected**

During Mandalam & Makara Vilakku Festival season and Monthly masapoojas employees from various temples coming under Kottarakkara AC Office were deputed for Sabarimala duty. Vouchers granting wages for substitute employees engaged in place of these employees were produced by various Sub Group Officers and these amounts were granted without obtaining the duty certificate issued from the Executive Officer, Sabarimala. In the absence of the duty certificate, the authenticity of the claim could not be established as it was not evident whether these employees were actually done the duty of Sabarimala. Details of these employees are as follows.

Sl. No.	Devaswom	Employee deputed to Sabarimala duty with period	Employee Substituted during this period	Voucher No. & Cheque No.	Amount (Rs.)
1	Kottarakkara	V.Suresh Kumar,Kazhakam 01.01.16-23.01.16	Maneesh, MadhavaMandiram	45/1-16 952120/ 01.02.16	5750

2	”	BaburajanPillai,Kazhakam 01.01.16-23.01.16	GopalakrishnaPillai	”	5750
3	”	R. Anish, Panchavadyam (PT) 01.01.16 - 23.01.16	Rahul, Rahul Bhavan (125 x 23 = 2875)	”	2875
4	Vendar	C.G. Arun, Panchavadyam 01.01.16 - 23.01.16	Santhosh Kumar	5/1-16 952122/ 01.02.16	5750
5	”	V. VinodKhanna, Kazhakam 01.01.16 - 23.01.16	RavisadanamRavi kumar	”	5750
6	Kulasekhara Nalloor	Manoj Kumar, Panchavadyam 01.01.16 - 23.01.16	Nandhu Narayanan (250 x 23)	38/1-16 952119/ 01.02.16	5750
7	”	RadhakrishnanNamboothiri, P.T. Santhi 01.01.16 - 23.01.16	HaridasanNambo othiri (200 x 23)	”	4600
8	Chadaya Mangalam	B.P. Nirmalanandan, Nadaswaram 01.01.16 - 23.01.16	Ajith Kumar, AjithBhavan (300 x 23)	32/1-16 952118/ 01.02.16	6900
9	”	ChandranErumeli, Panchavadyam 01.01.16 - 23.01.16	MadhusoodananPi llai	”	5750
10	”	K. Radhakrishnapillai, Thali 01.01.16 - 23.01.16	Rajesh, KuzhivilaVeedu	”	5750
11	”	J. Unni, Kazhakam 01.01.16 - 23.01.16	SadasivanPillai	”	5750
12	Mannadi	N. Satheesh, Kazhakam 01.01.16 - 21.01.16	Biju, BijuBhavan	80/1-16 952125/ 01.02.16	5250
13	”	Harilal, Kazhakam 12.02.16 - 20.02.16	Rahul, Mahesh Bhavan	92/2-16 829939/ 03.03.16	2250
14	Velinalloor	Krishnakumar, Panchavadyam 01.01.16 - 23.01.16	Sivaprasad	87/1-16 952126/ 01.02.16	5750
15	”	Kalesh Kumar, Thakil 01.01.16 - 23.01.16	Sreejith (300 x 23)	”	6900
16	”	Praveen Kumar, Nadaswaram 01.01.16 - 23.01.16	Sreekandan (300 x 23)	”	6900
				<b>Total</b>	<b>87,425</b>

As the authenticity of these expenditures could not be ascertained the total amount Rs. 87,425/- is held under objection.

**87-6. Purchase of articles in piecemeal – Violation of Store Purchase Manual**

While verifying the vouchers, it came to be noticed that the following purchases were made during the financial year 2015-16.

Sl. No.	Voucher No./Month	Cheque No./ Date	Item	Institution	Amount (Rs.)
1	135/5-15	--	ThulabharamaThrass	Lekshmi Metal & Store, Attingal	25000
2	134/5-15	--	PoojaPathram	”	24999
3	133/5-15	--	”	”	24910
4	132/5-15	--	VattaChembu (Alloy)	”	25000
5	131/5-15	--	Varpu	”	25000
6	130/5-15	--	”	”	25000
7	129/5-15	--	”	”	25000
8	--	515648/-05.15	Pathram	”	24985

9	--	--	”	”	25000
10	--	--	”	”	25000
11	104/10-15	951964/03.11.15	Kindi, Glass	”	25000
12	106/10-15	--	Chembu alloy pathram	”	25000
13	107/10-15	--	Pathram	”	25000
14	108/10-15	--	Varpu	”	25000

As per para 6.1 of Store Purchase Manual, the purchasing authority should estimate the requirements for the year. So that they can be foreseen and after preparing the list of articles to be purchased including incidental expenses and should be got sanctioned by competent authority.

As per para 7.3 of Store Purchase Manual, demand for stores should not be divided into smaller quantities for making piecemeal purchases for the sole purpose of avoiding the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand.

These rules are violated in the aforesaid purchases. Hence this practices may be avoided in future. The reason for this piecemeal purchases was brought to the notice of the officer concerned through Audit Enquiry No. 14 dated 13.04.18, but no reply has been received so far. Stringent action may be initiated against the erring officials, who set aside the existing rules and regulations and squandering Devaswom Fund.

**87-7. Supporting documents not attached – Rs. 72,836/- objected**

On verification of the following vouchers, it is noticed that sufficient supporting documents are not attached. Hence the amount is held under objection.

Sl. No.	Voucher No.	Details	Amount (Rs.)	Remarks
1	151/9-15	Cleaning charge of Well - Vettikkavala Devaswom	3500	Payees receipt not attached
2	158/9-15	Contract Allowance to Sri. Sreenivasan Potti - Kottarakkara Devaswom	12,000	”
3	174/9-15	Increment Arrear Bill	8371	Increment statement not attached
4	57/10-15	O/o KundayathKavu, Devaswom - Sri. EswaranPotti, Santhi	2540	”
5	3/11-15	Contract Allowance to Sri. Jagadeesh-Manikantanchira	3750	Payees receipt not attached
6	53/8-15	Contract Allowance Bill for 7/15 (Kottarakkara Devaswom)	41,075	”
7	149/7-15	Special Duty Allowance to Arukalikkal Devaswom SGO Sri. Unnikrishnan Nair	1600	Duty certificate not signed by the competent authority
		<b>Total</b>	<b>72,836</b>	

**87-8. Vouchers not produced – Rs. 5,86,755/- objected**

The following vouchers are not produced for verification in audit. Hence the amount is held under objection.

Sl. No.	Voucher No.	Details	Amount (Rs.)
1	122/8-15	Arrear DA of Sri. Rajeev, AC	26,735
2	123/8-15	Current charge of Kottarakkara sub group	20,692
3	223/9-15	DA Arrear – Employees of Pullamala sub group (1/13 to 5/13)	79,000
4	224/9-15	DA Arrear – Employees of Pullamala sub group (7/13 to 12/13)	1,19,839
5	225/9-15	DA Arrear – Employees of Pullamala sub group (1/14 to 5/14)	1,01,178
6	90/7-15	Salary bill of Employees of Kottarakkara AC Office	1,23,456
7	151/7-15	Last pay in respect of Sri. Unnikrishnan Nair, Kottarakkara AC (Retired)	16,668
8	-/4-15	Contract Allowance for 3/15 – Employees of PD Arakkal	3,750
9	3/11-15	Contract Allowance for 10/15 – Employees of PD Arakkal	9,125
10	-/2-16	Employees of PD Arakkal 92 % DA Arrears	20,193
11	-/2-16	Salary bill of Employees for 2/16 (PD Arakkal)	66,119
		<b>Total</b>	<b>5,86,755</b>

**87-9. Amount expended towards ‘Chukkuvellam’ distribution Rs. 1,17,000/- objected for want of payees receipt**

While verifying the vouchers of PD Manikandeswaram, it came to notice that an amount of Rs. 1,17,000/- is paid as per voucher No. 15 (Cheque No. 475917 dated 01.02.16) for the distribution of Chukkuvellam, cleaning of parking ground and pond at Sabarimala Idathavalam for Mandalam & Makaravilakku Season. But the payees receipt was not produced for audit. An Audit Enquiry No. 6 was served to Assistant Devaswom Commissioner in this regard but reply was not furnished. So the above payment is held under objection. Steps may be taken to clear the objection at the earliest.

**87-10. Chalan not produced for verification**

The following remittance chalans amounting to Rs. 10,42,768/- were not produced for verification. Audit Enquiry No. 5 dated 13.04.18 was served to Assistant Devaswom Commissioner, Kottarakkara in this regard, but reply was not furnished.

Sl. No.	Chalan No.	Date	Amount (Rs.)	Devaswom
1	1692 (A)	12.05.15	1,62,925	Adoor
2	1567	02.06.15	1,88,792	Thevalappuram
3	1568	02.06.15	4,02,037	Thevalappuram
4	1613	11.06.15	250	Kottarakkara
5	1671	25.06.15	3,334	Chirakadavu
6	1677	25.06.15	9,775	Bharanikavu
7	1824	25.07.15	2,121	Thalikkal
8	1825	25.07.15	14,475	Thrikkapaleswaram
9	1826	25.07.15	4,254	Kadakkulam
10	1827	25.07.15	12,230	Bharanikavu
11	1957	22.08.15	12,364	Sasthamkavu

12	1958	22.08.15	30,488	Maranadu
13	1959	22.08.15	29,105	Thevalakkara
14	2037	09.09.15	4,670	Chenthuppu
15	2038	09.09.15	22,799	Aaruthrikovil, Thamarachira
16	2039	09.09.15	45,414	Thevalappuram
17	2122	01.10.15	43,910	Kottarakkara
18	2157	07.10.15	3,825	---
19	2497	05.12.15	50,000	---
		<b>Total</b>	<b>10,42,768</b>	

Necessary action may please be taken to produce the chalan for verification.

**87-11. Discrepancies in expenditure and receipt account**

- 1) While verifying current account register of expenditure (A/C No.25911), it came to notice that an amount of Rs. 16097/- was treated as wrong credit and Rs. 43208.41/- was treated as short credit for the purpose of reconciliation. Necessary action may be taken to rectify the defects.
- 2) While verifying current account register of receipt (A/C No.104-53-274), it came to notice that an amount of Rs. 129136.13/- was treated as excess credit and Rs. 32568/- was treated as short credit for the purpose of reconciliation. Necessary action may be taken to rectify the defects.

**87-12. Registers not produced for verification**

The following registers were not produced for verification

- 1. Increment Register
- 2. Furniture Register
- 3. Staff Register
- 4. Service book Register
- 5. Kanikka register
- 6. DCB register

The above registers may be maintained properly and produced for verification.

**87-13. Voucher number not entered - Irregular**

While verifying the vouchers of PD Manikanteswaram, Pattazhi, Arakkal and EnadimangalamDevaswoms, it came to notice that the vouchers from 01.04.15 to 31.08.15 were not serially numbered. Hence audit was not able to trace expenditure in the cash book. This is not irregular. Necessary actionmay be taken to produce voucher number and enter the same continuously in the cash book.

**88. ASSISTANT DEVASWOM COMMISSIONER OFFICE**  
**PUNALOOR**

**88-1. Onam festival allowance-Excess payment-Disallowed Rs.1490/-**

As per ROC 5547/10/Est.1 dated 22.08.15, only Rs.910/- was admissible as Onam festival allowance for the employees who were working or worked on daily wage basis during the period. But on verification of the vouchers of PD Kamukumchery Devaswom,

an amount of Rs.2400/- (voucher No.2 (5) /8-15, cheque No.539844/25.08.15) was paid to Sri. K. Sureshkumar, Kazhakam (on daily wages). Considering the aforesaid ROC the excess payment is not admitted in audit. This was enquired vide an Audit Enquiry (No.1/28.05.18). But no reply was furnished. Hence excess payment of Rs.1490/- with penal interest may be recovered from the officer responsible and remitted to the concerned account.

#### **88-2. Janmikaram register not maintained.**

PD Kamukumcheri Devaswom in Punalur Group receives Janmikaram from the Government of Kerala. As per the file produced, Janmikaram of Rs.73/- upto the financial year 2016-17 was received. The Assistant Devaswom Commissioner was requested to produce the register concerned through audit requisition No.1 dated 24.05.18, but the was not produced. Urgent steps maybe taken to maintain the register properly.

### **89. ASSISTANT DEVASWOM COMMISSIONER OFFICE VARKALA**

#### **89-1. Stamp Account Register not maintained properly**

The stamp account register during the period of audit was not maintained properly. Many discrepancies have been noticed with regard to the maintenance of the same. The register was not maintained after 15.02.16. The details of loan and loan adjustment were not furnished anywhere in the register. No files in this regard was maintained at all.

The details of tappals (the name of address, the nature of tappal - ie, postage, parcel, registered letter, registered parcel etc) have not been recorded in the register. It was not authenticated by the authority competent until it was noted by audit. Audit have brought the short coming to the attention of the concerned vide Audit Enquiry No. 12 dated 24.03.18. But no response has been heard from the authorities so far.

#### **89-2. Details not furnished – Loan amount of Rs. 13,000/- objected**

As per the recordings on the register (Stamp Account) an amount of Rs. 13,000/- has been shown as loan/loan adjustment for meeting the expenses of postage during the year 2015-16 (loan and loan adjustment Rs. 10,000/- (5000+5000) on 05.06.15 and Rs. 3000/- as loan on 23.11.15). No further details of the same (ie, the details loanee and loaner and the adjustment of the same along with the total expenditure in accordance with the budget provision) are furnished for verification. So the authenticity of the loan and loan repayment cannot be ascertained in audit. The amount, therefore, expended for the purpose of loan and loan repayment is held objected for want of clarification and supporting evidences.

Audit Enquired the matter vide an Enquiry No. 12 dated 24.03.18, but no reply was furnished.

#### **89-3. Registers not produced for verification**

Kanikka Register, Register of charge for Sub Group Officer's, staff/incumbency register, increment register, probation register, furniture register, water/electricity/telephone

charge register, casual leave register, Service book register, register of disciplinary action taken against the employee etc are not maintained. Urgent steps may be taken to maintain the same.

**89-4. Fixed Deposit – Details of crediting interest in SB Account not submitted**

On verification of Fixed Deposit register, it is noticed that the interest of the following Fixed Deposit are being credited to SB account instead of merging with principal amount.

FD No.	1642924	1642916	1642870	672883
Principal Amount	50,000/-	9,286/-	20,000/-	10,000/-
Interest	6.6 %	6.6 %	6.6 %	7.5 %
Duration	1 year	1 year	1 year	23 months 30 day
Maturity Value	50,000/-	9,286/-	20,000/-	10,000/-

The details of the interest accrued and credited for the above fixed deposits are not included in the FD register. The details regarding the same was not furnished for audit.

**89-5. Advance amount – not adjusted in due time**

On verification of Advance register, it is noticed that the following advances received for various purposes were not recouped within the stipulated time limit of 3 months.

Sl. No.	Cheque No. & Date	Amount (Rs.)	Purpose	Date of repayment & chalan No.	Remarks
1	<u>814852</u> 01.09.14	15,000	Treatment of Elephant	5000/- 794/09.10.14	Amount of advance not recouped for 17 months
				5000/- 1056/27.11.15	
				5000/- 1325/29.01.16	
2	<u>799779</u> 13.05.15	1,00,000	Ashtabandakalasam	246/23.05.16	Not recouped for one year
3	<u>212877</u> 25.02.15	50,000	Treatment of Elephant	1192/30.12.15	Not recouped for 10 months
4	<u>440</u> 08.09.15	1,00,000	Treatment of Elephant	137/02.05.17	Not recouped for 20 months
5	<u>530990</u> 24.11.17	75,000	Medical Advance	1689/09.03.18	Details of adjustment of expenditure not recorded

As per ROC No. 3426/HCA/2004 dated 09.02.04, the amount of advance must be recouped within three months from the date of sanction of advance. This was not seen followed in the above mentioned cases. An Audit Enquiry No. 8 dated 24.03.18 was served in this regard. In reply to the Audit Enquiry the Assistant Devaswom Commissioner stated that the failure of recoupment of advance in time was due to the delay in sanctioning of the expenditure from Devaswom Commissioner’s Office. The explanation furnished is not



justifiable for the violation of the existing ROC, hence penal interest @ 18 % may be recovered from the officer responsible for the period of exceeding 3 months.

**89-6. Supporting documents not produced – Rs. 11,47,786/- Objected**

On verification of various vouchers and related documents, it is noticed that sub vouchers and supporting documents are not attached. The details are follows.

Sl. No.	Voucher No. /Month	Cheque No./ Date	Devaswom	Amount (Rs.)	Remarks
1	17/5-15	341/02.05.15	PD Kavalayur	22,500	Hire of elephant order of Deputy DC not attached
2	1042/8-15	748312/25.08.15	Kozhimala	950	Special Duty Allowance duty certificate not attached
3	1048/8-15	748312/25.08.15	Pozhikkara	300	"
4	6/4-15	799808/02.04.15	Varkala	10,470	Proceedings for Increment not attached
5	13/4-15	"	Sarkara	2,25,153	SEL, Proceedings & leave application not submitted
6	18/4-15	"	Thiruarattukavu	1,21,293	"
7	19/4-15	"	"	2941	Proceedings of Increment sanctioned not produced
8	24/4-15	"	Attipuzha	1592	Increment arrear proceedings not attached
9	41/4-15	"	Kulamuttom	32,154	SEL Bill not authorised, proceedings & leave application not attached
10	45/4-15	"	Kadakkavur	1,09,141	"
11	47/4-15	"	Kuttor	1,75,820	"
12	55/4-15	"	Kappil	1764	Increment arrear Bill – No proceedings attached
13	82/4-15	"	Kozhimala	1,07,213	SEL - proceedings & leave application not attached
14	14/4-15	"	Navaikulam	1,18,540	"
15	161/4-15	799825/04.04.15	Thiruvattakavu	75,000	Hire of elephant order of Deputy DC not attached
16	165/4-15	799826/10.04.15	"	13,402	Electricity charge receipt not attached
17	166/4-15	799827/10.04.15	"	7592	Water charge receipt not attached
18	267/5-15	799759/02.05.15	Navaikulam	5036	Increment arrear - no proceedings attached
19	291/5-15	"	Kappil	1,16,925	SEL - proceedings & leave application not produced
			<b>Total</b>	<b>11,47,786</b>	

An Audit Enquiry No. 11 dated 24.03.18 regarding the non-production of necessary documents was issued to the Assistant Devaswom Commissioner. In reply to this the Assistant Devaswom Commissioner stated that the supporting documents were attached with the vouchers. But the same were not produced for verification. The documents mentioned above may be furnished for verification at the earliest, otherwise the amount involved in the above matter may be considered as the liability of the officers concerned.

**89-7. Electricity Demand Notice - Not in Sub Group Officer's/ Administrative Officer's names**

While verifying electricity bills, it is noticed that electricity connections are found in the name of certain individuals. It is difficult for audit to ascertain whether the bills belong to the institution or not. Hence steps may be taken immediately to change the consumer name in favour of Devaswom authorities. Some examples are given below.

Consumer No.	Name in Bill	Claimed Devaswom	Amount (Rs.)
145291002695	SubramaniyaAyyar	Purappayam Devaswom	3058
1145288002641	Raveendra Sharma	Kelakeswaram Devaswom	802

**89-8. Irregularity noticed in petty purchase – Objected Rs. 74,676/-**

According to G.O. (P) 3/2013/SPD dated 21.06.13 and Store Purchase Manual, competitive quotation should be invited for the purchase of petty items beyond Rs. 15,000/-. Whereas the following items were purchased without observing Store Purchase Rules. It is noticed that the same has been done only to break the monitory limit in the rules. The total bill of the same amounted to Rs. 74,676/- (Rupees Seventy Four thousand Six hundred and Seventy Six) so it was split into three bills of the same shop on the same date.

Sl. No.	Voucher No./Date	Name of Shop	Bill No./ Date	Amount (Rs.)	Tax	Total (Rs.)
1	<u>1692</u> 20.10.15	Lakshmi Metals, Stores Attingal	<u>40</u> 20.10.15	25,000	Not Paid	25,000
2	<u>1693</u> 20.10.15	”	<u>45</u> 20.10.15	25,000	Not Paid	25,000
3	<u>1694</u> 20.10.15	”	<u>46</u> 20.10.15	24,676	Not Paid	24,676
					<b>Total</b>	<b>74,676</b>

The payment against the above purchases was made to M/s Lakshmi Metals Stores, Attingal vide voucher No. 1694 dated 02.07.15. The attempt for piecemeal purchase to avoid store purchase formalities is highly irregular. Also no stock entry was seen made in token of receipt of these items. Hence the payment is objected in audit for want of reasons stated above. The laxity may be viewed seriously.

**89-9. Suit Register**

On verification of suit register, it is noticed that the details of the following cases are not recorded in the suit register.

- 1) No. 2250/06 – Lokayuktha.
- 2) OS 294/06 – Municiff CourtVarkala.
- 3) AS 47/07 – Sub Court Attingal.
- 4) SMP No. 01/13 (SMP 7325/71).
- 5) KeleswaramMahadevar Temple – Encroachment case.
- 6) 05/73/14 – Attingal Court.

- 7) KozhimadaMulakkoduSastha Temple – Encroachment case.  
8) Thottinkara Devaswom.

The details such as Case number, Court, present position of this case etc were not recorded in the register. The register is not verified or authorised by the officer concerned. Explanation may be furnished.

**90. ASSISTANT DEVASWOM COMMISSIONER OFFICE**  
**ULLOOR**

**90-1. An amount of Rs.25,308/- objected in audit for want of supporting documents and records**

On verification of vouchers, it is seen that, necessary documents such as sub vouchers, payee’s receipts, duty certificate etc were not attached with some vouchers. Due to the lack of such documents the following amounts are objected in audit.

Sl. No.	Voucher No./Month Cheque No./Date	Name of Devaswom	Name of Employee	Amount (Rs.)	Remarks – Documents not submitted
01	<u>2058/01-16</u> 63960/01.01.16	Thrippapur	Ambika (Daily wages)	1750	Contract allowance Duty certificate not attached
02	<u>2235/01-16</u> 64000/21.01.16	Aruvikkara	SGO	4100	(Special duty allowance) Sanction order from the authority concerned
03	<u>1634/11-15</u> 454106/30.11.15	Pirappancode	Vijayakumari Amma	856	(Increment arrear) Increment sanctioned statement
04	<u>1827/12-15</u> 63916/01.12.15	Ulloor	Ramadevi, Thali	2452	(Increment arrear) Increment sanctioned statement
05	<u>1873/12-15</u> 63919/01.12.15	Ulloor	Santhamma	7500	As per proceeding the substitute was Santhamma, but the amount was paid to one Smt. Padmini
07	<u>1832/12-15</u> 63916/01.12.15	Thrippapur	Ambika	1750	Duty certificate (Contract allowance)
07	<u>1959/12-15</u> 27750/04.12.15	Vazhayila	Saradamma	4500	As per proceedings the substitute is Saradamma the amount paid to Smt. Ragini (Substitute allowance)
08	<u>2502/02-16</u> 64043/25.02.16	Durgadevi yogeewara Temple - Pooja grant		1200	Disbursement details not attached
09	2503/02-16	Rajarajeswary Temple – Pooja grant		1200	Disbursement details not attached
		<b>Total</b>		<b>25,308</b>	

**90-2. Substitute Allowance – Excess Paid - Disallowed Rs. 250/-**

On verification of the vouchers for the period 08/2015, it is seen that Sri. Satheesh Chandran has claimed substitute allowance for Panchavadyam in place of Sri. K. Suresh

Kumar at Kazhakootam Devaswom who was deputed for Sabarimala special duty for 8 days from 16.07.15 to 23.07.15. But as per voucher No. 1073/8-15, cheque No. 454006/19.08.15, he was paid substitute allowance for 9 days erroneously ie, 9 x 250 = 2250/- instead of 8 x 250 = 2000/-, resulted in an excess payment of Rs. 250/-. No satisfactory reply has been furnished to audit for the Audit Enquiry No. 5 dated 16.10.17 served in this regard. Hence the excess amount paid Rs. 250/- may be recovered from the officer responsible and remitted to Devaswom Fund.

**90-3. Irregular Expenditure - Objected Rs. 84,450/-**

On verification of vouchers with regard to the expenditure of elephant charges, certain irregular method of expenditure was noticed. TDB Manual volume II, Chapter XI, Para No. 25 demands the upkeepment of the register of elephants in all Group Offices. (Assistant Commissioner Office) regarding all elephants stationed in the group. The register should show the name, class, size and age of each elephant. The previous history of the elephant should also be recorded in the register in the remark columns. At the end of each month, particulars regarding the cost of its upkeepment with details as to the pay of Mahouts, feeding charges, medicine charges etc, the income derived from the elephant, the state of health, character and general behavior should also be noted in the register. Copies of these registers should be submitted by the Deputy Devaswom Commissioner with remarks at the end of every quarter to the Devaswom Commissioner. But the aforesaid register is not maintained in Ulloor group. This was enquired into vide Audit Enquiry No. 1/2017. However no reply was furnished in this regard. Details of irregular expenditure are the following.

Sl. No.	Voucher No./Month Cheque No./Date	Amount (Rs.)	Item of expenditure	Remarks
1	<u>2378/2-16</u> 64005/01.02.16	3,000	Batta to Sri. Muraleedharan, 1 <sup>st</sup> Mahout of Karthikeyan elephant in Ulloor Devaswom from the period from 6/2015 to 11/2015	Register of elephant not maintained
2	<u>2382/2-16</u> 64006/01.02.16	13,950	Feeding charge of elephant	Register of elephant not maintained
3	<u>2781/3-16</u> 24096/31.03.16	67,500	Hiring of elephant in Ulloor Devaswom (18.03.16 to 24.03.16)	1. Register of elephant not maintained 2. Though the elephant Karthikeyan was scheduled for programme from 18.03.16 to 24.03.16, the voucher was not supported with veterinary surgeries report of 'Madappad'.
	<b>Total</b>	<b>84,450</b>		

In the absence of elephant register the expenditure incurred in this regard for Rs. 84,450/- is objected in audit. The register of elephants may be maintained and made available in audit for verification.

#### **90-4. Double Entry Cash Book not maintained**

Double entry cash book system of accounting was introduced in Travancore Devaswom Board with effect from 01.04.2010 as per the directions of the Honourable High Court of Kerala (vide ROC No. 2573/3/Estt.1 dated 08.10.14). As per Rule 3 of Devaswom Fund accounting rules on double entry system of accounting 2012, separate cash book and connected records are to be maintained for each bank account. However such a double entry cash book for the year 2015-16 was not made available in audit for verification.

#### **90-5. Non-remittance of Land Tax - regarding**

As per the recordings in Land Register, OTC Hanuman Temple Devaswom possess 54 cents of land in survey No. 2638 and Palayam Vinayakar Temple(Keezhoodu Devaswom) possesses 96 cents of land in survey No. 3002. But on verification of expenditure vouchers it was noticed that land tax pertaining to less than 50 cents in survey No. 2638 alone was remitted during the year 2015-16 (Voucher No. 788). Land tax for the land possessed by keezhoodu Devaswom was not seen remitted. The reason for the partial remittance of land tax in survey No. 2638 and the non-remittance of land tax in survey No. 3002 have not been recorded in anywhere. So audit proposes an urgent departmental enquiry on this. The actual area of land under possession of these Devaswoms seems to be shorter than that they actually own as per records. So necessary steps may urgently be taken to regain the directed property as per Para 55 to 59 of Devaswom manual.

#### **90-6. Registers not maintained**

(1) Register of cheques drawn. [TDB Manual Vol. II, Chapter VIII Para No. 53].

(2) Register of Intimation to Devaswom in respect of cheques issued.

[TDB Manual Vol. II, Chapter VIII Para No. 53].

(3) Register of establishment charges met from contingency.

[TDB Manual Vol. II, Chapter VIII Para No. 53].

(4) Register of closing entries of contractors and store balance.

[TDB Manual Vol. II, Chapter VIII Para No. 53].

(5) Register of Medical Reimbursement.

[TDB Manual Vol. II, Chapter VIII Para No. 53].

(6) Register of Elephants. [TDB Manual Vol. II, Chapter XI Para No. 25].

(7) Register of Kuthakapattom Account. [TDB Manual Vol. II, Chapter XII Para No. 61].

(8) Register of Land. [TDB Manual Vol. II, Chapter XII Para No. 20].

(9) Register of Comparative statement of monthly receipts.

[TDB Manual Vol. II, Chapter VIII Para No. 53].

(10) Register of Kanikka verification.

[TDB Manual Vol. II, Chapter VIII Para No. 53).

The reason for the non-upkeepment of above mentioned essential records and registers may be explained.

**91. ASSISTANT DEVASWOM COMMISSIONER OFFICE**  
**THIRUVANANTHAPURAM**

**91-1. Excess payment of CCA –Disallowed Rs.1600/-**

While verifying the expenditure vouchers of Assistant Devaswom Commissioner Office Thiruvananthapuram, the following employees were paid CCA in excess, against that sanctioned vide Board ROC No.2000/2011/Est.1 dated 01.07.11.

Sl. No.	Voucher No. & Month	Cheque No. & Date	Name of Devaswom	Name of employee & Designation	Basic pay	CCA		Excess
						Eligible	Paid	
01	64/04-15	056717/06.04.15	Punnapuram	Abhilash Watcher	8500	200	250	50
02	75/04-15	„	Arysala	Thara. B. Nair, Thali	8960	200	250	50
03	85/04-15	„	AC office, Tvp	K.Prabhakaran Nair, Mahout	16180	300	350	50
04	302/05-15	057753/02.05.15	Punnapuram	Abhilash Watcher	8500	200	250	50
05	317/05-15	„	Arysala	Thara. B. Nair, Thali	8960	200	250	50
06	330/05-15	„	AC office Tvp	K.Prabhakaran Nair, Mahout	16180	300	350	50
07	521/06-15	009490/01.06.15	Thiruvallam	J.R. Jayakumari, Thali	9190	200	250	50
08	524/06-15	„	Punnapuram	Abhilash Watcher	8500	200	250	50
09	535/06-15	„	Arysala	Thara. B. Nair, Thali	8960	200	250	50
10	553/06-15	„	AC office Tvp	K.Prabhakaran Nair, Mahout	16180	300	350	50
11	752/07-15	461240/01.07.15	Punnapuram	Abhilash Watcher	8500	200	250	50
12	766/07-15	461240/01.07.15	Arysala	Thara. B. Nair, Thali	9190	200	250	50
13	775/07-15	461240/01.07.15	Sreekanteswaram	K.Prabhakaran Nair, Mahout	16180	300	350	50
14	980/08-15	461306/01.08.15	Chenthitta	S. Biju, Panchavadyam	12550	250	300	50
15	988/08-15	„	Punnapuram	Abhilash Watcher	8500	200	250	50
16	1005/08-15	„	Sreekanteswaram	K.Prabhakaran Nair, Mahout	16180	300	350	50
17	999/08-15	„	Arysala	Thara. B. Nair, Thali	9190	200	250	50
18	1205/09-15	461361/24.08.15	Arysala	Thara. B. Nair, Thali	9190	200	250	50
19	1218/09-15	461361/24.08.15	Sreekanteswaram	K.Prabhakaran Nair, Mahout	16180	300	350	50
20	1477/10-15	624558/01.10.15	Arysala	Thara. B. Nair, Thali	9190	200	250	50

21	1509/ 10-15	624558/ 01.10.15	Sreekantesw aram	K.Prabhakaran Nair, Mahout	16180	300	350	50
22	1633/ 11-15	624624/ 03.11.15	Arysala	Thara. B. Nair, Thali	9190	200	250	50
23	1701/ 11-15	624624/ 03.11.15	Sreekantesw aram	K.Prabhakaran Nair, Mahout	16180	300	350	50
24	1900/ 12-15	624695/ 01.12.15	Punnapuram	Abhilash, Watcher	8500	200	250	50
25	1931/ 12-15	624695/ 01.12.15	Arysala	Thara. B. Nair, Thali	9190	200	250	50
26	1932/ 12-15	624695/ 01.12.15	Sreekantesw aram	K.Prabhakaran Nair, Mahout	16180	300	350	50
27	2285/ 01-15	624759/ 01.01.16	Punnapuram	Abhilash, Watcher	8960	200	250	50
28	2314/ 01-16	624759/ 01.01.16	Sreekantesw aram	K.Prabhakaran Nair, Mahout	16180	300	350	50
29	2511/ 02-16	624826/ 01.02.16	Punnapuram	Abhilash, Watcher	8960	200	250	50
30	2520/ 02-16	624826/ 01.02.16	Sreekantesw aram	K.Prabhakaran Nair, Mahout	16180	300	350	50
31	2815/ 03-16	624893/ 04.03.16	Punnapuram	Abhilash, Watcher	8500	200	250	50
32	2759/ 03-16	624892/ 03.03.16	Sreekantesw aram	K.Prabhakaran Nair, Mahout	16180	300	350	50
							<b>Total</b>	<b>1600</b>

An audit enquiry No.3 dated 13.10.17 was served in this regard, but no reply was furnished. Hence the amount of Rs.1600/- may be made good from the officer responsible and remitted to Devaswom Fund under intimation to audit.

**91-2. Excess payment of special duty allowance-Disallowed Rs.100/-**

On verification of expenditure vouchers with cash book, an excess payment of special duty allowance as detailed below was noticed.

Voucher No./Cheque No./Date	Name of employee/ Designation/ Devaswom	Basic pay	Particulars	Special duty allowance		Excess (Rs)
				Eligible (Rs)	Paid (Rs)	
1202/9-15 461361/ 24.8.15	Sukumaran Nair Kazhakom, Thaliyal Devaswom	13540	Duty at Thiruvallam Devaswom on 13.08.15 & 14.08.15	300	400	100

The excess paid amount may be recovered from the officer responsible and remitted to Devaswom Fund.

**91-3. Relevant documents not produced - objected Rs.417882/-**

The following amounts are objected for the reason mentioned against each.

Sl. No.	Voucher No./Month	Cheque No./Date	Particulars	Amount (Rs)	Remarks
01	631/06-15	461182/03.06.15	Contract allowance of Thiruvallam Devaswom	21925	Voucher not produced
02	632/06-15	„	Cost of items (Samanavila)	317	„
03	633/06-15	„	„	1791	„

04	634/06-15	„	„	56	„
05	635/06-15	„	Supplier cost of 21.05.15 to 31.05.15	330820	„
06	636/06-15	„	Purchased items of pooja stall	12897	„
07	693/06-15	461231/23.06.15	Water charge	2547	„
08	1007/08-15	461306/01.08.15	ELS of Sreekumar, SGO	31704	No leave application
09	1101/08-15	461329/06.08.15	Contract allowance of Thaliyal Devaswom	3050	Duty certificate not produced
10	1262/09-15	461373/02.09.15	Contract allowance of Aryasala Devaswom Vijesh Vijayan, PT. Panchavadyam	2125	„
11	1263/09-15	„	Contract allowance of Palkulangara Devaswom M. Geetha, Thali, Mahesh, PT. Santhi	3650	„
12	2426/01-16	624782/07.01.16	Hiring charge of Thalayikettu & Jeevatha in Chengalloor Devaswom	3500	Payees receipt not produced
13	2463/02-16	624826/01.02.16	Special duty allowance of Sabu.S.S in Manacadu Devaswom	3500	No duty certificate and no payees receipt
			<b>Total</b>	<b>417882</b>	

An Audit Enquiry No.4 dated 13.10.17 served in this regard, but no reply was furnished.

#### **91-4. Suit Register.**

Suit register is not maintained properly as per ROC 3426/HCA/04dated 09.02.04.

The filed cases are not entered in detail and further follow-up actions are not recorded. So the position of the cases cannot be understood properly. The case records are not complete with relevant information. Each and every procedure should therefore, be recorded properly. The officer responsible should look into the matter seriously and should maintain the suit register by supplying with all details and follow-ups properly.

#### **91-5. Land Register.**

Land register is not properly maintained in the office, many entries regarding land details of various Devaswoms in the group are not recorded. The land register produced for verification is not authenticated by the competent authority. Hence the genuinity of the records could not be ascertained in audit. Land register is not maintained as per the proforma in Travancore Devaswom Board Manual Vol. No.II chapter 12 para 20. Yet the entries made in respect of survey records and land details in the land register are totally different from the actual ones. The following are the details of land under survey number in various Village Offices with discrepancies.



Sl. No.	Sub Group	Devaswom	Village & Survey No.	Area as per land register	Area as per survey records
01	Sreekanteswaram	Sreekanteswaram	Vanchiyoor 818/1, 2 757 817/1, 2	206 cents	187 cents
02	Thiruvallom	Thiruvallom	Thiruvallom 44/1A 44/8, 8-6 44/6 44/10	262 cents	286 cents
03	Sreevaraham	Sreevaraham	Muttathara 2050 A & B	762	813
04	Onnandan Ganapathy	Ganapathy	Muttathara 1478	6 cents	3.6 cents
05	Chenthitta	Chenthitta	Thycaud 2350/1	69 cents	48.31
06	Karakandeswaram	Karakandeswaram	Thycaud 2259	20 cents	29
07	Chengalloor	Chengalloor	Aramada 1714 1714-7 1713 1736 1787	281 cents	78.85
08	Vattavila	Vattavila	Aramada 1480 1481	112 cents	73.5
09	Punnapuram	Punnapuram	Vanchiyoor 364	65	Not recorded
10	Punnapuram	Kammattem	Vanchiyoor 1992/4	9	6
11	Kailaseswaram	Kailaseswaram	Vanchiyoor 570/176	52	1
12	Kusakode	Kusakode	Aramada 424,428 429,430 438	469 cents	356.68
13	Narmadeswaram	Narmadeswaram	Vanchiyoor 560/616	5	8
14	Punnapuram	Punnapuram Bhagavathy	Vanchiyoor 353	4	5
15	Thaliyil	Thaliyil	Kalady 3374, 3377	4 cents	5 cents
16	„	Chelanthivala	Kalady 3371	32 cents	37 cents
17	„	Padippura	Kalady 3450-B-1	13 cents	14 cents
18	„	Cherupazhinji kavu	Kalady 3455	34 cents	31 cents
19	„	Kesavadipuram	Kalady 3459	7 cents	6 cents

20	Palkulangara	Palkulangara	Palkulangara 1010 950 949	194.5 cents	189.2 cents
21	„	Iraviperoor	Palkulangara 1042	135 cents	146 cents
22	„	ganapathy	Palkulangara 1631/2	3.4 cents	5 cents
23	Aryasala	Aryasala	Chengazhassery 2403, 2430	104 cents	59 cents
24	„	Sabhapathycoil	Chengazhassery 2757	11 cents	9 cents
25	Valiyasala	Valiyasala	Airanimuttom 2297/3, 2104 2102/1 2123/3-1	354 cents	206.5 cents
26	Mithranandapuram	Mithranandapura m	Vanchiyoor 886	53 cents	54 cents
27	Vettakorumakan	Vettakorumakan	Vanchiyoor 560/3	148 cents	60 cents
28	Kovilvila	Kovilvila	Vanchiyoor 945/10	13 cents	18 cents

The case of each land mentioned against its corresponding Village Office has to be rectified. The difference in the recordings should be brought before Revenue Department and to the notice of Devaswom Board. The records of land of Devaswom and Revenue Department should be one and the same. Land Tax payment is to be made for the recorded land area only. The reason for the difference may be sorted out at the earliest. If any encroachment or so is found, urgent steps may be initiated to reclaim the land without fail along with the upkeepment of the registers.

#### **91-6. Advance Register.**

Cheque No.577137/11.03.16 for Rs.75,000/-

Cheque No.624846/02.02.16 for Rs.75,000/-

On verifying Advance register, it has been noticed that medical advances granted to two temple employees - Sri. A.P.Gopikrishnan, Thakil, Sreekanteswaram Devaswom vide DB ROC No.1862/15/Est.4 dated 26.02.16 and Sri. G. Santhoshkumar, Kazhacom, Palkulangara Devaswom vide DB ROC 16179/15/Est.4 dated 29.12.15 for Rs.75,000/-, each for the treatment of their mothers have not been adjusted till date. As per GO (P) 298/61/H & FWD dated 20.11.01 the loanee should produce the utilization certificate within a period of 3 months from the date of drawal of advance. The time limit for the adjustment of loans in the medical reimbursement claim is fixed to be 6 months. After the expiry of prescribed time limit the outstanding amount with penal interest will be recovered from the salary of employee from the very next month onwards. Orders may be issued to remit the advance amount with penal interest @ 18%.

**92. ASSISTANT DEVASWOM COMMISSIONER OFFICE**  
**NEYYATTINKARA**

**92-1. National Holiday Allowance (NHA) - Paid in excess due to higher rate of DA sanctioned. Rs.844/-**

As per voucher No.2793 of 2/2016, Rs.43168/- was seen paid to 5 mahouts of various Devaswoms being the National Holiday Allowance for 2015 (cheque No.710552 of 3/2016) of which three of them were paid DA @ 92% instead of the eligible rate of 86% resulting in excess payment. Details are given below.

Sl. No.	Name & Designation	Pay (Rs)	Eligible DA	Eligible NHA for 13 days	NHA actually paid	Excess Paid (Rs)
01	C.S.Pradeep, Mahout 1 <sup>st</sup> Neyyattinkara	10210	8781 (86%)	7964	8221	257
02	S. Rajesh, Mahout 1 <sup>st</sup> Malayinkil	14620	12573	11404	11771	367
03	Sudarasan, Mahout 2 <sup>nd</sup> Malayinkil	8730	7508	6809	7029	220
					<b>Total</b>	<b>844</b>

Excess paid may be recovered from persons concerned.

**92- 2. National Holiday Allowance (NHA)-Paid in excess-due to erroneous reckoning of basic pay Rs.239/-**

National Holiday Allowance is paid to Travancore Devaswom Board employees @ the pay and allowances drawn in the previous March of each financial year. Hence for the year 2015-16, the eligible rate is the actual pay and allowance drawn during the month of 3/2015. Whereas in the following cases NHA was paid not on the basis of pay drawn during 3/2015 resulting in excess NHA. Details given below (voucher No.2232 of 3/2016).

Sl. No.	Name & Designation	Actual Pay during 3/15	Pay reckoned for NHA	Eligible NHA for 13 days	NHA given	Excess (Rs)
01	Ganapathi Potti, Santhi	9690	9940	$\frac{(9690+8333)*13}{31} = 7558$	7503	55
02	K. Narayanan Potti, Santhi	14260	14980	11123	11307	184
					<b>Total</b>	<b>239</b>

Excess paid may be recovered from persons concerned.

**92-3. Arrear DA-Paid in excess Rs.2000/-**

As per voucher No.2034 of 12/2015 an amount of Rs.123344/- was seen paid to various temple employees being the 10% arrear DA (63% to 73 %) of which Rs.6365/- was paid to Sri. R.S. Srinath Lenin, Panchavadyam being the arrear DA of 10% for 5 months from 1/14 to 5/14. His basic pay being Rs.8730/- arrear DA @ 10% for 5 months comes to Rs.4365/- (873x5) whereas Rs.6365/- was seen paid resulting in an excess of Rs.2000/-. Excess paid amount may be recovered from the incumbent concerned and remitted to Devaswom Fund.

**92-4. Arrears of increment-Amount paid in excess Rs.1188/-**

As per voucher No.1444 of 10/15, Rs.6234/- was seen paid to various employees of Ottasekharamangalam sub group being the arrears of increment due to these incumbents of which Rs.3727/- was paid to Sri. S.Sivakumaran Nair, Watcher being his arrears of increment from 15.05.15 to 30.09.15 @ Rs.300/month. His basic pay was raised to Rs.11620/- from Rs.11320/- vide order No.2485 dated 17.09.15 of Assistant Devaswom Commissioner. Eligible DA for the said period being 86%, the arrears of pay and allowance due to the incumbent for a month is Rs.558/- only [Rs.300+258 (DA)]. Therefore arrear for the period from 15.05.15 to 30.09.15 comes to Rs.2539/- only (558x4+307). Whereas he has been paid Rs.3727/- to this effect resulting in an excess of Rs.1188/-. Excess paid amount may be refunded. Likewise the reason for sanctioning increment from the midth of may 2015 may also be furnished.

**92-5. Advance not adjusted-Rs.2000/- objected for want of vouchers.**

As per voucher No.2854 of 3/2016, an amount of Rs.2000/- was drawn by Assistant Devaswom Commissioner, Neyyattinkara being the advance amount for meeting the expenses in connection with Referendum 2016 sanctioned vide ROC No.87/15/Estt.(c) dated 23.03.16. But the said advance has not been adjusted by submitting expenditure vouchers. Hence the payment of Rs.2000/- is objected in audit for want of vouchers.

**92-6. Purchase of Vessels-without adhering to store purchase rules and other anomalies amount objected Rs.407376/-**

During the year under audit, several instances of purchasing vessels without observing store purchase rules were noticed in audit. Details are given below.

Sl. No.	Voucher No. /Month	Cheque No./date	Amount (Rs)	Item purchased	Name & suporter
01	1778/11-15	cheque No.584120 dated 09.11.15 Rs.74999/-	25000	One aluminium techi	S.K. Metals Varkala
02	1779/11-15		24999	Steel vessels	S.K. Metals Varkala
03	1780/11-15		25000	One bell	S.K. Metals Varkala
04	1781/11-15		14980	One uruli	Sreekrishna metals
05	1805/11-15	cheque No.584126 dated 13.11.15	19897	Vattachempu & steel bucket (10)	Sreemahadeva metals
06	2208/1-16	cheque No.708628 dated 08.01.16	25000	One bell	S.K. Metals Varkala
07	2779/2-16	cheque No.710226 dated 31.03.16	25000	Alloy varppu (1)	S.K. Metals Varkala
08	2780/2-16		25000	Poooja vessels	S.K. Metals Varkala
09	1584/10-15	cheque No.584104 dated 20.10.15 Rs.50000/-	25000	Vattachempu	Sreemahadeva mentals
10	1585/10-15		25000	Thulabhara thrass (steel)	Sreekailas metal craft Chennithala
11	1806/11-15	cheque No.584127 dated 13.11.15	172500	Kindi (300 nos.)	Lekshmi metal stores
Total			407376		

The anomalies noted in the above purchases are briefed as below.

(1) All purchases are made against single quotation.

- (2) Competitive quotations were not invited.
- (3) Advertisement in newspapers were not given.
- (4) Requests from concerned Devaswoms for procuring the above items were not available in the concerned files. Hence the necessity of the above purchases could not be verified in audit.
- (5) All purchase were seen limited to Rs.25000/-, inorder to avoid sanction from Travancore Devaswom Board.
- (6) E- tender procedure for procurement of vessels/pooja pathrams were not resorted to.

Hence in the light of the reasons stated above, the expenditure met towards purchase of vessels as shown above amounting to Rs.407376/- is objected in audit. The laxity may be viewed seriously.

**93. DEVASWOM BOARD BOOK STALL VAIKOM -**  
Observation in Part II - NIL

**94. SREE CHITHRA CENTRAL HINDU RELIGIOUS (SCCHR) LIBRARY**

**94-1. Verification of cash bill with daily posting register-Short/omission Rs.570/-**

While verifying the cash bill of the book stall at Puthanchantha with daily posting register, following short/omission were noticed.

Sl. No.	Receipt No./Date	Item	Amount collected as per receipt	Amount accounted as per daily collection register	Short/ omission (Rs)
01	107061/16.04.15	TDB books	180	160	20
02	107086/05.05.15	Pvt. Books	180	130	50
03	107110/22.05.15	„	334	329	5
04	107171/26.06.15	Various books	304	264	40
05	107185/06.07.15	TDB books	65	45	20
06	107194/08.07.15	Various books	210	195	15
07	108394/05.08.15	TDB book	210	Nil	210
08	108418/07.08.15	TDB Publication	510	410	100
09	109114/15.12.15	„	100	20	80
10	109212/22.12.15	„	170	140	30
				<b>Total</b>	<b>570</b>

An Audit Enquiry No.1 dated 08.08.18 served in this regard, but no reply received. Hence the loss amount Rs.570/- may be recovered from the officer responsible and remitted to Devaswom Fund under intimation to audit.

**94-2. Verification of Sannidhanam Mahazine receipts-Omission from accounting-Loss Rs.450/-**

On verification of Sannidhanam Mahazine receipt book with daily collection register and chalan, the following omissions from accounting were noticed.

Receipt No./Date	Amount collected	Amount accounted	Omission (Rs)
12521/04.08.15	100	Nil	100
12524/13.08.15	100	Nil	100
12525/13.08.15	250	Nil	250
		<b>Total</b>	<b>450</b>

An Audit Enquiry No.1 dated 08.08.18 served in this regard, but no reply received. Hence the loss amount Rs.450/- may be recovered from the officer concerned and remitted to Devaswom Fund under intimation to audit.

**94-3. Verification of daily collection register-Totaling error- Loss Rs.100/-**

On verification of daily collection register, the following totaling error were noticed.

Date	Receipt From – To	Amount due	Amount credited	Loss (Rs)
16.05.15	107102-10103	436	336	100

An Audit Enquiry No.1 dated 08.08.18 served in this regard, but no reply received. Hence the loss amount Rs.100/- may be remitted to Devaswom Fund under intimation to audit.

**94-4. Verification of daily collection register with chalan – Short remittance-Loss Rs.903/-**

While verifying the daily collection register with chalan, the following short remittance were noticed.

Date	Amount to be remitted as per daily collection register	Amount remitted	Short remittance (Rs)
30.06.15	6754	5951	803
23.12.15	22624	22524	100
		<b>Total</b>	<b>903</b>

An Audit Enquiry No.1 dated 08.08.18 served in this regard, but no reply received. Hence the loss amount Rs.903/- may be remitted to Devaswom Fund under intimation to audit.

**95. DEVASWOM BOARD COLLEGE THALAYOLAPARAMBU**

**95-1. Contingent expenditure-Vouchers and supporting documents not available**

The college received following amounts from the Travancore Devaswom Board during 2015-16 for meeting contingent expenses.

Sl. No.	Financial Year	Cheque No./Date	Amount (Rs.)	Description
1	2015-16	013728/17.6.15	71196	ROC No.5490/15/Coll dated 17.6.15
2	“	013729/8.7.15	31783	ROC No.8465/15/Coll dated 8.7.15
3	“	013731/7.8.15	86386	ROC No.10159/15/Coll dated 7.8.15
4	“	013732/19.9.15	72555	ROC No.11389/15/Coll dated 19.9.15
5	“	013733/12.10.15	32466	ROC No.12319/15/Coll dated 13.10.15
6	“	013734/7.12.15	90319	ROC No.14968/15/Coll dated 7.12.15
7	“	013735/9.12.15	23530	ROC No.15629/15/Coll dated 9.12.15
8	“	013736/20.1.16	34365	ROC No.88/16/Coll dated 20.1.16
9	“	013737/18.2.16	46683	ROC No.1294/16/Coll dated 18.12.16
10	“	013738/11.3.16	59655	ROC No.2581/16/Coll dated 11.3.16
11	“	013739/30.3.16	76367	ROC No.3589/16/Coll dated 30.3.16
		<b>Total</b>	<b>625305</b>	

An Audit enquiry No.1 dated 27.02.17 was served to the principal to produce the vouchers and supporting documents. The principal replied that, the documents were

forwarded to the section concerned at the Travancore Devaswom Board, headquarters. In the absence of Vouchers and supporting documents, audit could not verify the veracity of the expenditure. Therefore in future, copies of Vouchers and supporting documents should be kept in the college after obtaining approval from the authorities concerned.

**96. DEVASWOM BOARD COLLEGE KEEZHOOOR –**

Observation in Part II - NIL

**97. DEVASWOM BOARD COLLEGE PARUMALA**

**(PAMPA COLLEGE)** - Observation in Part II – NIL

**98. TDB CENTRAL SCHOOL VARKALA**

**98-1. Verification of receipt books – Short remittance Rs. 2160/-**

On verification of receipt books used for collection with posting registers, the total amount of collection during 2015-16 was found to be Rs. 8,31,970/-. But the amount of total chalan remittance was Rs. 8,29,810/- only. The matter was enquired vide Audit Enquiry No. 5 dated 28.07.18. The Principal in response to the same, vide letter dated 02.08.18, replied that short amount of Rs. 2160/- was remitted vide chalan dated 01.8.18, and the copy of chalan was produced for verification. The audit shall check the same with the original in the ensuing audit.

**98-2. Verification of the sales of text books**

On verification of sale of text books, the following defects were noticed. They are;

- (1) No written order received from Devaswom Head Quarters by the Principal regarding the receipt and sale of text books.
- (2) No Board order with regard to the cost of books and the total number of books in each event to be received from the distributors.
- (3) No stock register is maintained in this school regarding the receipt and sale of books.
- (4) TDB Manual Volume II, Chapter VIII, Para No. 32 states that for amounts received in institutions other than Devaswoms, printed receipt books corresponding to Form No. 1 used in Devaswoms should be issued to the parties by the heads of offices and the amounts accounted for through subsidiary register, if any. But such receipt was not issued by the Principal in case of the sales of text books issued for Rs. 60,616/- during the period under audit. It is a sheer violation of Devaswom Fund Account Rules specified in TDB Manual Volume II, Chapter VIII, Para No. 32.
- (5) Though an expenditure of Rs. 43,068/- was booked in the cash book, payee's receipt with regard to the purchase of books were not produced for verification.

The aforesaid matters were enquired vide Audit Enquiry No. II/27.07.2018. But no reply in this regard was furnished. The matter is brought to the attention of the Higher authorities.

**98-3. Expenditure details not produced – Taxi charge objected Rs. 1400/-**

On verification of cash book, with bank statement, an amount of Rs. 1400/- was booked in cash book by way of taxi charge, but the above voucher was not furnished for verification in audit. Hence the matter was enquired into vide Audit Enquiry No. II/28.07.2018. But no reply was furnished in this regard. Hence the expenditure amount incurred in this regard for Rs. 1400/- vide cheque No. 410227/09.03.16 is objected in audit. Proper records relating to this expenditure may be made available for verification.

**99. TDB CENTRAL SCHOOL KADAKKAL**

**99-1. Bus fee collection register-Board order not complied with.**

Board ROC No.13849/11/CBSE dated 30.12.11, Para No.5 order the Principal to maintain a separate register for recording the details of bus fee collection from the month of 6/2011 onwards. Details such as receipt No./date amount collected are to be shown in the register. But the month wise details of the outstanding amount pending collection and expenses incurred for vehicles are not to be shown in the register.

The register of Bus fee collection for the audit period did not comply with the Board order mentioned above. Hence it is suggested that the register of Bus fee collection should contain all the details mentioned in the ROC.

**99-2. Mileage test not conducted.**

As per GO (Rt) 582/75/PW dated 05.05.75, fuel consumption test of vehicles is obligatory and vehicles should be tested within one year from the last date of test or attending major repairs to engine.

But in the case of Travancore Devaswom Board Central School Kadakkal, fuel efficiency test of vehicle No. KL-02 AJ 1805 (School Bus) was not conducted.

In response to Audit Enquiry No.1 dated 24.07.18, the Principal Travancore Devaswom Board Central School Kadakkal stated that, fuel efficiency test of the above vehicle was not conducted due to the complaints of speed governor. Hence attention of the higher authorities is invited in this matter to comply with the Government order.

**100.TDB CENTRAL SCHOOL CHAKKUVALLY**

**100-1. Financial analysis.**

The following details are extracted from the receipts and expenditure account maintained in the school.

The total receipts of the school during the financial year 2015/16 was Rs.7234249/-, and the expenditure incurred for this period was Rs.6505362/-. A surplus of Rs.728887/- was fetched from the operations of the school.

In the case of operations of bus fund A/c No. (3414190331), a total receipt of Rs.913866/- and an expenditure of Rs.973857/- were occurred in this regard. A deficit of Rs.59991/- was incurred in its operation. This is brought to the attention of higher authorities for further measures.



**100-2. Stock register - not maintained.**

On verification of receipt books for collecting tuition fees and bus fees, it was noticed that stock register of receipt books was not maintained in Travancore Devaswom Board Central School, Chakkuvally. As stock register was not maintained, audit could not verify the veracity of receipt books issued from Board to school and also total number of receipt books used during the academic year. This was enquired vide Audit Enquiry No.1 dated 18.07.18 but the reply furnished was not satisfactory. Therefore urgent steps may be taken to maintain a stock register and produced for verification at the earliest.

**100-3. Parent Teachers Association (PTA) was banned in the school- Immediate actions solicited.**

In order to achieve the desired academic result of a school a Co-ordinated effort of teachers, students, parents and management is inevitable. PTA plays a significant role by promoting the following things.

- (a) Increasing the quality of education imparted.
- (b) Increasing the infrastructure facilities of the school.
- (c) Addressing the problems faced by the students to the principal and management.
- (d) It provides an opportunity for parents to express their views and opinions about the academic and Co-curricular activities.
- (e) It helps in curbing the pernicious practices (if any) followed in the school.

In Travancore Devaswom Board Central School Chakkuvally there is no PTA. In reply to Audit Enquiry No.1 dated 18.07.18 the principal stated that for the year 2015-16 PTA was banned in the school. This act of Travancore Devaswom Board cannot be justified. As PTA contains members from all walks of life this body can act as a catalyst in the overall development of the school. In the present state the decisions regarding the school are mostly taken by the Principal and the consultant appointed by Travancore Devaswom Board. Travancore Devaswom Board may be ordered to initiate immediate steps to form a PTA at Central School Chakkuvally.

**101. TDB CENTRAL SCHOOL VETTIKKAVALA**

**101-1. Verification of text book sales register –excess remittance needs clarification.**

On verification of text book sales register of 2015-16 in Travancore Devaswom Board Central School, Vettikkavala, it is seen that text books worth Rs.188247/- was received from Board office for sale. But an amount of Rs.195705/- was remitted to bank as follows.

Date	Amount (Rs)
11.05.15	52968
26.05.15	42020
04.06.15	38778
01.07.15	35336
05.08.15	26603
<b>Total</b>	<b>195705</b>

ie, there is an excess remittance of Rs.7458/- towards the sale of text books.

An Audit Enquiry No.3 dated 31.07.18 served in this regard, but no reply received. Lack of transparency in transaction and sales of books is visible. Hence, strict measures may be taken to ensure the sales of text books flawless and the reason for the above mentioned excess remittance may be explained with sufficient records.

**101-2. Verification of stock register-Discrepancies noticed.**

While verifying the stock book of receipt books, the following discrepancies were noticed

- (a) The opening balance of receipt books, number of books used and the balance of receipt books are not recorded in the stock register.
- (b) The details of receipt books received from the Board office is not properly entered in the stock register.

This discrepancy was brought to the notice of the principal vide Audit Enquiry No.2 dated 31.07.18, but no reply has been received so far. Hence necessary steps may be taken to correct the irregularities mentioned above.

**Dated this the 28<sup>th</sup> day of February 2019**

**JOINT DIRECTOR  
KERALA STATE AUDIT DEPARTMENT  
TRAVANCORE DEVASWOM BOARD AUDIT  
THIRUVANANTHAPURAM**

**SENIOR GOVERNMENT PLEADER**