

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

[Part I]

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

**[UNDER SECTION 32 OF TRAVANCORE - COCHIN HINDU
RELIGIOUS INSTITUTIONS ACT (ACT XV OF 1950) AND
ORDERS OF HONOURABLE HIGH COURT OF KERALA
COMMUNICATED IN LETTER No. 219/CMP/140
DATED 01.02.1974 OF THE REGISTRAR]**

PERSONNEL OF THE TRAVANCORE DEVASWOM BOARD DURING THE YEAR 2015-16

PRESIDENT: *Sri. M.P. Govindan Nair - 01.04.2015 to 11.11.2015*

Sri. Prayar Gopalakrishnan - 12.11.2015 to 31.03.2016

MEMBERS:

1. *Sri. Subhash Vasu - 01.04.2015 to 11.11.2015*

Sri. Ajay Tharayil - 12.11.2015 to 31.03.2016

2. *Sri. P.K. Kumaran - 01.04.15 to 09.06.2015*

DEVASWOM COMMISSIONER:

Sri. C.P. Ramaraja Prema Prasad - 01.04.2015 to 31.03.2016

SECRETARY :

1. *Sri. P.K. Balachandran Nair -01.04.2015 to 30.04.2015*

2. *Sri. G. Santhosh - 01.05.2015 to 12.07.2015*
(Assistant Secretary in charge of Secretary)

3. *Sri. V.S. Jayakumar – 13.07.2015 to 31.03.2016*

OFFICER WHO CONDUCTED THE AUDIT:

1. *Sri. P.S. Shajikumar, Joint Director of Kerala State Audit - 01.09.16 to 06.10.16*

2. *Sri. K. Velappan Nair, Joint Director of Kerala State Audit- 06.10.16 to 30.04.18*

3. *Sri. K.N. Vasudevan, - 01.05.18 to 31.05.18*
Senior Deputy Director in charge of Joint Director

4. *Sri. K. Sudarsanan, Joint Director of Kerala State Audit - 31.05.18 continuing.*

1. SCOPE OF AUDIT

Travancore Devaswom Board is an autonomous body constituted under the Travancore Cochin Hindu Religious Institutions Act 1950 (Act XV of 1950). The audit of accounts of Travancore Devaswom Board is conducted under provisions in Section 32 of the Travancore Cochin Hindu Religious Institutions Act 1950 (Act XV of 1950). As per the provisions in Sub section 6 of the Act, all cases of irregular, illegal or improper expenditure or of failure to recover money or other property due to the Board or to the institutions under the control of the Board or of loss or waste of money or other property thereof caused by negligence or misconduct have been incorporated in the Audit Report.

In addition to the audit of Devaswoms/Institutions/Various offices under the administration of the Board, Pre-Audit Department (PAD) vouchers and Maramath vouchers relating to the year 2015-16 were also subjected to audit. Special Funds under the administration of the Board such as Surplus Fund, Temple Employees Provident Fund, Establishment Provident Fund, Establishment Pension Fund, Temple Employees' Pension Fund, Education Fund, Bus Fund and accounts of Devaswom Board Press, Cultural Directorate and Sumangali Kalyanamandapam were also subjected to audit.

Serious irregularities resulting in loss to Devaswom Fund, non-realization of amount due to Devaswom fund, delay and laxity on the part of officers leading to heavy loss to Devaswom Fund etc noticed in audit are incorporated under Part I of this report. Other irregularities noticed during the audit are incorporated under Part-II of this report.

Audit notes on the audit of accounts of Devaswoms and other institutions under the Board were issued to the Devaswom Commissioner, Secretary, Travancore Devaswom Board with a copy to the heads of Devaswom or institutions concerned, requesting them to furnish replies after rectification of the defects and recovery of excess or illegal payments and realization of the loss sustained to Devaswom fund pointed out in the Audit notes. But a few replies have been furnished by the Board till the submission of annual accounts for 2015-16. All other audit notes as such have been incorporated in the final Audit Report. Details of institutions which did not furnish reply till the finalization of audit report are incorporated as **Appendix-I**.

2. INORDINATE DELAY IN FURNISHING OF ANNUAL ACCOUNTS OF TRAVANCORE DEVASWOM BOARD FOR 2015-16

In compliance with the order of the Honourable High Court of Kerala in DBA No.14/2011, Travancore Devaswom Board had adopted Double Entry System of Accounting w.e.f.01.04.10. As per Rule 11 of the Devaswom Fund Accounts Rules in Double Entry System of Accounting 2012, the time schedule fixed for the preparation of Annual Financial Statements for a year is on or before 30th September of the following year. As per the aforesaid rule, Travancore Devaswom Board had to furnish their Annual Accounts for 2015-16 on or before 30th September 2016.

As there was inordinate delay in furnishing of Annual Accounts, for 2013-14, 2014-15 & 2015-16, the matter was brought before the Honourable High Court in DBAR No.11/2016. The before the Honourable High Court in IA 3006/2017 in DBAR No.11/2016 dated 20.11.17 ordered the Board to furnish the Accounts for 2015-16 on or before 31.03.18. Later the before the Honourable High Court vide orders dated 13.04.18 in IA 818/2018 and dated 17.09.18 in IA 02/2018 in DBAR No.11/2016 extended the time fixed for compliance of the aforesaid order dated 20.11.17 for 4 months and 2 months respectively. The Annual Accounts of Travancore Devaswom Board for 2015-16 was furnished by Travancore

Devaswom Board on 30.11.18 vide letter ROC No.2573/03/Est.1 (i) of the Secretary Travancore Devaswom Board.

3. GENERAL REVIEW

The main source of income of Travancore Devaswom Board is the revenue collected from the devotees in the form of vazhipadus, kanikka, auction of kuthaka items, value of prasadam and income from the Devaswom properties. During 2015-16 Travancore Devaswom Board has a revenue collection of Rs. 5809106621.08 as against of Rs. 559,09,68,723.14 during 2014-15 (Source: Annual Accounts see **Appendix-III**). During 2015-16 Travancore Devaswom Board has an expenditure of Rs.3314474797/- as against Rs. 312,16,97,199.71 during 2014-15 (see **Appendix-III**). Thus Travancore Devaswom Board has an excess of income over expenditure which is transferred to capital fund as detailed below.

Rs. 249,46,31,823.00 (2015-16)

Rs. 246,92,71,523.14 (2014-15)

A large sum of Devaswom Fund is utilized for the execution of maramath works. But the gain corresponding to the fund expended is not achieved. Lack of planning in the activities carried out by Maramath Divisions and non-observance of rules and procedures relating to execution and payments are detailed in **Para 08 to 11**. Lapses and irregularities observed in the management of Provident Fund and maintenance of other special funds are detailed in **Para 105 to 109**. Though the Devaswom Board formed an Estate Division with clear objectives, the office failed to fulfill its objectives as detailed in **Para 12**. The land conservancy unit under Estate Division is also failed to derive the desired result due to the lack of co-operation from Devaswom officials concerned. This lackadaisical approach of Devaswom authorities is a matter of serious concern. The observations in respect of audit of accounts of Sumangali Kalyana Mandapam, PAD vouchers, Cultural Directorate etc. are incorporated in **Para 110 to 114** and that of Educational Institutions in **para 115 to 121** of this audit report.

The Finance and Accounts Officer is responsible to supervise the works pertaining to the timely action for furnishing replies to the audit notes and rectification of defects vide para 4 chapter XV Travancore Devaswom Manual vol. I. But rectification reports have not been furnished in time.

(i) Defects noticed during audit of Devaswoms.

1. The maintenance of stock register of receipt books is not satisfactory. Discrepancy in date of receipt and issue of receipt books in the stock register was observed in many Devaswoms.
2. DFF No.2 & 2A registers were not maintained in many Devaswoms.
3. Improper/non-maintenance of land register and suit register is observed in most of the Devaswoms.

4. Despite of the strict orders from the Board, vazhipadus are conducted in many Devaswoms without any proper Board sanction.
5. Frequent observance of short or omissions in the receipts.
6. Non-accounting or partial accounting of Nadavaravu items and non-maintenance of Nadavaravu register.
7. Utilization of Nadavaravu items without remitting value of the items.
8. Non-transfer of valuables to strong room in time.

(ii) Defects noticed during audit of Assistant Devaswom Commissioner Offices.

1. Chalan countersign registers were not properly maintained.
2. Maintenance of cash book is not satisfactory in some group offices.
3. Kanikka register was not maintained properly in many Assistant Devaswom Commissioner Offices.
4. Liability registers are not maintained properly and also seen that many liabilities are outstanding for long periods.
5. Long pending advances were also seen.
6. In the verification of service books several instances of erroneous leave accounting were noticed.
7. Lack of protective wall and sign boards in many of the Devaswom properties.
8. Non-letting of rooms in shopping complexes in time.
9. Improper maintenance of cash book and ledger under double entry system.

(iii) Irregularities noticed in Maramath Divisions.

1. Non- maintenance of work register and contractors ledger.
2. Sanctioning of tender excess on market rate items.
3. Execution of agreement after completion of the work.
4. Non- production of M. Books and files to audit in most cases.
5. Keeping of work files in an haphazard manner.
6. Inclusion of Contractors Profit for beneficiary committee works.
7. Payment of excess rate.

3-1. Audit of Account of Temple Advisory Committees.

Serious irregularities were found in keeping the accounts of Temple Advisory Committees. Non-observance of guidelines issued by Travancore Devaswom Board regarding the functioning of Temple Advisory Committee vide ROC No.947/02/NS dated 14.09.02 and ROC No.1809/09/NS dated 30.11.11, lack of professional approach in keeping the accounts etc. are the root causes of majority of irregularities and the same are detailed in various paras in part II of this report.

3-2. Audit of Account of Sabarimala Group of Temples and Erumeli.

The concurrent audit of accounts of Sabarimala Group of temples and Erumeli Devaswom were conducted by this office as entrusted by the Honourable High Court of Kerala vide order dated 25.10.96 in OP No.15667 of 1992 and dated 17.10.12 in DBA No.44/2012. In compliance with the aforesaid order the concurrent audit of accounts of Sabarimala Group of Temples and Erumeli Devaswom in connection with 1191 ME

Festivals were conducted and observations thereof were filed before the Honourable High Court vide DBAR No.10/2016.

3-3. Special Audit Reports.

(1) The following Special Audit Reports pertaining to the period 2015-16 were also filed before the Honourable High Court of Kerala and the same are under the kind consideration of the Honourable High Court.

Sl. No.	Particulars	Details of Special Audit Reports
01	DBAR No. 03/2018	Special Report on Audit of Accounts of Thelliyoorkavu Sub Group Devaswoms in Thiruvalla Group for the periods 2014-15, 2015-16 & 2016-17
02	DBAR No.06/2018	Special Report on Audit of Accounts of Thiruvandoor Sub Group Devaswoms in Thiruvalla Group for the periods 2015-16 & 2016-17

(2) The Honourable High Court of Kerala vide order dated 25.06.18 in DBP No. 49/2018 directed this office to audit the entire records of Temple Advisory Committee of Peruva Paikara Devaswom in Thirumoozhikkulam sub group under Vaikom group for the period from the year 2010 to 2016 and submit report before the Honourable Ombudsman. Incompliance with the aforesaid order, accounts of Temple Advisory Committee Peuva Devaswom for the period from 2010 to 2016 was subjected to audit along with the audit of accounts of Thirumoozhikkulam sub group for 2015-16 and the audit report dated 29.09.18 was submitted before the Honourable Ombudsman.

3-4. Verification of Complaints forwarded on the Honourable Ombudsman

The details of verifications conducted on complaints forwarded by the Honourable Ombudsman and remarks/reports filed, since the submission of Travancore Devaswom Board audit report for 2014-15 are as follows.

Sl. No.	Complaint No.	Particulars	Remarks
1	174/17	Complaint filed by Sri. Hariharan Nair regarding Sabarimala Annadhanam and its accounting	As per the orders dated 19.06.17, 28.11.17 & 19.03.18 of the Honourable Ombudsman Sabarimala Annadhanam Fund Accounts were subjected to verification and reports therein were filed
2	203/17	Complaint filed by Sri. V. Satheesan regarding irregularities in the tendering of stalls in Sabarimala	In compliance with order dated 10.05.18 of the Honourable Ombudsman, the records produced were verified and remarks dated 13.09.18 were filed
3	287/17 & 107/18	Complaint filed by Sri. M.N. Vijayakumar, Sri. T. Radha krishnan Nair and others regarding accounts of TAC in Sasthamangalam Mahadevar Devaswom	Incompliance with order of the Honourable Ombudsman the records furnished were subjected to verification and reports dated 30.07.18, 16.08.18, 29.11.18 were filed

4	341/17	Complaint filed by Sri. D. Suresh Kumar regarding accounts of Sivapurana Yajjham in Kunnamangalam Devaswom under Mavelikkara Group	Incompliance with order dated 27.12.17 of the Honourable Ombudsman the records produced in respect of Temple Advisory Committee in Kannamangalam Devaswom for 2014-15 were verified and remarks dated 22.02.18, 03.05.18 and 14.06.18 were filed
5	18/18	Complaint filed by Sri. R. Sankara narayanan Nair regarding allegations against Sri. R.G. Radhakrishnan, former Administrative Officer Sreekanteswaram Devaswom	As per order dated 07.03.18 of the Honourable Ombudsman remarks dated 03.05.18 were filed after verification of records
6	23/18	Complaint filed by Sri. K. Gopinathan regarding Vilakku vazhipadu at Keleswaram & Puravoor Kunnath Devaswom under Varkala group	As per order dated 09.04.18 of the Honourable Ombudsman, verification was conducted and included a separate paragraph in this report, with regard to the allegations in the complaint
7	145/18	Complaint filed by Smt. P.T. Sreelatha, Retired Thiruvabharanam Commissioner, Travancore Devaswom Board regarding liability fixed against her in respect of Audit Report for 2012-13	In compliance with the order dated 02.08.18 of the Honourable Ombudsman reply dated 27.09.18 was filed in this regard
8	105/18	Complaint filed by Sri. Shaju Venugopal regarding the opening of D Mat Account by Travancore Devaswom Board	A Special Audit Report in DBAR No. 09/18 was filed before the Honourable high Court in this regard on 30.10.2018
9	214 A/18	Complaint filed by Sri. V.S. Harikumar and others regarding non-payment of interest on pay revision Arrears in respect of Karanma employees under Travancore Devaswom Board	In compliance with the order dated 23.11.18 of the Honourable Ombudsman, remarks dated 01.01.19 were filed after verification of records thereof.

4. ADMINISTRATION REPORT

As per section 33 (2) of Travancore Cochin Hindu Religious Institutions Act 1950 (Act XV of 1950) the Board shall in each financial year prepare an Administration Report of the working of the Board during the year and shall within three months of the commencement of next financial year submit its copies to the Government.

This office vide letter No. KSA/TDB/R-1/1340/2018 requested the Devaswom Commissioner to make available a copy of administration report of Travancore Devaswom Board for the period 2015-16 and the same was furnished vide letter No. ROC No.118/2015/Bud, dated 22.12.18.

5. VERIFICATION OF BUDGET WITH ANNUAL ACCOUNTS.

In exercise of powers conferred by clause (d) of sub Section (2) of Section 35 of the Travancore Cochin Hindu Religious Institutions Act, 1950 (Act XV of 1950) the Travancore Devaswom Board had formulated the Travancore Devaswom Budget Rules. Rule 2 of Travancore Devaswom Budget Rules envisages that the Board shall, in each year, prepare a budget for the next financial year showing the probable receipts and disbursements of the incorporated and unincorporated Devaswoms and Hindu Religious Institutions under the management of the Board during the financial year as provided in Section 33 (1) of the Hindu Religious Institutions Act, 1950.

And as per Travancore Devaswom Budget Rule (11), the budget estimate shall be sanctioned by the Board early enough, at least 15 days before the commencement of the financial year to which they relate. But this condition was not adhered for 2015-16 budget. The budget for 2015-16 was sanctioned by the Board only on 30.03.15.

The verification of Budget with final accounts reveals huge difference in planned Budget and actuals. The details are given below.

Sl. No.	Item	Amount as PerBudget (Rs.)	Actual amount as per final Accounts (Rs.)	Difference (Rs.)	Variance in Budget
01	Expenditure	6139444000	* 3312990450.8	(-) 2826453549.2	(-) 46.03 %
02	Receipt	6875829664	* 5805738661.07	(-) 1070091002.93	(-) 15.56 %

(* Excluding closing stock and opening stock)

In the debt head receipt and expenditure also much variation from the actual was observed. The variance shows that the Budget was not prepared by adhering the existing rules and regulations. The pitfalls are viewed seriously in audit. The Board may be directed to take necessary steps to rectify the same.

Inclusion of short term deposit by the Commissioner in the Debt head budget – Irregular.

The short term deposit are used to meet the monthly expenditure and to earn more return. In this year Rs.1,85,78,30,370/- has been provided in the budget for this purpose. But this item in the budget is included in debt head expenditure. As the amount invested in short term deposit is not a debt head expenditure, the inclusion of the same in the debt head budget is irregular.

6. VERIFICATION OF TDB MINUTES

As per section 14 of Travancore Cochin Hindu Religious Institutions Act 1950, the Secretary of the Board shall be the convenor of the meetings of the Board and he shall keep the Minutes of the proceedings of each meeting in a book to be kept for the purpose which shall be signed by the President or the person presiding and the members present at such meeting.

This office vide letter No. KSA.TDB/R-1/1340/2018 dated 20.12.18 requested the Secretary, Travancore Devaswom Board to make available the minutes of Travancore

Devaswom Board for 2015-16 for verification. In response to this the Secretary, Travancore Devaswom Board vide letter No. 2573/03/Est.1 dated 26.12.18, sent the minute books of 2015-16 to this office.

On verification of the same audit requested the Secretary, Travancore Devaswom Board vide letter No. KSA.TDB/R-1/1340/2018 dated 15.02.19, to furnish the records of the under shown in connection with the decisions/resolution taken by the Board. But no favourable response from the Board has received in this regard so far.

Sl. No.	Resolution No./Date	ROC No.	Subject
1	10/01.04.15	ROC 6438/08/M	Kottamkulangara Devaswom in Kollam Group of construction of Bhajanamadam
2	9/09.04.15	ROC 293/14/Sab	1190 ME M & M Festival supply of easy open lids
3	2/19.05.15	ROC 5345/15/M	Providing copper sheeted roof to additional part of Sreekovil and Mandapam – Thonnal Devaswom in Ulloor Group
4	37/20.05.15	ROC 780/15/Est.1	1190 ME M & M Festival Misappropriation (theft) kanikka from Bhandaram. Measures to be taken suggestion of the Board
5	10/03.06.15	ROC 526/03/Mis.II	Insurance coverage to Elephants and Mahouts of Travancore Devaswom Board
6	6/14.07.15	ROC 6490/15/Sab	Placement of steel containers with lids for the collection of Turmeric, Bhasmom and Kunkumam powder to Sabarimala and Malikappuram temples.

Urgent and effective steps are expected to be taken from the part of the Board to produce the above records to this office for perusal at the earliest.

7. VERIFICATION OF ANNUAL ACCOUNTS 2015-16- SERIOUS IRREGULARITIES NOTICED

Annual financial statements of Travancore Devaswom Board for the financial year 2015-16 was submitted for the audit on 30.11.18. On detail verification of the statements the under mentioned serious irregularities were noticed.

7-1. inordinate delay in the submission of Annual Financial Statement

The Annual financial statement the year 2015-16 was submitted only on 30.11.18. As per rule 11 of the Devaswom Fund Accounts Rule in Double Entry System of Accounting 2012, the time schedule fixed for the preparation of Annual Financial Statement for a year is on or before 30th September of the following year. There is a delay of more than 2 ½ years in the submission of Annual Financial Statements for 2015-16. Due to non-submission of the Annual financial statement in time the upto date financial position of Travancore Devaswom Board could not be ascertained Travancore Devaswom Board may initiate stringent actions for finalizing and submitting the Annual financial statement of 2016-17 and 2017-18 for audit at the earliest.

7-2. Unrealistic valuation of Assets

As per balance sheet for the year 2015-16 the value of certain assets were fixed as follows (Schedule 1 of balance sheet)

01	Land	Rs. 2.14 crores
02	Buildings	Rs.69.84 crores
03	Temple Shrines	Rs. 12.66 crores
04	Other Assets	Rs. 21.45 laksh

Travancore Devaswom Board is an institution having more than 1250 temples, many number of colleges (Aided and Unaided), Kshethrakalapeedom, 20 AC Offices, strong rooms and many other institutions, the value of many assets shown in the Balance sheet seems unrealistic (eg: land, building, Temple shrines). As per letter number KSA.TDB/M-4/01/2019 dated 06.02.19 a clarification was sought from the Board Secretary regarding how these values are obtained but no reply received.

As per Rule .7 of the Double Entry Accounting Rules 2012 the Estate Division was entrusted with the valuation of Board’s assets. The Board is yet to clarify whether the Estate Division had fulfilled their duty.

7-3. Annadhanam Expenses shown as Temple Expense – Rs 1,42,55,684/- - Irregular

An amount of Rs. 1,42,55,684/- which was incurred for Annadhanam expense was shown under the head temple expense (Schedule 8 of Income and Expenditure Account). This is irregular as Annadhanam expense is a separate expense and are met from the Annadhanam Fund. Annadhanam Fund is collected from devotees for the sole purpose of providing Annadhanam and is administered by a separate committee. Hence Annadhanam expense cannot be considered as temple expense as they are not met from Temple Fund. As per letter number KSA.TDB/M-4/01/2019 dated 06.02.19 this matter had been enquired but no reply received.

7-4. Discrepancies in the Executive Office Sabarimala accounts

As per the receipts and payment account (A/c No. 126-1-21) of expenditure account an amount of Rs. 4,00,00,000/- was shown as expenditure towards ‘Appom and Aravana DLB expense’, but in the Annual financial statement it was stated that the actual expenditure incurred towards Appom and Aravana DLB expense was only Rs. 40,50,997/-) (Part - I Page - 7). As per letter number KSA.TDB/M-4/01/2019 dated 06.02.19 this was enquired to Executive Officer, Sabarimala, but no reply received. Immediate reply is solicited from the Executive Officer Sabarimala in this regard.

7-5. Ambiguity regarding deposit collected from teachers Rs. 82,98,000/-

An amount of Rs. 82,98,000/- is shown as deposit from teachers in the liability side of the balance sheet for the year 2015-16. This being a liability it has to be repaid to the teachers concerned. As per letter number KSA.TDB/M-4/01/2019 dated 06.02.19 the following details were enquired to the School Special Officer.

- 1) Deposit register, showing the name and other details of the teachers who had deposited the amount.
- 2) Details regarding amount refunded (if any).

But no reply has been received so far. As the aforesaid pertinent details were not submitted for verification the authenticity and veracity of this figure could not be ascertained.

The anomalies and irregularities noticed in the sub offices were as follows.

7-6. GENERAL FUND- A/c No.126-1-6223-cash book and ledger not maintained.

As per Rule 3 of Devaswom Fund Accounts Rules on Double Entry System of Accounting 2012, for each Bank Account separate cash book and ledger have to be maintained. The accounts officer, Travancore Devaswom Board was requested to make available the cash and ledger in respect of General Fund Account, A/c No.126-1-6223 vide audit requisition No.1 dated 23.12.18. But the same was not produced till date. Hence the attention of the Board is solicited in this regard to initiate urgent steps for production of the same.

7-7. MARAMATH DIVISION KOTTAYAM

(1) Non maintenance of ledgers as per annual accounts

On verification of annual accounts for the year 2015-16 with corresponding ledgers, it was seen that ledger heads are not maintained accounting to the head of accounts shown in the receipts and payment. An Audit Enquiry (No.1 dated 19.02.18) was served in this regard, to this Executive Engineer, Maramath Division Kottayam replied that ledgers were maintained as per the directions of reconciliation wing, Travancore Devaswom Board. Ledgers based should be maintained according to that in the receipts and payment to accounts. Devaswom accounts officer may issue strict direction in order to ensure that ledger should be maintained in accordance with that of receipt and payment accounts.

(2) Use of Surplus Fund for maintenance work irregular.

As per Section 26 (2) of Travancore Cochin Hindu Religious Institution (TCHRI) Act and Rule and Section 10 of Devaswom Fund Account Rule, the Devaswom Surplus Fund may be drawn upon for purchase of properties, movable or immovable. But in the Executive Engineer office Kottayam, an amount of Rs.566976/- in seen expended for repair maintenance work from Surplus Fund during 2015-16. This is not regular. This is a clear case of violation of rules and diversion of funds. This practice may be immediately dispensed for with.

7-8. MARAMATH DIVISION MAVELIKKARA

As per Section 26 (2) of Travancore Cochin Hindu Religious Institution (TCHRI) Act and Rule and Section 10 of Devaswom Fund account Rule, the Devaswom Surplus Fund may be drawn upon for purchase of properties, movable and immovable.

But on verification of Surplus Fund account 22104 in Executive Engineer office Mavelikkara an amount of Rs.51764/- has been expended for repair and maintenance work during 2014-15 financial year.

This is not regular. This is a clear case of violation of Rule and diversion of fund. This practice may be immediately dispensed with. An Audit Enquiry No.1 dated 15.12.18 served in this regard, but no reply received.

7-9. MARAMATH DIVISION THIRUVANANTHAPURAM

(1) Discrepancies in Ledger Head

The various head of accounts included in the ledgers (A/c No 126-1-6195, 126-1-6266) for the year 2015-16 differ from those shown in the R&P account of Annual Accounts. The above matter was enquired vide Audit Enquiry No. 1 dated 13.12.2018, but no reply was furnished. Necessary action may be taken to prepare ledgers as per rule.

(2) Difference in closing balance

While verifying the double entry cashbook of A/c No 126-1-6195, 126-1-6266, the following differences in the closing balance were noticed.

A/c No 126-1-6195

Closing balance of Cash book-3033337.10

Closing balance as per annual accounts-3047787.10

Difference-14450

A/c No 126-1-6266

Closing balance of Cash book-1068575.71

Closing balance as per annual accounts-1077908.71

Difference-9333

An Audit Enquiry no 2 dated 13.12.18 was served in this respect, but no reply was furnished

(3) Opening Balance shows Minus Balance

The opening balance of A/c No 126-1-6195 is shown as negative (-541978) in the Annual accounts for the year 2015-16. Showing opening balance as negative figure in a Cash book is against the accounting rules. The reason for the above was enquired vide Audit Enquiry No2 dated 13.12.2018, but no reply was furnished.

(4) Adjusted Advance included in the Advance Pending list

While verifying advance pending list appended in the annual accounts with advance register, it came to notice that already adjusted advance in the name of Sri Basanth Kumar, AE Trivandrum amounting to Rs. 75000/- is wrongly included. Necessary action may be taken to rectify the defect.

(5) Use of Surplus Fund for maintenance work irregular

As per section 26 (2) of TCHRI Act and Rules, and section 10 of Devaswom Fund Account Rules, the Devaswom Surplus Fund may be drawn upon for purchase of properties movable or immovable. But in the executive engineer office Thiruvananthapuram, an

amount of Rs. 19362424 is seen expended for Repairs and Maintenance work from Surplus Fund during 2015-16. This is a clear case of violation of rules and diversion of fund. This practice may immediately be dispensed with. This was brought to the attention of the authority while auditing, but no was furnshished.

7-10. ESTATE DIVISION

(1) Improper classification of items in the ledger

While verifying the receipts and payments statement of Executive Engineer office, Estate Division it is noticed that the expenditures are classified into

- (1) Advertisement
- (2) Building and civil structures
- (3) Electrical fittings
- (4) Repairs and maintenance
- (5) Temples and

But in the ledger no proper classification of expenditure are made. Ledgers are prepared by mixing all expenditures, this is improper.

An Audit Enquiry No.1 dated 05.01.19 served in this regard. But no reply received. Hence the Executive Engineer may be issued proper directions to the officer concerned for the preparation of ledgers by classifying various expenditures separately.

(2) Assets and liabilities valuation statement –Not produced for verification.

As per Rule 7 of Devaswom Fund Accounts Rule on Double Entry System of Accounting 2012 it was stated that at the end of each financial year, valuation of assets and liabilities f the Board has to be completed on or before the end of may each other.

The responsibility of such work vests with the Estate Division of the Board under the Executive Engineer and details of assets and liabilities have to be forwarded to the Devaswom accounts office along with the proposal for the appreciation/depreciation of the their value f the previous year.

And Audit Enquiry No.1 dated 05.01.19 served to the Executive Engineer Estate Division in this regard, but no reply has been received till dated.

The values of assets and liabilities in the balance sheet should be based on the valuation by the Estate Division.

The Estate Division may immediately submit the assets and liability valuation statement as this is an important documents inticating the Boards financial position.

7-11. AC OFFICE NORTH PARAVOOR

Expenditure account (A/c No.3434)

The consolidated reconciliation statement of expenditure account (A/c No.3434) could not be verified since the double entry cash book not produced for verification. An audit enquiry No.1 dated 16.01.19 was served in this matter but no reply was received nor.

The details of transfer credit is also herewith.

7-12. AC OFFICE VAIKOM.

(1) Difference in annual accounts statement to ledger account No.14694

While verifying the annual account statement of account No.14694 with ledger register, a difference was noted in the following items as detailed below.

Item	Amount in accounts statement	Amount entered in ledger register.
Advance recoupment	182444.20	189194

An audit enquiry No. dated 19.01.19 was served in this regard, but no reply was received.

(2) Difference in annual accounts statement and ledger register account No.3484

While verifying the accounts statement of account No.3484 with ledger register an amount of Rs.986884.86 comes under the head ‘mattinam’ as per accounts statement. But the amount recorded in ledger and register for the same head is Rs.980135/-. An audit enquiry No.2 dated 19.01.19 was served in this regard, but no reply received. This may be rectified.

7-13. AC OFFICE ETTUMANOOR

Verification receipts and payment accounts with ledger.

On verification of receipt and payment account in respect of A/c No.51-1-39384 with ledger maintained at group office Ettumanoor the following discrepancies were observed.

Ledger head	Receipt as per receipt and payment account	Amount as per ledger
TE scooter loan	Nil	9031
Palavaka	Nil	127102

This was enquired into vide AE No.1 dated 17.01.19, but no reply was received.

7-14. AC OFFICE KOTTAYAM

(1) Verification of fixed deposit register with final accounts omission noticed.

On verification of annual financial statement of 2015-16 with fixed deposit register and receipt, it was noticed that the following fixed deposit details were not included in the annual financial statement

FD No.	Principal amount	Rate of interest	Maturity amount	Date of deposit	Maturity date
679768	68277	7.6%	73700	14.12.15	23.12.16

An audit enquiry No.2 dated 18.12.18 was served in the regard, but no reply was furnished. Necessary steps may be taken to rectify the defects at the earliest.

(2) Verification of receipt account (No.15-1-1235). Discrepancies noticed.

(a) As per the annual accounts the amount shown under the head “marriage loan” is Rs.29618/-. But in ledger the amount shown in the above head in Rs.28418/- resulting a difference of Rs.12000/-. This was enquired vide audit enquiry No.1 dated 18.12.18, but no reply was furnished. Necessary steps may be taken to rectify the defects.

(b) As per the final accounts the amount shown under the head upadeshakasamithi is Rs.693806/-. But in the ledger the amount shown in the above head is Rs.693306/-

resulting a difference of Rs.500/-. This was enquired vide audit enquiry No.1 dated 18.12.18, but no reply was furnished. Necessary steps may be taken to rectify the defects.

(3) Verification expenditure account No.151-1-5666

(a) An excess payment effected to the tune of Rs.1100/- has been treated as expenditure and included in the annual financial statement as “ Excess account paid”. This is irregular. An audit enquiry (No.1 dated 18.12 was served in this regard, but no reply was furnished. Hence necessary steps may be taken to recover the excess payment and rectify the defects.

(b) While verifying the reconciliation statement of expenditure account, it was seen that an amount of Rs.2000/- is treated as excess debit from the bank. On further verification it was noticed that the excess debit from the bank was seen adjusted in the cash book instead of re-crediting the same in bank account. This is irregular. An audit enquiry No.1 dated 18.12.18 was served in this regard, but no reply was furnished. Necessary steps may be taken to re credit the amount or recover the same from the officer responsible who made irregular adjustment in the cash book.

(c)The amount shown as expenditure under the head TEPF and DPF under expenditure account (5666) should be equal to those amount shown under the same head in receipt account (1235). But during the verification of final accounts for the year 2015-16, the following difference are noticed.

Ledger head	Amount as per expenditure account	Amount shown in receipts account	Difference
TEPF	4613598	4364747	248851
DPF 9includes group office expenditure only)	1000421	941650	58771

The difference was enquired vide audit enquiry No. dated 18.12.18, but no reply was furnished. Necessary steps may be taken to rectify the defects.

7-15. AC OFFICE CHANGANASSERY.

(1) Receipt account (No.47-1-3374)

Rs.20695.25 carry forward from previous financial years as wrong credit/unidentified revenue has to be rectified RS.279/- shown as unremitted revenue and Rs.20/- shown as short credit carry forward from previous financial year has to be rectified.

(2) Payment account (No.47-1-6788)

Rs.80515/- shown as wrong debit from previous years has to be rectified.

7-16. AC OFFICE THIRUVALLA.

(1) Accounting of expenditure in wrong ledger.

As per the double entry cash book of account No.113-1-5082 for 4/15 an amount of Rs.8916/- (voucher No.139) was expended as advocate fee. The same was included in the ledger in lead ‘advocate fee’ (ledger folio 133). But in receipt and payment account this was included erroneously in the head “Advertisement”. An enquiry in this regard was served on 07.01.19 and in the reply Assistant Devaswom Commissioner, Thiruvalla state

that the amount was included in the wrong ledger head in receipt and payment account by mistake. Steps may be taken to include this expenditure in the correct ledger head.

(2) Adjusted advance included in the list of advance pending-rectification needed.

As per the annual account an advance amount of Rs.25000/-vide cheque No.1191 paid to Sri. Madhusodhanan Pillai, SGO on 12.11.14 is included in the list of advance pending adjustment. But on verification of advance register in the AC office the above mentioned amount was seen adjusted on 11.01.16 vide chalan No.722. An enquiry in this regard was served on 07.01.19 and in the reply to this AC enquiry stated that this was included by the list of advances pending adjustment erroneously. Thus steps may be taken to rectify this error.

7-17. AC OFFICE ARANMULA.

Adjusted advances included in the list of advance pending adjustment of annual accounts clarification needed.

On verification of advance register the following advance included in the list of advances pending adjustment are seen adjusted. Details are shown below.

Sl. No.	Cheque No. & date	Payee	Amount (Rs)	Realised	
				Chelan No. & dated	Amount (Rs)
01	22493/18.12.07	P. Sureshkumar	100000	39/11.05.11 22/05.04.14	50000 50000
02	24177/18.08.09	M.Prakash	15000	38/10.12.10	15000

This has been enquired vide enquiry No.1&2 dated 10.01.19. But no reply has been received in this regard. Steps may be taken to rectify this error.

7-18. AC OFFICE HARIPPAD

(1) Discrepancies in the ledger account (A/c No.145401)

As per receipts and payment account of PD Thiruvilanjal (A/c No.267940), the amount shown under the head contract allowance is Rs.267940/-, but in the ledger the amount shown under the above head is Rs.191775/-. The reason for the difference may be pointed out. The above discrepancy was brought to the notice of the authority vide Audit Enquiry No.3, but no reply was furnished.

(2) Bank pass book not produced.

Bank pass book of account No.145401 has not been produced for verification. Hence the reconciliation of the above account could not be verified in audit. This matter was brought to the notice of the authority vide Audit Enquiry No.3, but no reply was furnished.

7-19. AC OFFICE MAVELIKKARA

Verification accounts defects noticed

Difference noticed in the receipt side of expenditure account (A/c NO.20243)
On verification details of expenditure A/c (no.20243) in the double entry cash book and annual reconciliation statement submitted, a difference of Rs.400/- was noticed. Total

receipt as per reconciliation statement in Rs.78424391/- and as per cash book in Rs.78423991/-. Necessary action may be taken to reconcile this difference of Rs.400/-

An Audit Enquiry No.1 dated 15.12.18 served in the regard, but no reply received till date.

7-20. AC OFFICE, AMBALAPPUZHA

(1) Cash book not attested

The closing balance of Cash book of both receipt and expenditure accounts including Personal Deposit Devaswoms have not been attested by the competent authority. Necessary action may be taken to attest the same.

(2) Discrepancies in the Ledger account (95-1-790)

1. As per Receipt & Payment account the amount shown under the receipt head “Advances – AC Office Ambalappuzha” is Rs.15000, but in the ledger account the amount shown under the above head is Rs.35000. The reason for the discrepancies may be explained to audit.

2. As per Receipt & Payment account the amount shown under the receipt head ‘chumathala’ is Rs.2691617, but in the ledger account the amount shown under the above head is Rs.2622417. The reason for the discrepancies may be explained to audit.

3. As per Receipt & Payment account the amount shown under the receipt head “Mattinam” is Rs.174624, but in the ledger account the amount shown under the above head is Rs.154624. The reason for the discrepancies may be explained to audit.

4. As per R&P account the amount shown under the receipt head “Palavaka” is Rs.862489, but in the ledger account the amount shown under the above head is Rs.632174. The reason for the discrepancies may be explained to audit.

5. As per Receipt & Payment account the amount shown under the receipt head “PF-Devaswom Employees” is Rs.1426974, but in the ledger account the amount shown under the above head is Rs.2019125. The reason for the discrepancies may be explained to audit.

6. As per Receipt & Payment account the amount shown under the receipt head “PF-Temple Employees” is Rs.5411312, but in the ledger account the amount shown under the above head is Rs.4789337. The reason for the discrepancies may be explained to audit.

7. In the Receipt & Payment account an amount of Rs.9000 is shown under the head “Miscellaneous Income”. But no ledger account in the above head is maintained. Proper explanation for the same may be furnished. The above discrepancy was brought to the notice of the authority vide Audit Enquiry No. 1 but no reply was furnished.

(3) Ledger account not maintained properly

1. The various Payment heads shown in the Receipt and Payment account of 95-1-790 were not included in the Ledger account. Hence the accuracy of such payments could not be verified in Audit.

2. The various receipts heads shown in the Receipt and Payment account of 95-1-1167 were not included in the Ledger account. Hence the accuracy of such receipts could not

be verified in Audit. The above discrepancy was brought to the notice of the authority vide Audit Enquiry No. 1 but no reply was furnished.

(4) Unremitted Revenue – Needs recovery

In the reconciliation statement an amount of Rs.142597 is shown as unremitted revenue to reconcile the closing balance of bank with Cash book. The above unremitted revenue is seen related to the period for the year upto 5.10.15. Necessary action may be taken to recover the same under intimation to audit. The above discrepancy was brought to the notice of the authority vide Audit Enquiry No. 1 but no reply was furnished.

(5) Wrong Debit

In the reconciliation statement an amount of Rs.41999 is shown as wrong debit to reconcile the closing balance of bank with Cash book. Necessary action may be taken to recredit the wrong debit.

(6) Discrepancies in the Ledger account (95-1-1167)

While Receipt & Payment accounts in respect of Account No. 95-1-1167(Expenditure a/c), the following discrepancies were noticed

1. As per R & P account the amount shown under the payment head “ Advances recouped(Pay & allowances)” is Rs.15000, but in the ledger account the amount shown under the above head is Rs.85000. The reason for the discrepancies may be explained to audit.

2. As per R&P account the amount shown under the payment head “LPG Expenses” is Rs.859504, but in the ledger account the amount shown under the above head is Rs.789504. The reason for the discrepancies may be explained to audit.

3. In the R&P account an excess payment to the tune of Rs.7750 is treated as expenditure and shown in the payment side. This is not regular and take necessary action to realise the sum from the person responsible for excess payment. The above discrepancy was brought to the attention of the authority vide Audit Enquiry No. 4, but no reply was furnished.

(7) Discrepancies in the Ledger account (148179)

While verifying RECEIPT AND PAYMENT ACCOUNT in respect of Account No. 148179, the following discrepancy was noticed.

1. As per R&P account the amount shown under the receipt head “Vazhipadu Muthalkoottu” is Rs.1493115.75, but in the ledger account the amount shown under the above head is Rs.1494039.75. The reason for the discrepancies may be explained to audit.

(8) Discrepancies in the Advance pending list

1. Adjusted advances included in the pending list

The following advances are seen included in the pending list for the year 2015-16.

Sl. No. in the Pending list	Cheque no. & Date	Name	Amount (Rs)	Date of Remittance
39	469293/6-09	P.R. Rajendran	15000	25.1.10
49	983900/1.12.14	M.D. Harikumar, AO	20000	25.1.16

Necessary action may be taken to rectify the defects.

2. As per advance register the amount paid as advance to Mr. S.Ramesan vide Cheque No. 1784/1.6.11 is Rs.500, but in advance pending list the same is treated as Rs.5000. Necessary action may be taken to rectify the defects. The above discrepancies were brought to the attention of the authority vide Audit Enquiry No. 5, but no reply was furnished.

(9) Bank Pass book not produced

The Bank pass book PD Murukkuveli – A/C No.148181 was not produced for verification. Proper explanation for the same may be furnished. The above fact was brought to the notice of the authority vide Audit Enquiry No. 1, but no reply was furnished.

7-21. AC OFFICE KARUNAGAPPALLI

(1) Verification of ledger with reference to receipt and payment account variation in figures noticed.

On verification of the ledger, of 2015-16 pertaining to Karunagappally group with to the receipt and payment accounts statement variation in the figures of some of the items are observed. The details are under.

Sl. No.	Item	Amount as per ledger	Amount as per receipt and payment accounts	Variation
01	Kanikka	15423281.00	15683060.00	259779
02	Vazhipad muthalkoottu	32693791.50	32904141.50	210350
03	Misc	147694.00	177944.00	30250

Reason for the above may be explained and the ledgers may be rectified. As per audit enquiry No.3/15.12.18 the matter has been enquired, but no reply received.

(2) Receipt account cash book incomplete Rs.73350000/- not posted.

As per Travancore Devaswom Board double entry accounting rules 2012 for every bank account there should have a separate cash book usually two cash books are maintained in accounts AC offices one for receipt and the other for payments. In Karunagappally AC office the following irregularities were noticed in the maintenance of the receipt cash book (A/c No.184-1-10).

(1) For each cash book there are two sides, the debit side i.e. the receipt side and the credit side ie the payment side. As per the annual financial statement submitted by the board Secretary the total amount in the debit side was Rs.80965840.75 and on the credit side it was Rs.82250000/-. On actual verification of the cash book it was noticed that the total on the credit side was only Rs.8900000/-. There was a difference of Rs.73350000/- (82250000-8900000) from the actual accounts submitted by the Secretary. The payment side of the receipt cash book represents amounts transferred from this account to other accounts. As

the payment side is incomplete the correctness of the amount transferred could not be verified with the annual financial statement. The matter was enquired as per audit enquiry No.1 dated 15.12.18 but no reply received.

(3) Payment cash book not produced for verification.

As per Travancore Devaswom Board double entry accounting rule 2012 there should have a separate cash book for each bank accounts usually two cash books are maintained, i.e. one for receipt and the other for payments.

In Karunagapilly AC office only one cash book has been produced for verification ie the receipt cash book. The payment cash book (A/c No.184-1-316) is not produced for verification. This matter has been enquired as per audit requisition No.1 dated 15.12.2018 the completed cash book may be made available for verification.

(4) Irregularities in the advance register.

On verification of the advance register it was found that advances from 1987 onwards are pending adjustment. The advance granted could not prolong for such a long time as they will be recovered from the DCRG of the employee at the time of retirement. Under normal circumstances advances will be adjusted within 3 months either with the expenditure vouchers submitted or by remitting back the amount in the Devaswom account. This irregularity had been enquired with the Assistant Devaswom Commissioner via audit enquiry No.2 dated 15.12.18 but no reply received. Urgent steps may be initiated to update the advance register.

7-22. AC OFFICE KOLLAM

(1) Fixed Deposits.

The fixed deposit register kept in the group office Kollam is devoid of the vital details such as term (period), rate of interest for the FD, maturity amount on the renewal here on etc. The details of such are noted below.

Sl. No.	FD No.	Maturity amount during 02015-16 (Rs)	Remarks
01	2589	1973765.00	Details regarding renewal and other related matters such as further renewal, rate of interest and maturity amount etc has not been included
02	333290	8679.89	
03	287352	10920148.00	
04	(not mentioned)	7500000.00	
05	1661	556274.00	
06	333349	327965.00	The details of the FD is not included in the FD register for 2015-16

Audit enquired the matter vide audit enquiry No.1 dated 13.02.18 but has not been responded so far. The above noted defects may urgently be rectified without fail.

(2) Advances pending adjustment

(a) Some discrepancies regarding the adjustment of advances have been noticed. The same has been shown as noted against each item under shown.

Sl. No.	Amount (Rs)	Cheque No.& date	Purpose/Remarks
01	300.00	893125/25.10.89	The item is not shown in the advance register
02	1000.00	100167/02.04.11	--
03	1000.00	009817/19.07.12	Payment towards postal stamp
04	3000.00	499105/01.11.12	Payment towards postal stamp
05	1500.00	014865/10.01.13	Payment towards postal stamp
06	3000.00	007689/07.06.13	--
07	5593.25	936354/05.03.93	The details are not shown in the register
08	500.00	258176/23.07.94	Payment towards postal stamp
09	500.00	689430/20.06.11	Details are not shown in the register
10	4000.00	110867/25.11.11	Details are not shown in the register
11	27000.00	14801/01.02.12	Balance to be recouped. Other details have not been shown
12	63000.00	442557/08.07.13	The details are not shown in the register

(b) The amount to be adjusted not shown in the accounts - Sri. S. Jayachandran, Nadaswaram availed an advance for his treatment amounting to Rs.75000/- is to be recouped in 60 equal instalments. Accordingly an amount of Rs.46500/- was got recouped upto 03/2016. The remaining part of the advance (ie Rs.8500/-) to be adjusted in future has not been included in the accounts.

(c) Error in totaling of amounts.

The actual total of column No.7 in the statement of accounts as per the entries shown in it is Rs.126495349.20 but it is shown as Rs.120505765.20.

Audit enquired the matter (as per paragraph 2-a, b, c) vide audit enquiry No.1 dated 13.12.18. But no reply was received so far. So these drawbacks are brought to the urgent attention of the higher authorities for needful measures.

7-23. AC OFFICE KOTTARAKKARA

(1) Fixed deposits.

Some discrepancies with regard to the fixed deposits have been noticed during the verification. They are to follow.

(a) Difference of amounts in the register and accounts statement.

Sl. No.	FD No.	Amount as shown in the FD register	Amount as shown in the statement of accounts	Remarks
01	663081 Dhanalakshmi Bank, Chadayamangalam	3359370.34	3350370.34	Vide column No.4 of the statement
02	311184 Dhanalakshmi Bank, Kottarakkara	20197495.08	20147495.08	Vide column No.7 of the statement

(b) In certain cases the dates of maturity/renewal are shown differently in the register and statement of accounts. (In certain other cases the period of term deposits is also shown varied) Under shown are some instances in this regard.

Sl. No.	Fixed Deposit No.	Date of maturity renewal as shown in the register	Date of maturity/ renewal as shown in the statement of account
01	311136/ Dhanalakshmi Bank, Kottarakkara	27.10.15	23.10.15

02	663147/ Dhanalakshmi Bank, Chadayamangalam	11.11.15	24.10.15
03	663240/ Dhanalakshmi Bank, Kottarakkara	12.01.16	07.01.16
04	311224/ Dhanalakshmi Bank, Kottarakkara	01.02.16	24.01.16
05	311227/ Dhanalakshmi Bank, Kottarakkara	11.02.16	10.02.16
06	311229/ Dhanalakshmi Bank, Kottarakkara	12.02.16	10.02.16

These discrepancies may be rectified.

2) Advances pending adjustment

The under shown are the drawbacks with regard to advances.

(a) The following advances pending to be adjusted are not seen included in the statement of accounts.

Sl. No.	Cheque No.& Date	Amount (Rs)	Amount paid to
01	106054/12.04.90	550.00	Sri. S. Krishna Pillai
02	258518/10.08.94	290.00	Sri. S. Krishna Pillai
03	106056/12.04.90	350.00	Sri. P. Ramakrishna Pillai
04	300334/08.01.90	30.00	Sri. D.Sudeeshkumar
05	625475/12.06.92	500.00	Sri. P. Rajan
06	744150/25.08.98	02.00	Sri. P.Rajan
07	776382/14.09.92	1000.00	Sri. K. Prabhakaran
08	784681/20.04.93	2629.08	Sri. K.G. Bhaskara Pillai
09	253756/01.07.95	350.00	Sri. K.G. Bhaskara Pillai
10	254424/22.06.95	1800.00	Sri. P.K. Radhakrishnan
11	776382/14.09.92	10000.00	Sri. K.P. Prabhakaran

Needful may be effected to rectify the above noticed.

(3) Other discrepancies.

(1) The amount shown as advance to be adjusted/liability against Sri. B. Padmanabhan Unni, SGO in the statement has seen already been settled (amount Rs.96 cheque No.78970/05.07.1991. Remitted as per chalan No.3179/28.03.2016). So measures needful may be taken to clear the same.

The amount of advance paid to Sri. M Chandramohanan (Rs.3532.5 vide cheque No.7059348/11.09.2004 as shown sl.No.38 of the statement of advances) has also not seen recorded in the register concerned. So needful may urgently be initiated for the rectification of the above mentioned cases.

The above said matter (paragraphs 01 & 02) have been brought to the notice of the concerned authorities vide AE No.02/15.12.18 no reply received.

(3) The cash book and ledgers of various accounts produced for verification were not authorized by the officer concerned.

(4) While verifying the entries in the cash book various amounts were recorded under the heads such as wrong debit, short credit and unremitted revenue. Wrong debits, short credits and unremitted revenue are actually loss to Travancore Devaswom Board.

Sl. No.	Account/account No.	Wrong debit (Rs)	Short credit (Rs)	Unremitted revenue (Rs)
01	Receipt account 104-53-274	15928.00	55681.50	--
02	PD Arackal 104-1-25930	673.02	--	145422.00
03	PD Enathimanjala 104-1-25942	12810.67	--	17346.00
04	PD Manikanteswaram 104-1-25909	180.25	--	84693.34
05	PD Pattazhi 104-1-25923	12854.70	--	129850.00
06	PD Sreenarayanapuram 104-1-25966	716.26	--	5403.50
		43162.90	55681.50	382714.84
Grand total Rs.481559.24				

The amount lost to the Devaswom fund may be made good from the officer responsible.

7-24. AC OFFICE PUNALUR

Discrepancies in ledger head.

- (1) A total amount of Rs.188236.38 is carry forwarded from previous year as wrong credit. This was not found reconciled, which has to be reconciled.
- (2) On verification of advance register it was noticed that advance from 1990 onwards are pending for adjustment which has to be adjusted.
- (3) The cash book was not seen attested by the officer responsible

7-25. AC OFFICE VARKALA

- (1) On verification of FD register, it was noticed that,
 - (a) FD No.1642680 was renewed on 08.01.16 with Rs.9286/-. But in accounts it is entered as Rs.6752/-
 - (b) As per FD register maturity of FD No.3 on 30.09.16. But in accounts, it is recorded as 30.09.15 (Rs.102861.05) the date of

(2) URR (unremitted revenue)- pending from 2010

URR of Rs.6545, wrong debit of 29400.64 and wrong credit Rs.1492/- exists from 2010 onwards, as per the annual reconciliation statement.

Urgent steps may be taken to

- (1) Remit the URR with interest to Devaswom Fund.
- (2) Intimate the bank to rectify the wrong debit and wrong credit.

7-26. AC OFFICE ULLOOR

(1) Verification of ledger and receipt and payment accounts in respect of A/c No.8364

On verification of ledger and receipt and payment account in respect of A/c No.8364 (Expenditure account), the following discrepancies were observed.

Sl. No.	Ledger head	Receipt as per ledger		Receipt as per receipt and payments accounts
01	Pay and allowance-Devaswom employees	1913514 3040167	4953618	4473500
02	Pay and allowance –Temple employees	23170702 49380583	72551285	69604099
03	PF-Temple employees	5565194		8612380
04	DPF	1029350		1509531
05	HBA- Temple employees	151656		Nil

06	Onam advance	2073000		2185000
07	HBA Establishment	30244 112000	142244	181900

This may be rectified and Annual Finance Statement may be produced for verification.

(2) Non production of register/records.

Despite Audit Requisition No.01 dated 20.12.18 and AE No.01 dated 21.12.18, the Assistant Devaswom Commissioner Ulloor did not make available the bank scroll in respect of A/c No.8364 (expenditure account), cash book and ledger in respect of PD Devaswoms-Kalliyode (A/c No. 201/741 & 54604) and Pangode (A/c NO.201/737 & 54614) for verification. Hence urgent steps may be taken for the production of the same.

7-27. AC OFFICE NEYYATTINKARA.

The annual accounts of AC Office, Neyyattinkara, for the year 2015-16, were subjected to verification with the books of accounts maintained in that office. The following discrepancies are noted.

(1) The total revenue under certain items as recorded in chalan countersign register differs with double entry cash book and receipt and payment accounts. Details given below.

Item	Amount recorded as per chalan counter sign register	Amount recorded in cash book/ receipt and payment accounts
Total receipts	68485036.13	68526633.13
40% duty recovery	59648.00	59618.00
Bankinterest	53552.00	97901.00
Building rent	1379521.00	1769299.00
Mattinam	185039.00	190404.95
Palavaka	407424.64	317646.64
Vazhipaud muthalkoottu	33461699.94	35867146.94
Advance recouped	Nil	58234.00
Unknown credit	365.00	Nil

(2) On verification of statement of pending advance with register of advance it was seen that an amount of Rs.15000/- given to Sri. A. Babu on 06.09.10 (cheque No.585680) was recorded as settled vide chalan No.229 & 247 dated 25.05.13, whereas the amount was shown an advance pending adjustment in the receipt and payment accounts.

The above noted defects were bring to the notice of Assistant Devaswom Commissioner Office, Neyyattinkara vide audit enquiry No.1 dated 05.01.19, but no reply was received.

7-28. PROVIDENT FUND

Verification of Fixed Deposit register-Discrepancy noticed.

Following Fixed Deposit recorded in the FD register is not included in the schedule of fixed deposits in the annual accounts

FD No.	Bank	Amount (Rs)	Date	Period	Interest	Maturity value (Rs)	Maturity date
618976	DLBank, Nanthencode	2000000	30.06.15	365 days	8.7%	2179760	30.06.16

Steps may be taken to include all the fixed deposit in the schedule

7-29. BUS SECTION

On verification of cash book, bank statement with the consolidated reconciliation statement of annual accounts for the year 2015-16, Rs.3120/- was seen by way of wrong credit in A/c No.8705. This was enquired by Audit Enquiry No.1 dated 29.01.19, but no reply was furnished. The defect may be rectified.

7-30. CULTURAL DIRECTOR OFFICE

Verification of receipts-Discrepancy noticed –Loss Rs.20820/-

On verification of records relating to receipts in respect of A/c No.126-1-43460 of Cultural Director Office, it is seen that Rs.14020/- and Rs.6800/- were remitted towards sales amount of Travancore Devaswom Board Book Stall Vaikom vide chalan No.87/31.08.15 and 88/30.09.15 respectively. But these receipts were neither recorded in the Double Entry cash book nor credited in bank account. As this receipt is not credited in the bank account this can be treated as loss and this loss amount of Rs.20820/- may be recovered from the officer responsible and remitted to Devas

26. SURPLUS FUND

(1) Cash Book not maintained for Surplus Fund

As per Devaswom Fund Accounts Rules (ROC No. 2573/03/Est.1 dated 08.10.14) a cash book for each Bank account has to be maintained (Rule 3). For Surplus fund 2 Bank accounts are in operation (as per AFS) Account Number 8729 and 8717. But their respective cash books had not found maintained. This anomaly may be rectified in future.

(2) Pledging of Fixed Deposits worth Rs. 2.63 Crores – Details not furnished

On verification of the Surplus Fund accounts it was noticed that the following Fixed Deposits are pledged with Dhan laxmi Bank, Nanthencode Branch.

Sl. No.	Fixed Deposit Receipt No.	Amount (Rs.)	Remarks
1	685321	2,00,000	Pledged in favour of Registrar Kerala University
2	685319	50,000	” ”
3	685320	50,000	” ”
4	842606	54,75,204	Details not available
5	910821	5,41,335	” ”
6	910811	2,00,00,000	” ”
	Total	2,63,16,539	

Fixed Deposits with more than 2.63 Crores were pledged. Of these, only Rs. 3,00,000/-were pledged in favour of the Registrar, Kerala University. The details regarding the balance Fixed Deposits pledged is unknown. This matter has been enquired the Devaswom Commissioner as per letter No. KSA.TDB/M-4/01/2018 dated 15.02.18, but no reply received. Usually Fixed Deposits are pledged for obtaining a loan, or towards Security Deposit or for any other purpose as directed by the Honourable High Court. Here it is not evident from which date onwards these Fixed Deposits are pledged. As ambiguity persists

regarding these Fixed Deposits, a detailed report regarding this may be called for from the Devaswom Commissioner.

27. BUS FUND

(1) Cash Book not attested

The closing balance of cash book in respect of A/c No. 8705 has not been attested by the competent authority. Necessary action may be taken to attest the same.

(2) Ledger Account not maintained properly

The various payment heads shown in the receipt and payment account of 8705 were not properly included in the ledger account.

8. SABARIMALA DEVELOPMENT PROJECT (SDP) PAMPA

8-1. HRA paid to part time employees-Disallowed Rs.6125/-

On verification of the salary bills of part time sweepers under the control of SDP Pampa, it was noticed that the part time employees were granted HRA @ 250/- each towards their pay and allowances. It is not admissible as per ROC No.2000/2011/Est.1 dated 01.07.11. Hence excess amount paid to them in this regard is disallowed. The details are given below.

Sl. No.	Voucher No.	Cheque No./Date	Description	Name & basic pay and office	HRA Paid (Rs.)
01	13/04-2015	032092/06.04.15	Sweeping charges for 03/15	Sri. R.Sivadasa Panicker Rs.5640/- O/o Executive Engineer, Pampa	250
02	15/5-2015	032109/02.05.15	Sweeping charges for 4/15	„	250
03	12/6-2015	0322132/03.06.15	Sweeping charges for 5/15	„	250
04	10/7-2015	032164/02.07.15	Sweeping charges for 06/15	„	250
05	05/8-2015	032181/04.08.15	Sweeping charges for 07/15	Sri. R.Sivadasa Panicker Rs.5760/- O/o EE, Pampa	250
06	11/2/8-2015	032203/21.08.15	Sweeping charges for 8/15	„	250
07	11/10-2015	032516/02.10.15	Sweeping charges for 9/15	„	250
08	13/10-2015	„	Surrender leave salary for 15 days	„	125
09	05/11-2015	032537/03.11.15	Sweeping charges for 10/15	„	250
10	05/12-2015	023404/03.12.15	Sweeping charges for 11/15	„	250
11	12/01-2016	032427/04.01.16	Sweeping charges for 12/15	„	250
12	06/02-2016	023437/04.02.16	Sweeping charges for 01/16	„	250

13	03/03-2016	023461/04.03.16	Sweeping charges for 02/16	„	250
14	30/04-2015	032092/06.04.15	Sweeping charges for 03/15	Sri. K. Vinu Rs.4850/- O/o Assistant Engineer, Pampa	250
15	47/05-2015	032109/02.05.15	Sweeping charges for 04/15	„	250
16	31/06-2015	032132/03.06.15	Sweeping charges for 05/15	„	250
17	26/07-2015	32164/02.07.15	Sweeping charges for 06/15	Sri. K. Vinu Rs.4960/- O/o Assistant Engineer, Pampa	250
18	26/08-2015	032181/04.08.15	Sweeping charges for 07/15	„	250
19	145/08-2015	032203/21.08.15	Sweeping charges for 08/15	„	250
20	50/10-2015	032516/02.10.15	Sweeping charges for 09/15	„	250
21	22/11-2015	032537/03.11.15	Sweeping charges for 10/15	„	250
22	22/12-2015	023404/03.12.15	Sweeping charges for 11/15	„	250
23	28/01-2016	032427/04.01.16	Sweeping charges for 12/15	„	250
24	29/02-2016	023437/04.02.16	Sweeping charges for 01/16	„	250
25	23/03-2016	023461/04.03.16	Sweeping charges for 02/16	„	250
				Total	6125

An Audit Enquiry (No.8/21.07.18) was served in this regard, but no reply was received. Hence an amount of Rs.6125/- paid as HRA for various months to the Part Time Employees may be recovered from the officer responsible and remitted to Devaswom Fund.

8-2. Adhoc Onam Bonus paid to Part time Employees - Instead of special festival allowance-Disallowed Rs.2200/-

On verification of the vouchers for the month of 8/2015, it was noticed that Adhoc Onam bonus @ 3500/- each is paid to Part Time Sweepers working under the control of SDP Pampa. As per board ROC No.5547/10/Est.1 dated 22.08.15, they are only eligible for special festival allowance @2400/- each. Hence excess amount paid to Part Time Sweepers in this regard is disallowed. The details are given below.

Sl. No.	Voucher No.	Cheque No.	Name & Designation	Amount paid (Rs.)	Amount admissible (Rs.)	Excess amount (Rs.)
01	113/08-15	032203/21.08.15	Sri. R.Sivadasa Panicker, Part Time Sweeper, Executive Engineer Office, SDP Pampa	3500	2400	1100
02	144/08-15	„	Sri. K.Vinu, Part Time Sweeper Assistant Engineer	3500	2400	1100

			Office, SDP Pampa			
					Total	2200

An Audit Enquiry (No.8/21.07.18) was served in this regard, but no reply was received. Hence the loss amount of Rs.2200/- may be made good from the officer responsible and remitted to Devaswom Fund.

8-3. Tender receipts collection-Short remittance –Loss Rs. 3000/-

On verification of tender receipts collected through DFF No.1 receipts with bank statements, following short remittance was noticed.

Date	Book No.	Receipt No.	Amount collected (Rs)	Amount remitted (Rs.)	Short amount (Rs.)
20.01.16 to 02.02.16	163 to 164	16296-300 & 16301-310	27200	24200	3000

An Audit Enquiry (No.9/21.07.18) was served in this regard, but no reply was received. Hence the loss amount of Rs.3000/- may be recovered from the officer responsible and remitted to Devaswom Fund.

8-4. Excess payment paid for roofing work-Disallowed Rs.42367.98 (1+2+3)

1. SDP – Sabarimala – Repairs and maintenance to shelter no.12 & 13 at Pandithavalam

Contractor	Sri. C. Suresh Kumar
Rate of contract	10% excess
CBV No.	48/3-16
Expenditure	466642
Quantity of work done	972442.51
Cheque No.	023471/22.3.16
M Book No.	SDP/773/12-13

In the above work rate paid for the item No.4 “Roofing with 0.63mm thick powder coated GI trafford sheet with an overlap of 150mm at ends with GI bolts, nuts etc complete” is **Rs.6531/10m2** against the eligible rate detailed below.

Quantity	Particulars	Unit	Rate	Amount (Rs)
	Roofing with GI profile sheets 0.630mm thick with GI bolts and nuts and bitumen washers including necessary overlaps of 150mm at ends etc. complete			
10.500m2	GI profile sheet(Sl. No.614 of SOR 2012)	M2	370	3885
67.73kg	Conveyance as per approved statement	T	2500.75	169.38
22 Nos.	GI hooks crank bolts and nuts 10mm dia. Including plain washers bitumen washers etc.	Each	12	264
1.350 Nos.	Carpenter	Each	500	675
1.350 Nos.	Man	Each	377	508.95
	Add 15% labour (1183.95)			177.59
	Total			5679.92
	Add CP 10%			567.99
	Total(10m2)			6247.91
	Say			6248/10m²

Due to the reason noted above excess payment has been effected in the said work (item no.10) as detailed below.

Amount Paid –	447.84m2 x 6531/10m2 = 292484.30
Amount Admissible-	447.84m2 x 6248/10m2 = 279810.43
Excess	= 12673.87
	5% OH = 633.69
Total	13307.56
	10% Tender excess 1330.75
	Loss amount 14638.31

The excess payment to the tune of **Rs.14638.31** may be realised from the officer responsible

2. SDP – Sabarimala – Constructing dormitory over donor house No.VII (Sree Matha)

Rate of contract	7.5% below
Cheque No.	039370/16.1.16
CBV No.	92/1-16
Expenditure	2830324.76
M Book No.	SDP/786/2012-13

In the above work rate paid for the item no.8a “Supplying and fitting GI trafford sheet 0.63mm or nearest size with an overlap of 150mm at ends and GI hooks or crank bolt and nuts including plane washers and bitumen washers etc. complete” is **Rs.6531/10m2** against the eligible rate detailed above in the serial no.1.

Amount Paid –	663.60m2x6531/10m2 = 433397.16
Amount Admissible-	663.60m2x6248/10m2= 414617.28
Excess Payment	= 18779.88
ADD 5% OH	938.99
	19718.87
Less 7.5 % below	= 1478.92

An Audit Enquiry in this respect was served (Enquiry No.01), but no reply was furnished. Hence the excess payment to the tune of **Rs.18239.95** may be realised from the officer responsible.

3. SDP – Nilackal – Constructing Cattle shed

Contractor	Sri. A. Vijayakumaran Nair
Rate of contract	8.1 % below
Cheque No.	022355/06.05.14
CBV No.	60/5-14
Expenditure	943519
M Book No.	SDP/60/2012-13

In the above work, rate paid for the item no.9 “Roofing with 0.80mm GI profile sheet with an overlap of 150mm at ends and GI hooks or crank bolt and nuts including plane washers and bitumen washers etc. complete” is **Rs.6429.60/10m2** against the eligible rate detailed below.

Quantity	Particulars	Unit	Rate	Rate Eligible	Rate paid
	Roofing with GI profile sheets 0.80 mm thick with GI bolts and nuts and bitumen washers including necessary overlaps of 150mm at ends etc. complete				

10.500m2	GI profile sheet (Sl. No.614 of SOR 2012)	M2	370	3885	4255
67.73kg	Conveyance as per approved statement	T	639.75	43.33	48.62
22 Nos.	GI hooks crank bolts and nuts 10mm dia. Including plain washers bitumen washers etc.	Each	12	264	179.60
1.350 Nos.	Carpenter	Each	500	675	675.00
1.350 Nos.	Man	Each	377	508.95	508.95
	Add 15% labour(1183.95)			177.59	177.59
	Total			5553.87	5844.76
	Add CP 10%			555.38	584.47
	Total(10m2)			6109.25	6429.60(diff .37)
	Say			6109/10m2	6429.60/10m2

(The reason for the difference was due to the provision of 15% wastage for roofing sheet instead of 5%. This has resulted excess payment towards cost of roofing sheet and its conveyance)

Amount Paid – 306.75m2x6429.60/10m2 = 197227.98
Amount Admissible- 306.75m2x6109/10m2= 187393.57
Excess Payment = 9834.41
ADD 5% OH 491.72
10326.13
Less 8.1 % below 836.41
9489.72

An audit Enquiry in this respect was served (AE No.1) but no reply was furnished. Hence the excess payment to the tune of **Rs.9489.72** may be realised from the officer responsible

8-5. Excess rate sanctioned for road work-Disallowed Rs.259066.25

As per the SOR 2012, the admissible rates for the following items are given below.

Sl. No.	Quantity			Unit	Rate	Amount (Rs)
	Supplying and stacking 36 mm metal in standard heaps for measurements including all cost and conveyance etc.complete.					
	1	M ³	36 mm metal	1	686	686
	1	M ³	Conveyance (Madamon to Nilackal) (1 st 10 km by lorry-Rs 294 and Balance 24 km by lorry-Rs 384)		678	678
			15% Hill Tract		101.7	101.7
			Total		1465.7	1465.7
			10% CP		146.57	146.57
			Rate Admissible		1612.27	1612.27
	Supplying and stacking 12 mm metal in standard heaps for measurements including all cost and conveyance etc.complete.					
	1	M ³	12 mm metal	1	996	996
	1	M ³	Conveyance (Madamon to Nilackal) (1 st 10 km by		678	678

			lorry-Rs 294 and Balance 24 km by lorry-Rs 384)			
			15% Hill Tract		101.7	101.7
			Total		1775.7	1775.7
			10% CP		177.57	177.57
			Rate Admissible		1953.27	1953.27
	Supplying and stacking 6 mm metal in standard heaps for measurements including all cost and conveyance etc.complete.					
	1	M ³	6 mm metal	1	700	700
	1	M ³	Conveyance (Madamon to Nilackal) (1 st 10 km by lorry-Rs 294 and Balance 24 km by lorry-Rs 384)		678	678
			15% Hill Tract		101.7	101.7
			Total		1479.7	1479.7
			10% CP		147.97	147.97
			Rate Admissible		1627.67	1627.67
IRC 5			Filling up pot holes (cut and formed to regular shapes and all loose and defective materials removed) applying a priming coat of hot bitumen using 36 mm departmental broken stone and compacting with power roller to get a compact surface and applying hot bitumen by a pressure sprayer with all conveyance including the cost of bitumen, oil, fuels, hire of brass brooms, camber board, power roller and other machines, watering, lighting and other charges etc. As per specification (total use of bitumen is 27.50kg/m3)			
	0.030	day	Hire for boiler and sprayer	Day	35.65	1.07
	0.030	day	Hire for roller	Day	2392.00	71.76
	0.090	Day	Hire for wheel barrow	Day	5.75	0.52
	0.500	littre	Diesel oil for roller	Littre	45.00	22.50
	11.00	kg	Cost of firewood	tonne	4497	49.47
	L.S.		sundries			1.00
	27.500	kg	Bitumen	Tonne	40367.00	1110.09
	27.500	kg	Conveyance for bitumen(122km from Ambalamugal to Nilackal including 15% hill tract)	Tonne	1313.3	36.11
	1.750	Nos.	Special man mazdoor(including 15% hill tract)	Each	469.02	821.1
	0.750	Nos.	Woman (including 15% hill tract)	Each	433.55	325.16
	0.750	Nos.	Man(including 15% hill tract)	Each	433.55	325.16
			Total			2763.94
			Add 10% CP			276.394

			Grand Total			3040.33
			Say Rs.3040/m3			
IRC 9			Providing 20mm thick premixed chipping carpet over existing blacktopped surface with departmental broken stone after thoroughly cleaning the surface with wire brushes, brass brooms and applying a priming coat of 5.0kg/10m2 and spreading the hot premix (formed of 0.27m3 of departmental 12mm metal and 12.96kg bitumen/10m2)rolling to dense surface then spreading the seal coat (comprising of a hot premix of 0.093m3 of 6mm departmental metal and 8.64kg of bitumen/10m2) again rolling including the cost of bitumen, oil and fuels, hire of brass brooms, camber board, power roller and other machines, watering, lighting and other charges etc. As per specification(total usage of bitumen 26.60kg/10m2)			
	0.120	Day	Hire for boiler and sprayer	day	35.65	4.28
	0.120	Day	Hire for roller	day	2392.00	287.04
	0.120	Day	Hire for HM plant	day	830.00	99.60
	0.360	Day	Hire for wheel barrow	day	5.75	2.07
	2.200	littre	Diesel oil for roller	littre	45	99.00
	4.00	littre	Diesel oil for HM Plant	littre	45	180.00
	10.80	littre	Kerosine for heating metal	littre	32	345.60
	11.60	littre	Kerosine for heating bitumen	littre	32	371.20
	LS		Sundries			12.50
	266.00	Kg	Bitumen	tonne	40367.00	10737.62
	266.00	kg	Conveyance for bitumen(122km from Ambalamugal to Nilackal including 15% hill tract)	tonne	1313.3	349.33
	7.50	Nos	Special man mazdoor(including 15% hill tract)	each	469.02	3519
	3.00	Nos	Woman(including 15% hill tract)	each	433.55	1300.55
			Total			17307.59
			Add CP @10 %			1730.759
			Grand total			19038.34
			Say Rs.1904/10m2			

Against the above admissible rates, excess amount is sanctioned in the following works.

(i) SDP Nilackal-Repairs and Maintenance to the damaged road at the backside of Maramath office to Valayittakulam

CBV No: 68/04-2015
Name of contractor: K P Madhusoodanan
M Book: SDP/533/12-13
Cheque No. & Amount: Rs. 969595/- (032098/21.04.2015)

Particulars	Excess amount sanctioned (Rs.)
IRC 5: Filling up potholes (cut and formed to regular shapes and all loose and defective materials removed) applying a priming coat of hot bitumen using 36 mm departmental broken stone and compacting with power roller to get a compact surface and applying hot bitumen by a pressure sprayer with all conveyance including the cost of bitumen, oil, fuels, hire of brass brooms, camber board, power roller and other machines, watering, lighting and other charges etc. As per specification (total use of bitumen is 27.50kg/m3)	
Total work done : 39.25 m ³ Rate sanctioned: 3144.3/m ³ x 39.25 m ³ =123413.77 Rate admissible <u>3040/ m³ x 39.25 m³ =119320</u> Excess =4093.77 5% Tender Excess=204.6 5% OH=204.6 Total Excess amount sanctioned	4502.97
IRC 9: Providing 20mm thick premixed chipping carpet over existing blacktopped surface with departmental broken stone after thoroughly cleaning the surface with wire brushes, brass brooms and applying a priming coat of 5.0kg/10m2 and spreading the hot premix (formed of 0.27m3 of departmental 12mm metal and 12.96kg bitumen/10m2)rolling to dense surface then spreading the seal coat (comprising of a hot premix of 0.093m3 of 6mm departmental metal and 8.64kg of bitumen/10m2) again rolling including the cost of bitumen, oil and fuels, hire of brass brooms, camber board, power roller and other machines, watering, lighting and other charges etc. As per specification(total usage of bitumen 26.60kg/10m2)	
Total work done : 2633.5 m ² Rate sanctioned: 2173.60/10m ² x 2633.5 m ² =572419.73 Rate admissible : <u>1904/10m² x 2633.5 m² =501420.3</u> Excess=70999.4 5% Tender excess= 3549.97 5% OH =3549.97 Total Excess amount sanctioned	78099.34

(ii) SDP Nilackal-Repairs and Maintenance to the damaged road-Police Station Road

CBV No: 155/08-2015
Name of contractor: K P Madhusoodhanan
M Book: SDP/650/12-13
Cheque No. & Amount: Rs. 1263826/- (032209/25.08.2015)

Particulars	Excess amount sanctioned (Rs.)
<u>Item No1 of CBV(Supplying and Stacking 36mm broken stone)</u> Quantity of Broken stone-67.45 m ³ Rate Sanctioned-1652.75/m ³ x 67.45 m ³ =111477.98 Rate admissible-1612.27/m ³ x 67.45 m ³ =108747.61 Excess-2730.37/-	

5% Tender excess= 136.51 5% OH =136.51 Total Excess amount sanctioned	3003.39
<u>Item No2 of CBV(Supplying and Stacking 12mm broken stone)</u> Quantity of Broken stone-92.61 m ³ Rate Sanctioned-1993.75/m ³ x 92.61 m ³ =184641.18 Rate admissible-1953.27/m ³ x 92.61 m ³ =180892.33 Excess-3748.85/- 5% Tender excess= 187.44 5% OH =187.44 Total Excess amount sanctioned	4123.73
<u>Item No3 of CBV(Supplying and Stacking 6 mm broken stone)</u> Quantity of Broken stone-30.86 m ³ Rate Sanctioned-1668.15/m ³ x 30.86 m ³ =51479.10 Rate admissible-1627.67/m ³ x 30.86 m ³ =50229.89 Excess-1249.21/- 5% Tender excess= 62.46 5% OH =62.46 Total Excess amount sanctioned	1374.13
<u>IRC 5:</u> Filling up potholes(cut and formed to regular shapes and all loose and defective materials removed) applying a priming coat of hot bitumen using 36 mm departmental broken stone and compacting with power roller to get a compact surface and applying hot bitumen by a pressure sprayer with all conveyance including the cost of bitumen, oil, fuels, hire of brass brooms, camber board, power roller and other machines, watering, lighting and other charges etc. As per specification (total use of bitumen is 27.50kg/m ³)	
Total work done : 67.45 m ³ Rate sanctioned: 3144.3/m ³ x 67.45 m ³ =212083.03/- Rate admissible <u>3040/m³ x 67.45 m³ = 205048/-</u> Excess amount sanctioned-7035.03 5% Tender excess= 351.75 5% OH =351.75 Total Excess amount sanctioned	7738.53
<u>IRC 9:</u> Providing 20mm thick premixed chipping carpet over existing blacktopped surface with departmental broken stone after thoroughly cleaning the surface with wire brushes, brass brooms and applying a priming coat of 5.0kg/10m ² and spreading the hot premix (formed of 0.27m ³ of departmental 12mm metal and 12.96kg bitumen/10m ²)rolling to dense surface then spreading the seal coat (comprising of a hot premix of 0.093m ³ of 6mm departmental metal and 8.64kg of bitumen/10m ²) again rolling including the cost of bitumen, oil and fuels, hire of brass brooms, camber board, power roller and other machines, watering, lighting and other charges etc. As per specification(total usage of bitumen 26.60kg/10m ²)	
Total work done : 3430.06 m ² Rate sanctioned: 2173.60/10m ² x 3430.06 m ² =745557.84 Rate admissible : 1904/10m ² x 3430.06 m ² =653083.42 Excess amount sanctioned-92474.42 5% Tender excess= 4623.72 5% OH =4623.72 Total Excess amount sanctioned	101721.86

(iii) SDP Nilackal-Repairs and maintenance to the damaged road from Palliyarakkavu Jn to Valayittakulam Jn

CBV No: 46/7-15

Name of contractor: S R Rajendran Nair

M Book: SDP/535/12-13
Cheque No. & Amount: Rs. 664937/- (032168/08.07.15)

Particulars	Excess amount sanctioned (Rs.)
<u>Item No 1 of CBV(Supplying and Stacking 36mm broken stone)</u> Quantity of Broken stone-33.06 m3 Rate Sanctioned-1652.75/m ³ x 33.06 m ³ =54639.91 Rate admissible-1612.27/m ³ x 33.06 m ³ =53301.64 Excess-1338.27/- 5% Tender excess= 66.91 5% OH =66.91 Total Excess amount sanctioned	1472.09
<u>Item No 2 of CBV(Supplying and Stacking 12mm broken stone)</u> Quantity of Broken stone-45.98 m3 Rate Sanctioned-1993.75/m ³ x 45.98 m ³ =91672.62 Rate admissible-1953.27/m ³ x 45.98 m ³ =89811.35 Excess-1861.27/- 5% Tender excess= 93.06 5% OH =93.06 Total Excess amount sanctioned	2047.39
<u>Item No3 of CBV(Supplying and Stacking 6 mm broken stone)</u> Quantity of Broken stone-15.32 m3 Rate Sanctioned-1668.15/m ³ x 15.32 m ³ =25556.05 Rate admissible-1627.67/m ³ x 15.32 m ³ =24935.90 Excess-620.15/- 5% Tender excess= 31 5% OH =31 Total Excess amount sanctioned	682.15
<u>IRC 5:</u> Filling up potholes (cut and formed to regular shapes and all loose and defective materials removed) applying a priming coat of hot bituen using 36 mm departmental broken stone and compacting with power roller to get a compact surface and applying hot bitumen by a pressure sprayer with all conveyance including the cost of bitumen, oil, fuels, hire of brass brooms, camber board, power roller and other machines, watering, lighting and other charges etc. As per specification (total use of bitumen is 27.50kg/m3)	
Total work done : 33.06 m ³ Rate sanctioned: 3144.3/m ³ x 33.06 m ³ = 103950.55 Rate admissible 3040x m ³ x 33.06 m ³ = 100502.4 /- Excess amount sanctioned-3448.15 5% Tender excess= 172.4 5% OH =172.4 Total Excess amount sanctioned	3792.95
<u>IRC 9:</u> Providing 20mm thick premixed chipping carpet over existing blacktopped surface with departmental broken stone after thourouly cleaning the surface with wire brushes, brass brooms and applying a priming coat of 5.0kg/10m2 and sprading the hot premix (formed of 0.27m3 of departmental 12mm metal and 12.96kg bitumen/10m2)rolling to dense surface then spreadingthe seal coat (comprising of a hot premix of 0.093m3 of 6mm departmental metal and 8.64kg of bitumen/10m2) again rolling including the cost of bitumen, oil and fuels, hire of brass brooms, camber board, power roller and other machines, watering, lighting and other charges etc. As per specification(total usage of bitumen 26.60kg/10m2)	

Total work done : 1703.12 m ² Rate sanctioned: 2173.60/10m ² x 1703.12 m ² =370190.16/- Rate admissible : 1904/10m ² x 1703.12 m ² =324274.04 Excess amount sanctioned-45916.12 5% Tender excess= 2295.80 5% OH =2295.80 Total Excess amount sanctioned	50507.72
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An Audit enquiry no.6 dated 20.07.2018 was served regarding this, but no reply has been furnished. The total amount sanctioned in excess Rs.259066.25 may be recovered from the officers responsible and remitted to concerned account.

8-6. Workers Welfare Fund not remitted-Loss Rs.422155/-

As per Kerala Construction Workers Welfare Fund Act 1999, Section 8 (2) and Circular No.2173/C-3/97 dated 18.03.97, it is mandatory to deduct 1% of amount towards Welfare Fund from the work bill which involves labour components, and to remit to the Welfare Fund of the employees. But in the following cases, the same has not been deducted. This has resulted in excess payment.

Sl. No.	Particulars	Name of Contractor & M Book No.	Excess paid (Rs.)
01	Bhandaram & accommodation office – Electrification –urgent repairs in Sabarimala Expenditure – 147946/- Voucher No.- 7/9-15 Cheque No. - 32242/04.09.15	SDP/595/12-13	1480
02	Repair of damaged electrical accessories in existing electrical installation at Sabarimala Expenditure - 65440 Voucher No.- 8/9-15 Cheque No. - 32242/04.09.15	SDP/593/12-13	654
03	Disposal of garbages at Nilackal overhaul & operation of incinerator – 1190 ME M & M Expenditure – 1114275/- Voucher No.- 10/9-15 Cheque No. - 32244/04.09.15	SDP/643/12-13	11143
04	Temporary illumination and light arrangements to temple structure and various buildings, arrangements to Police shelters and fire point etc at Sabarimala Expenditure – 482170/- Voucher No.- 11/9-15 Cheque No. - 32245/04.09.15	--	4822
05	Additional accommodation of Police constructing temporary shed – 1190 ME M & M Expenditure – 123115/- Voucher No.- 17/9-15 Cheque No. - 32249/11.09.15	--	1231
06	Providing temporary light arrangements using Generator on hire basis along the DB Road from KSRTC Station Chalakkayam – 1190 ME M & M Expenditure – 540026/- Voucher No.- 19/9-15 Cheque No. - 32250/11.09.15	SDP/693/12-13	5400

07	Lighting arrangements hiring Generator – Police shed at Chalakkayam providing uninterrupted power supply – 1190 ME M & M Festival Expenditure – 442194/- Voucher No.- 20/9-15 Cheque No. - 32250/11.09.15	SDP/692/12-13	4422
08	Implementation of Sabarimala Master Plan – Construction of accommodation block No. III for officers of various departments at Nilakkal base camp block 2 nd floor providing electrification Expenditure – 177709/- Voucher No.- 24/9-15 Cheque No. - 32308/11.09.15	SDP/559/12-13	1777
09	Implementation of Sabarimala Master Plan – Construction of accommodation block Nilakkal base camp Block No. I 2 nd floor providing electrification Expenditure – 177733/- Voucher No.- 25/9-15 Cheque No. - 32308/11.09.15	SDP/561/12-13	1777
10	Putting up temporary shed for Oxygen Parlour – Annadana Mandapam – cum-dolly shed – door frame metal detector Expenditure - 220966/- Voucher No.- 27/9-15 Cheque No. - 32252/15.09.15	SDP/605/12-13	2210
11	Providing temporary light arrangements to the Baily Bridge-Sabarimala 1187 ME M & M Festival Expenditure – 100646/- Voucher No.- 49/7-15 Cheque No. - 32170/08.07.15	--	1006
12	1187 ME M & M Festival – Providing temporary light arrangements to the Q Complex at Saramkuthy Expenditure – 126977/- Voucher No.- 50/7-15 Cheque No. - 32170/08.07.15	SDP/51/11	1270
13	1190 ME M & M Festival - Providing street light arrangements from Police barracks upto the newly constructed service road Expenditure – 250561/- Voucher No.- 52/7-15 Cheque No. - 32258/08.07.15	SDP/326/11	2506
14	Providing under Ground cables and street light poles suitable for installing LED light fittings in lower Thirumuttam at Sabarimala -1190 ME M & M Festival Expenditure – 217337/- Voucher No.- 54/7-15 Cheque No. - 32260/10.07.15	SDP/596/2012-13	2173
15	1190 ME M & M Festival – Labour charges for engaging Generator operator and electricians in various points at Sabarimala Expenditure – 340543/-	SDP/192/12-13	3405

	Voucher No.- 61/7-15 Cheque No. - 32172/10.07.15		
16	1190 ME M & M Festival – Providing LED light fittings in Aravana Plant at Sabarimala Expenditure – 251352/- Voucher No.- 55/7-15 Cheque No. - 32260/10.07.15	SDP/597/12-13	2514
17	Supply and drawing under Ground cable from 250 KVA DG control room, Distribution Panel boards of Street light fittings along Chandranandan road Expenditure – 408357/- Voucher No.- 56/7-15 Cheque No. - 32260/10.07.15	SDP/602/12-13	4084
18	SDP Pampa – Monthly pooja engaging Scavengers & Cleaners and Plumbers for rooms and various buildings at Pampa Expenditure – 352222/- Voucher No.- 36/8-15 Cheque No. - 32185/06.08.15	SDP/480/12-13	3522
19	SDP Pampa – 1189 ME M & M Festival – Putting up temporary shed over sludge drying bed at STP Cheriyanavattom, Pampa Expenditure – 131395/- Voucher No.- 48/8-15 Cheque No. - 32188/07.08.15	SDP/196/12-13	1314
20	SDP Nilakkal – 1190 ME M & M Festival – Engaging Cleaning Assistants -Cleaning Offices and various buildings Expenditure – 271958/- Voucher No.- 49/8-15 Cheque No. - 32188/07.08.15	SDP/657/12-13	2720
21	SDP Sabarimala – 1189 ME M & M Festival – Annual maintenance and serving to the high mask lighting system at Sabarimala Expenditure – 124578/- Voucher No.- 52/8-15 Cheque No. - 32190/07.08.15	--	1246
22	SDP Sabarimala – 1189 ME M & M Festival – Providing CCTV system to the Devaswom Bhandaram and temple premises at Sabarimala Expenditure – 352143/- Voucher No.- 59/8-15 Cheque No. - 32193/11.08.15	--	3521
23	SDP Nilakkal – 1189 ME M & M Festival – Cleaning temple tank of various locations Nilakkal Expenditure – 106106/- Voucher No.- 60/8-15 Cheque No. - 32194/11.08.15	--	1061
24	SDP Sabarimala – R & R the electrical equipment installation computer system during monthly pooja, utsavam vishu during 6/4 to 10/14 Expenditure – 89946/- Voucher No.- 61/8-15 Cheque No. - 32195/11.08.15	--	899

25	SDP Nilakkal – 1190 ME M & M Festival – Sprinkling water to lesser the severity of dust beside road & parking area at Nilakkal Expenditure – 154958/- Voucher No.- 96/8-15 Cheque No. - 32197/21.08.15	SDP/653/12-13	1550
26	SDP Nilakkal – 1190 ME M & M Festival – Cleaning parking ground and premises of building & road side Expenditure – 147050/- Voucher No.- 97/8-15 Cheque No. - 32197/21.08.15	SDP/41/2005	1471
27	SDP Sabarimala – Cleaning the public latrines at Sabarimala during monthly pooja and other temple opening days from 11.02.14 to 24.10.14 Expenditure – 2587844/- Voucher No.- 152/8-15 Cheque No. - 32208/20.08.15	SDP/461/12-13	25878
28	SDP Pampa – 1190 ME M & M Festival – Overhauling & operation of sewage treatment plan by engaging labour, supply of spares & chemicals Expenditure – 5460575/- Voucher No.- 156/8-15 Cheque No. - 32210/25.08.15	SDP/497/12-13	54606
29	SDP Pampa – 1190 ME M & M Festival – Providing sound system for public address at Pampa and Nilakkal including arrangement against pickpockets etc Expenditure – 163240/- Voucher No.- 157/8-15 Cheque No. - 32211/25.08.15	SDP/689/12-13	1632
30	SDP Nilakkal – 1190 ME M & M Festival – Wiring to the temporary sheds for Police force including temporary illumination and Gopuram using Serial lamps Expenditure – 163240/- Voucher No.- 158/8-15 Cheque No. - 32211/25.08.15	SDP/696/12-13	1632
31	SDP Pampa – 1190 ME M & M Festival – Providing 400 w MH Lamp on hire basis for stand by lighting in the service road using Generator Expenditure – 99907/- Voucher No.- 159/8-15 Cheque No. - 32212/25.08.15	SDP/556/12-13	999
32	SDP Pampa – 1190 ME M & M Festival – Providing Generator set on hire basis for light arrangements along the road, Police & Fire force shed at Plappally Expenditure – 189097/- Voucher No.- 160/8-15 Cheque No. - 32212/25.08.15	SDP/700/12-13	1891
33	SDP Pampa – 1190 ME M & M Festival – Providing 400 w MH Lamp on hire basis for stand by lighting in the service road from Pampa to Marakkoottam using department	SDP/567/12-13	1281

	supply Generator Expenditure – 128123/- Voucher No.- 161/8-15 Cheque No. - 32212/25.08.15		
34	SDP Pampa – 1190 ME M & M Festival – Providing Generator set on hire basis during KSEB power failure in STP Pampa Expenditure – 136560/- Voucher No.- 162/8-15 Cheque No. - 32212/25.08.15	SDP/566/12-13	1366
35	SDP Sabarimala – 1190 ME M & M Festival – Providing Sign boards Expenditure – 550819/- Voucher No.- 165/8-15 Cheque No. - 32214/25.08.15	SDP/551/2012-13	5508
36	SDP Sabarimala – Repair & Maintenance to the LPG Burner at Sopanam, Annadanam and preparation of medicated drinking water Expenditure – 218522/- Voucher No.- 166/8-15 Cheque No. - 32214/25.08.15	SDP/554/2012-13	2185
37	SDP Sabarimala – 1189 ME M & M Festival – Labour charges for engaging Generator operators & Electrification in various points at Sabarimala Expenditure – 271971/- Voucher No.- 173/8-15 Cheque No. - 32218/25.08.15	SDP/424/2012-13	2720
38	SDP Sabarimala – 1190 ME M & M Festival – Providing LED light fitting at lower Thirumuttam Expenditure – 406296/- Voucher No.- 174/8-15 Cheque No. - 32219/25.08.15	SDP/714/2012-13	4063
39	SDP Sabarimala – Repair & Maintenance to latrine block No. G I providing interlocking cobble around latrine block Expenditure – 297000/- Voucher No.- 178/8-15 Cheque No. - 32221/25.08.15	SDP/688/2012-13	2970
40	SDP Sabarimala – Cleaning room & toilets in various building at Sabarimala under the possession of Travancore Devaswom Board Expenditure – 693000/- Voucher No.- 182/8-15 Cheque No. - 32224/25.08.15	SDP/224/2009	6930
41	SDP Pampa – Implementation of Sabarimala Master Plan – Construction of a Mess cum accommodation building for special duty staff 2 nd floor providing electrification Expenditure – 192950/- Voucher No.- 183/8-15 Cheque No. - 32285/25.08.15	SDP/562/2012-13	1930
42	SDP Sabarimala – 1190 ME M & M Festival – Providing bulk head fittings at Sabari niwas guest house Expenditure – 261742/- Voucher No.- 192/8-15 Cheque No. - 32292/26.08.15	SDP/726/2012-13	2617

43	SDP Sabarimala – 1190 ME M & M Festival – Urgent supply & installation of additional electrical materials at Sabarimala Expenditure – 171500/- Voucher No.- 193/8-15 Cheque No. - 32292/26.08.15	SDP/706/2012-13	1715
44	SDP Sabarimala – 1190 ME M & M Festival – Supply & replacing damaged fluorescent fittings ceiling fans, wall mounting fans & exhaust fans Expenditure – 352800/- Voucher No.- 194/8-15 Cheque No. - 32292/26.08.15	SDP/765/2012-13	3528
45	SDP Sabarimala – 1190 ME M & M Festival – Wiring the Malikkappuram vazhipadu counter Expenditure – 98000/- Voucher No.- 195/8-15 Cheque No. - 32292/26.08.15	SDP/512/2012-13	980
46	SDP Sabarimala – Providing tree guard to the various trees at Sabarimala Expenditure – 445500/- Voucher No.- 200/8-15 Cheque No. - 32297/26.08.15	SDP/784/2012-13	4455
47	SDP Sabarimala – 1190 ME M & M Festival – Providing CCTV to Devaswom Bhandaram and temple premises, accommodation office and guest house at Sabarimala Expenditure – 567715/- Voucher No.- 202/8-15 Cheque No. - 32225/26.08.15	SDP/705/2012-13	5677
48	SDP Sabarimala – Repair & Maintenance to the bathroom at Pandithavalam (80 units) Expenditure – 198000/- Voucher No.- 203/8-15 Cheque No. - 32226/26.08.15	SDP/678/2012-13	1980
49	SDP Sabarimala – 1190 ME M & M Festival – Repair & Maintenance to comfort station at various places Expenditure – 287100/- Voucher No.- 204/8-15 Cheque No. - 32226/26.08.15	SDP/682/2012-13	2871
50	SDP Sabarimala – 1190 ME M & M Festival – Providing temporary roof to the queue arrangements between Marakkootam ‘U’ turn & north side of lower Thirumuttam Expenditure – 198000/- Voucher No.- 205/8-15 Cheque No. - 32227/26.08.15	SDP/679/2012-13	1980
51	SDP Sabarimala – 1190 ME M & M Festival – Putting up shed for Oxygen parlour & supply of medicated water during the traditional route Expenditure – 227700/- Voucher No.- 206/8-15 Cheque No. - 32227/26.08.15	SDP/679/2013-14	2277
52	SDP Sabarimala – 1190 ME M & M Festival – Putting up temporary shed for accommodating Police & Fire Force special duty staff Expenditure – 633600/-	SDP/679/2012-13	6336

	Voucher No.- 207/8-15 Cheque No. - 32227/26.08.15		
53	SDP Sabarimala – 1190 ME M & M Festival – Rewiring of the existing electrical installation to the Kitchen area Expenditure – 107800/- Voucher No.- 215/8-15 Cheque No. - 32227/26.08.15	SDP/719/2012-13	1078
54	SDP Sabarimala – 1190 ME M & M Festival – Rewiring of the existing electrical installation to the Melsanthi room and Ulkkazhakam Expenditure – 137200/- Voucher No.- 216/8-15 Cheque No. - 32227/26.08.15	SDP/513/2012-13	1372
55	SDP Sabarimala – 1190 ME M & M Festival – Repair & replacement of damaged electrical accessories in the existing electrical installation of the temple structure and various buildings at Sabarimala Expenditure – 576075/- Voucher No.- 218/8-15 Cheque No. - 32230/26.08.15	SDP/589/2012-13	5761
56	SDP Sabarimala – 1190 ME M & M Festival – Engaging cleaning staff for cleaning temple premises and other places in connection with opening days 2015 (Kumbham, Meenam, Utsavam & Vishu) Expenditure – 455363/- Voucher No.- 219/8-15 Cheque No. - 32231/26.08.15	SDP/675/2012-13	4554
57	SDP Nilakkal – 1190 ME M & M Festival – Providing temporary barricade at Nilakkal parking ground and other sector Expenditure – 221041/- Voucher No.-220/8-15 Cheque No. - 32231/26.08.15	SDP/663/2012-13	2210
58	SDP Nilakkal – 1190 ME M & M Festival – Engaging plumbers to attend the day to day maintenance of water supply Expenditure – 258387/- Voucher No.- 221/8-15 Cheque No. - 32231/26.08.15	SDP/656/2012-13	2584
59	SDP Nilakkal – 1190 ME M & M Festival – Improve environmental upkeep – digging aerobic pits suggested by Kerala Pollution Control Board Expenditure – 110821/- Voucher No.- 222/8-15 Cheque No. - 32231/26.08.15	SDP/646/2012-13	1108
60	SDP Nilakkal – 1190 ME M & M Festival – Posting scavengers for cleaning toilets and bathrooms attached to various buildings Expenditure – 160726/- Voucher No.- 224/8-15 Cheque No. - 32231/26.08.15	SDP/655/2012-13	1607
61	SDP Sabarimala – 1190 ME M & M Festival – Repair & Maintenance to the Police barrack A, B,	--	3960

	C, D Expenditure – 396000/- Voucher No.- 225/8-15 Cheque No. - 32231/26.08.15		
62	SDP-Sabarimala – Cleaning the public latrines at sabarimala during the monthly pooja (kumbhom, meenom) Ulsavam and vishu from 12.02.15 to 10.03.15 Expenditure – 1106791 Ch.No.023478/31.3.16 CBV-68/3-16	Ajish Bhanu M.B.No.SDP/ 782/12-13	11068
63	SDP-Pamba – M&M Festival in 1190ME – Cleaning various building, posting of scavengers Expenditure – 263199 Ch.No.023481/31.3.16 CBV-76/3-16	V.P.Sugathan M.B.No.SDP/ 801/12-13	2632
64	SDP – Pamba – Cleaning the premises of Pamba and traditional route in connection with medavishu festival to midhunam monthly pooja 1191 ME Expenditure – 70004 Ch.No.023481/31.3.16 CBV-75/3-16	V.P.Sugathan M.B.No.SDP/ 952/12-13	700
65	Engaging pipe line fitters and chlorine operation – Monthly pooja (vishu ulsavam) in 2015 Expenditure – 253632 Ch.No.023475/30.3.16 CBV-63/3-16	K.M.Thankappan Pillai M.B.No.SDP/3/14	2536
66	SDP – Nilackal M&M festival 1191 ME sprinkling water to lesser severity of dust beside road and parking area Expenditure – 189156 Ch.No.023474/30.3.16 CBV-62/3-16	S.Manusankar M.B.No.SDP/39/14	1892
67	Sabarimala Devaswom – Engaging labour for attending the repair and replacement to the electrical equipment installation, electric furnace wet power grinder and computer system etc in connection with monthly pooja, ulsavam, vishu, during the period from 4/15 Expenditure – 115638 Ch.No.023471/23.3.16 CBV-46/3-16	C.SureshKumar	1156
68	Sabarimala Devaswom – M&M festival in 1190ME- supply and replacing the damaged fluorescent tube light fitting, ceiling fans, wall mounting fan and exhaust fan etc in various building at Sabarimala Expenditure – 666822 Ch.No.032389/8.3.16 CBV-34/3-16	DSK Electric Power M.B.No.SDP/765	6668
69	Sabarimala Devaswom M&M festival in 1190ME rewiring to the devaswom mess kitchen area and boiler room reg Expenditure – 372260 Ch.No.023466/8.3.16 CBV-32/3-16	DSK Electric Power M.B.No.SDP/ 719/12-13	3722

70	Sabarimala Devaswom – M&M festival in 1190ME – Rewiring to the Melsanthy room and ulkzhakam room reg- Expenditure – 266203 Ch.No.023466/8.3.16 CBV-31/3-16	DSK Electric Power M.B.No.SDP/ 513/12-13	2662
71	Sabarimala Devaswom – M&M festival in 1190ME – Rewiring of the existing electrical installation to the Thanthri room and urgent replacement Expenditure – 193100 Ch.No.023466/8.3.16 CBV-30/3-16	DSK Electric Power M.B.No.SDP/ 710/12-13	1931
72	Sabarimala Devaswom – Engaging electrician at Sannidanam during the period from 21.1.15 to 31.1.15 Expenditure – 67788 Ch.No.023471/23.3.16 CBV-44/3-16	C.SureshKumar M.B.No.SDP/ 598/12-13	678
73	SDP-Pamba-M&M festival in 1190ME putting up temporary shed for accommodating policeman and other special duty staff at chalakkayam Expenditure – 348893 Ch.No.023453/23.2.16 CBV-73/2-16	Ajish bhanu M.B.No.SDP/ 638/12-13	3488
74	SDP-Pamba-Cleaning the new policemen hall surroundings and toilet in the dormitory building- Posting of scavengers and cleaners Expenditure – 49940 Ch.No.023452/23.2.16 CBV-71/2-16	K.P.Raju M.B.No.SDP/ 808/12-13	499
75	SDP-Sabarimala – M&M festival in 1190ME – Cleaning and painting of filter , clarifier, tube settler, pipeline etc in the water purification plant at Bhasmakkulam Expenditure – 57000 Ch.No.023449/23.2.16 CBV-66/2-16	CINZAC ENGINEERS M.B.No.SDP/ 498/12-13	570
76	AMC Covering software administration, operation and maintenance support for the software implemented for accommodation, attendance and inventory management Expenditure – 589050 Ch.No.032383/16.2.16 CBV-56/2-16	Athnasia Solution(p) ltd M.B.No.SDP/ 105/12-13	5890
77	SDP-M&M festival in 1190ME- Providing temporary light arrangement using DG set on hire basis at Elavunkal Expenditure – 359054 Ch.No.023446/16.2.16 CBV-50/2-16	G.Sivan M.B.No.SDP/ 695/12-13	3590
78	SDP- Nilackal M&M festival in 1190ME – Putting up temporary shed for accommodating policeman and other special duty staff at Nilackal and Plappally Expenditure – 941020 Ch.No.023443/6.2.16	Lincy Thomas.S MB.SDP/654/12-13	9410

	CBV-42/2-16		
79	SDP-M&M festival in 1190ME- Providing temporary light arrangement using DG set on hire basis at Temple premises, shed and parking stand at Nilackal Expenditure – 169090 Ch.No.033442/7.2.16 CBV-44/2-16	G.Sivan MB.No.SDP/ 697/12-13	1690
80	SDP-Sabarimala- M&M festival in 1189ME – Supplying and keeping of high dielectric capacity rubber mat to prevent human casualty due to electric shocks and high voltage. Expenditure – 121500 Ch.No.023449/23.2.16 CBV-67/2-16	Cinzac Engineers MB.No.SDP/ 755/12-13	1215
81	SDP-Sabarimala- M&M festival in 1190ME – Operation of clarifier based WATER PURIFICATION PLANT for Bhasmakkulam Expenditure – 364954 Ch.No.023449/23.2.16 CBV-65/2-16	Cinzac Engineers MB.NO.SDP/ 353/11-12	3649
82	SDP-Sabarimala- M&M festival in 1190ME – Labour supply for boiler operators in various points at Sabarimala Expenditure – 602737 Ch.No.023449/23.2.16 CBV-64/2-16	Cinzac Engineers MB.NO.SDP/ 815/12-13	6027
83	SDP-Nilackal – Constructing Dwajam at Sabarimala conveying T.W pole. Expenditure – 207181 Ch.No.032378/4.2.16 CBV-1/2-16	K.P.Madhusoodhan an M.B.No.SDP/ 830/12-13	2071
84	Sabarimala Devaswom – M&M Festival in 1189ME – Providing exhaust fan at appom plants Expenditure – 119000 Ch.No.032361/1.1.16 CBV-6/1-16	Sreekumar.PS M.B.No.SDP/ 594/12-13	1190
85	SDP-Pamba-Providing PVC ceiling PVC ceiling to the GH top dining hall Expenditure – 47248 Ch.No.032363/6.1.16 CBV-57/1-16	K.P.Madhusoodha nan M.B.No.SDP/47/14	472
86	SDP-Pamba-M&M Festival in 1190ME – Providing GI pipe railing to Manalpuram Expenditure – 480911 Ch.No.032367/13.1.16 CBV-88/1-16	Madhusoodhanan Nair M.B.No.SDP/ 798/12-13	4809
87	SDP-Sabarimala-Supplying and Providing duro turf over the que platform infront of sopanam Expenditure – 188069 Ch.No.032397/23.3.16 CBV-56/3-16	K.M.Thankappan Pillai M.B.No.SDP/99/20 14	1880
88	SDP-Pamba-Cleaning the premises of Pamba and traditional route in connection with Medavishu festival to midhunam monthly pooja in 1190ME Expenditure – 70004 Ch.No.023481/31.3.16	V.P.Sugathan M.B.No.SDP/ 752/12-13	700

	CBV-75/3-16		
89	SDP-Nilackal-Installing place identification retro reflective board at various places Expenditure – 100701 Ch.No.032393/17.3.16 CBV-51/3-16	C.suresh M.B.No.SDP/16/2010	1007
90	SDP-Pamba-M&M Festival in 1190ME – Repairing conveying and fixing various sign boards along chalakkayam to Pamba Expenditure – 148326 Ch.No.023441/6.2.16 CBV-43/2-16	C.suresh M.B.No.SDP/743/12-13	1483
91	SDP-Pamba-M & M Festival in 1190 ME – Putting up temporary shed for accommodating policeman and other special duty staff at Nilackal and Plappally Expenditure – 941020 Ch.No.023443/6.2.16 CBV-45/2-16	Lincy Thomas M.B.No.SDP/654/12-13	9410
92	SDP-Pamba-Design, supply fabrication and erection of on line PH metre assembly for STP at cheriyanavattom Pamba Expenditure – 412200 Ch.No.032379/6.2.16 CBV-36/2-16	Environment laboratories (P)ltd M.B.No.SDP/855/12-13	4122
93	SDP-Pamba-Digging borewell at Pamba maramath office premises, Pamba Expenditure-390050 Ch.No.032381/6.2.16 CBV-40/2-16	M.V.Sunildut M.B.No.SDP/87/14	3900
94	SDP-Pamba-Digging borewell at Ganapathy temple premises Expenditure – 371754 Ch.No.032381/6.2.16 CBV-41/2-16	M.V.Sunildut M.B.No.SDP/88/14	3717
95	SDP-Pamba-M&M Festival in 1191ME – White washing, colour washing, painting letters, clearing jungle etc Expenditure – 137936 Ch.No.023451/23.2.16 CBV-69/2-16	S.Sabu M.B.No.SDP/60/14	1379
96	AMC – Covering software administration, operation and maintenance support for the software implemented for accommodation, attendance and inventory management of SBLA Expenditure – 589050 Ch.No.032383/16.2.16 CBV-56/2-16	Athnasia Solution (P) Ltd M.B.No.SDP/105/12-13	5890
97	SDP-Sabarimala – Security equipments owned by TDB and man power support for the year 2014-15 Expenditure – 891326 Ch.No032511/03.10.15 CBV-1/10-15	M/s Keltron Thrivandrum	8913
98	SDP-Pamba – Sundry works and providing Temporary Barricade at various points Expenditure – 196712	K.P.Madhusoodana n	1967

	Ch.No.032521/03.10.15 CBV-71/10-15		
99	SDP – Pampa-Repair and Maintenance to the Electrical installations in connection with monthly pooja, Ulsavam, Meda vishu and other Attavishesham days in pampa and Nilackel in 1189 -90 ME Expenditure – 129622 Ch.No.032522/09.10.15 CBV-72/10-15	D.Suresh	1296
100	Draining and cleaning the Kunnar Dam,Kumbalam thodu and checkdam in 2014 Expenditure – 112744 Ch.No.032525/13.10.15 CBV-76/10-15	K.M.Thankappan Pillai	1127
101	SDP – Nilackal cleaning the bio reaction and septic tank at Nilackal in connection with 1190 ME M&M Festival Expenditure –279201 Ch.No.032526/14.10.15 CBV-79/10-15	Ajeesh Bhanu	2792
102	SDP -Pampa-Cleaning the premises of Pampa and traditional route in connection with Monthly pooja in Kumbam to Meenasm Ulsavam in 1190ME Expenditure – 137705 Ch.No032530/31.10.15 CBV-110/10-15	V.P Sani Kumar	1377
103	Providing closed circuit Television system to Police Department for Effective crowd Manangement Expenditure –384606 Ch.No.032545/05.11.15 CBV-41/11-15	V.S. Raveendra Kumar	3846
104	Cleaning Police Control room toilet block, Posting of Scavengers and cleaners Expenditure –98688 Ch.No.032542/10.11.15 CBV38/11-15	K.P.Raju	987
105	Cleaning of Service road at Pampa Expenditure - Ch.No.032542/10.11.15 CBV-37/11-15	K.P.Raju	2662
106	Cleaning and spreading 6mm broken stone infront of medical centre and cleaning Nadapandal and sides Expenditure – 65614 Ch.No.032542/10.11.15 CBV-36/11-15	K.P.Raju	656
107	Unloading charges of cement and steel at Pampa Expenditure –121871 Ch.No.032541/10.11.15 CBV-35/11-15	S.Sabu	1218
108	Painting steel cot paced at various buildings at Pampa Expenditure – 158998 Ch.No.032410	Ajish bhanu	1590

	CBV-28/12-15		
109	Providing Temporary roof to the queue arrangements between Marakootam and U- Turn and North Nada of lower Thirumuttam Expenditure – 236916 Ch.No.023452/23.2.16 CBV-72/12-15	P.Renjith	2369
110	Putting up Temporary shed for Oxygen parlour and for the supply of medicated drinking water along traditional route from Neelimala to Sabarimala Expenditure – 362013 Ch.No.023418/19.12.15 CBV-73/12-15	P.Renjith	3620
111	Putting up temporary shed for accomodating Police and Fire force special duty staff Expenditure –925388 Ch.No.023418/19.12.15 CBV-74/12-15	P.Renjith	9254
112	Putting up Temporary shed for supply of medicated drinking water and oxygen parlour in connection with 1189 ME Ulsavam Expenditure – 89252 Ch.No.023418/19.12.15 CBV75/12-15	P. Renjith	893
113	Urgent repair and maintenance to the existing borewell for the Assistant Engineering Office Expenditure –133782 Ch.No.032420/25.12.15 CBV-80/12-15	M.V. Sunil dath	1338
114	Posting of plumbers and helpers regarding Expenditure - Ch.No.033442/7.2.16 CBV-81/12-15	T.R. Sasikumar	1212
115	Repair and Maintenance to Donor House(siva sakthi) Expenditure – 99367 Ch.No.023415/18.12.15 CBV-45/12-15	C.Suresh	994
116	Repair and Maintenance to Donor HouseIV Chinmudra Expenditure – 158591 Ch.No.023415/18.12.15 CBV-43/12-15	C.Suresh	1585
117	Repair and Maintenance to Donor House VI Tejaswini Expenditure – Ch.No.023415/18.12.15 CBV-44/12-15	C. Suresh	1642
118	Cleaning the traditional route and Swamy Ayyappan road Expenditure – 67905 Ch.No.023414/18.12.15 CBV-42/12-15	K.P. Raju	679
119	Implementation of LAN for Prasadam production and inventory management system Expenditure – 181300	Athnasia	1813

	Ch.No.023408/7.12.15 CBV-27/12-15		
120	Providing G I Sheet roof to the police mess side and painting Expenditure – 82487 Ch.No023411/7.12.15 CBV-30/12-15	S.Rajesh Kumar	824
121	SDP-Sabarimala M&M Festival in 1190 ME supply of spares - Annual overhauling and maintenance to the Aravana Payasam transfer pumping unit in the Aravana plant at Sabarimala Expenditure – 550101 Ch.No.032342/26.12.15 CBV- 32/12-15	Amur Industries	5501
122	Annual Maintenance to the Hammer mill 20x10 at flour mill at Sabarimala Expenditure – 40000 Ch.No.023412/18.12.15 CBV-51/12-15	Jacob kuruvilla	400
123	Sabarimala Devaswom 1190 M E M&M Servicing money conveyor system at Bhandaram Expenditure – 71280 Ch.No.023417/18.12.15 CBV-52/12-15	Jacob kuruvila	713
124	Supply of break motor and overhauling and repair of the elevator platform in the Bhandaram at Sabarimala Expenditure – 68025 Ch.No.023417/18.12.15 CBV-53/12-15	Jacob kuruvila	680
125	Supply and installation of 1.5 T split air conditioners at sabarimala melshanti room Expenditure – 60410 Ch.No.032345/11.12.15 CBV- 55/12-15	M/s Coolstars Punalur	604
126	Supply and installation of heavy duty wet grinders in 1190 ME Expenditure – 129060 Ch.No.032346/18.12.15 CBV-58/12-15	Jacob kuruvila	1290
127	Supply and fitting Geared motor for the use of Aravana conveyor at Aravana plant Expenditure – 63768 Ch.No.032346/18.12.15 CBV-57/12-15	Jacob kuruvila	637
128	Supply and installation of 1.5 T split air conditioners at Malikapuram Melshanti room Expenditure-55410 Ch.No.032345/11.12.15 CBV-56/12-15	M/s Coolstars Punalur	554
129		Total	4,22,155

The amount paid in excess may be made good and remitted to the Kerala Construction Workers Welfare Fund.

8-7. Purchase of Computer peripherals – stock register not produced – Payment held under objection – Rs. 493470/-

CBV	57/2-16
M Book No.	SDP/254/12-13
Cheque No.	032383/16.02.16
Invoice No.	ASPL/Inv-TDB/2015-16/7 dated 21.10.15

As per voucher no.57/2-16 an amount of Rs.493470 has been expended for the purchase of Computer peripherals (21 items) from Athnasia Solution (P) ltd. But the stock register in respect of the above items were not produced for verification. Hence the audit was not in a position to ascertain whether the items purchased has been taken to stock and used for Devaswom purpose and the payment is held under objection. An Audit Enquiry No.2 in this respect was served, but no reply was furnished.

9. MARAMATH DIVISION KOTTAYAM

9-1. Welfare fund not deducted – loss Rs.123695/-

As per KCWF Act 1999, section 8(2) and circular No.2173/C-3/97 dt 18.3.97, it is mandatory to deduct 1% of amount towards welfare fund from the work bill which involves labour components. But in the following cases, the same has not been deducted. This has resulted in excess payment.

Sl. No.	Particulars	Excess paid (Rs)
01	Pirakkadu Devaswom – Thrikkariyoor Gr.-Cleaning the Temple compound Expenditure – 45119 Ch.No.316072/26.8.15	451
02	Thodupuzha Santhikadu Devaswom – Thrikkariyoor Gr.-Providing light arrangement around the thirumuttom Expenditure – 160816 Ch.No.315849/11.5.15	1609
03	Karikode Devaswom – Kottakkakathu Sarppakavu -Thrikkariyoor Gr.- Putting up pandal for Ayilyampooja in 1189 ME Expenditure – 44582 Ch.No.315829/29.4.15	446
04	Thrikkariyoor Devaswom - Putting up of Pandal in connection with Temple ritual in 1190 ME Expenditure – 47775 Ch.No.315820/22.4.15	478
05	Nettikkadu Devaswom – Thrikkariyoor Gr - Putting up of Pandal in connection with SarppaPrathishta in 1190 ME Expenditure – 46200 Ch.No.315865/10.5.15	462
06	Njetturkavu Devaswom – Thrikkariyoor Gr - Putting up of Pandal in 1190 ME Expenditure – 40435 Ch.No.315821/27.4.15	404
07	Arakkulam Devaswom – Thrikkariyoor Gr – Providing CFL around the thirumuttom Expenditure – 118845	1188

	Ch.No.787375/15.6.15	
08	Alpara Devaswom – Thrikkariyoor Gr - Putting up of Pandal in 1190 ME Expenditure – 61310 Ch.No.316072/26.8.15	613
09	Pandavam Devaswom – Kottayam Gr – Providing temporary illumination during festival in 1190 ME Expenditure – 46478 Ch.No.315933/10.7.15	465
10	Pakkil Devaswom – Kottayam Gr – Repairs and replacement to the existing damaged electrical installation Expenditure – 47609 Ch.No.315963/20.7.15	477
11	Mavilanga Devaswom – Kottayam Gr – Urgent and replacement to the existing electrical installation to the temple structure Expenditure – 49699 Ch.No.315963/20.7.15	497
12	Nadavathur Devaswom – Kottayam Gr – Rewiring of Temple structure Expenditure – 341302 Ch.No.316024/24.8.15	3413
13	Thirunakkara Devaswom – Kottayam Gr – Providing 12.5 metre high mast lighting system at thirumuttom of Temple Expenditure – 503038 Ch.No.787450/9.9.15	5030
14	Padinjattukavu Devaswom – Thrikkariyoor Gr – Putting up Pandal in Navarathri Festival in 1190ME Expenditure – 42966 Ch.No.316072/26.8.15	430
15	Keezhillam Devaswom – Thrikkariyoor Gr – Putting up Pandal for Festival in 1190ME Expenditure – 121102 Ch.No.316072/26.8.15	1211
16	Iringole Devaswom – Thrikkariyoor Gr – Painting to the old compound wall south west side of main entrance Expenditure – 49198 Ch.No.316071/26.8.15	492
17	IringoleDevaswom – Thrikkariyoor Gr – Putting up Pandal for Navarathri Festival in 1190ME Expenditure – 93446 Ch.No.316001/4.8.15	934
18	Keezhillam Devaswom – Thrikkariyoor Gr – Putting up Pandal for sabarimala edathavalam in connection with M&M Festival in 1190ME Expenditure – 53036 Ch.No.316007/8.15(CBV.No.75/8-15)	530
19	Nellikadu Devaswom – Thrikkariyoor Gr – Providing Pandal in connection with Ashtami Rohini festival 1190ME Expenditure – 41272 Ch.No.316178/13.1.16	413
20	Alpara Devaswom – Thrikkariyoor Gr – Rewiring the existing electrical installation to the temple structure	4584

	Expenditure – 458357 Ch.No.316086/1.9.15	
21	Perumbavoor Devaswom – Thrikkariyoor Gr – Putting up Pandal for edathavalam in connection with M&M Festival in 1190ME Expenditure – 99661 Ch.No.316022/24.8.15	997
22	Kadakkal Devaswom-Vaikom Group -Providing electrification to Annadanappura and providing street lights arrangements to the kulikkadavu	2662
23	Karikkodu Devaswom-Vaikom Group -Providing electrification to the newly constructed Saphahamandapam and Nadapandal	2449
24	Thirupuram Devaswom-Vaikom Group –Putting up pandal in connection with 1189 ME festival	477
25	Udayaniperoor Devaswom-Vaikom Group -Providing temporary illumination using DG set in connection with 1190 ME festival	473
26	Karikkodu Devaswom-Vaikom Group -Providing temporary illumination work in connection with 1190 ME festival	284
27	Pattanakkadu Devaswom-Vaikom Group -Providing temporary illumination work in connection with 1190 ME utsavam	322
28	Mangattukavu Devaswom-Vaikom Group -Providing temporary illumination work in connection with 1189 ME utsavam	348
29	thrichattukulam Devaswom-Vaikom Group –Cleaning the septic tank	365
30	Udayanapuram Devaswom-Vaikom Group –Maintenance of existing electrical installation to the temple central store room	1423
31	Thirupuram Devaswom-Vaikom Group –Electrification newly constructed Gopuram and maintenance of the existing electrical installation	1335
32	Thirumoozhikkulam Devaswom-Vaikom Group -Providing LED flood light to main Gopuram	321
33	Edayazham Devaswom-Vaikom Group - Urgent electrical repair and maintenance to the temple structure	209
34	Aroor Devaswom-Vaikom Group - Putting up Pandal in connection with 1190 ME festival	387
35	Thuravoor Devaswom-Vaikom Group – Repair and maintenance to to the 110 KVA DG set	471
36	Thuravoor Devaswom-Vaikom Group – Replacement and maintenance of electrical fitting	438
37	Ezhupunna Puthukulangara Devaswom-Vaikom Group – Providing yard light arrangements to the temple premises	2741
38	Thrippakkudam Devaswom -Vaikom Group - Putting up Pandal in connection with 1190 ME festival	461
39	Mangalathu Devaswom -Vaikom Group - Rewiring of temple structure	1459
40	Vadakkunnappuzha Devaswom - Rewiring the existing electrical installation to the temple structure	3248
41	Thearthanam Devaswom -Vaikom Group - Rewiring of temple structure and providing street light arrangement	3737
42	Elamkutti Devaswom -Vaikom Group - Putting up Pandal in connection with 1190 ME festival	433

43	TV Puram Devaswom -Vaikom Group - Providing Pandal in connection with 1190 ME Utsavam	437
44	Thrichattukulam Devaswom -Vaikom Group - Putting up Pandal in connection with 1190 ME Utsavam	1282
45	Chirakkadavu Devaswom - Mundakkayam Group – Providing temporary light arrangement	495
46	Erumely Devaswom – Mundakkayam Group – Cleaning the Devaswom compound and parking ground	489
47	Peerumedu Devaswom – Mundakkayam Group – Providing additional facility for Viripandal in connection with 1190 ME M & M Festival	499
48	Karikkattoor Devaswom-Mundakkayam Group-Electrification of Viripandal and Kanikkamandapam	497
49	Chirakkadavu Devaswom-Mundakkayam Group-Urgent replacement of maintenance to existing damaged electrical installation of Sadyalayam	497
50	Kodukapalam Devaswom –Mundakkayam Group-Electrification to the Anakkottil, Anndanamandapam and replacement and Maintenance of existing damaged electrical installation of temple structure	489
51	Chirakkadavu Devaswom –Mundakkayam Group-Putting up Pandal in connecting with Ayilliam Pooja	301
52	Vandiperiyar Devaswom –Mundakkayam Group-Providing additional light arrangement	463
53	Kodungoor Devaswom –Mundakkayam Group-Putting up Pandal in connection with 1189 ME Festival	263
54	Ponkunnam Cheruvallikkavu Devaswom –Mundakkayam Group-Providing street light fittings to Arattuvazhy	6298
55	Erumeli Petta Devaswom –Mundakkayam Group-Providing temporary shed in connection with 1190ME M&M Festival	2829
56	Vandiperiyar Sathram compound –Mundakkayam Group-Putting up temporary shed for accommodating special duty staff attached	1580
57	Erumeli Devaswom –Mundakkayam Group-Providing 12.5 high mast lighting system at Batting bhat	5030
58	Erumeli Devaswom –Mundakkayam Group-Maintenance to the Checkdam at Manimala river-Kuratty	466
59	Erumeli Devaswom –Mundakkayam Group-Standardisation of existing electrical installation to the temple structure, nadapandal shopping complex and bathing ghat	5345
60	Erumeli Devaswom –Mundakkayam Group-Providing temporary light arrangements and sound system	458
61	Vezhapra Kottarathil Devaswom –Ettumanoor Group-Repairs and maintenance to existing electrical fittings	366
62	Ettumanoor Devaswom –Ettumanoor Group-Providing temporary light and illumination	497
63	Vasudevapuram Devaswom –Ettumanoor Group-urgent repair and maintenance to exiting electrical installation	495
64	Elamakkudy Devaswom –Ettumanoor Group-Electrification to newly constructed nadapanthal	498
65	Ettumanoor Devaswom –Ettumanoor Group-Rewiring of existing	2725

	electrical installation to Kalyanamandapam	
66	Ettumanoor Devaswom –Ettumanoor Group-Providing LED flordlight fitting to Arattuchirapu mandapam	1702
67	Eraveeswaram Devaswom –Ettumanoor Group-Putting up temporary bitt up panthal	1735
68	Executive Engineer Office Kottayam-Rewiring and maintenance of innovated office building	2498
69	Thirunakkara Devaswom –Kottayam Group-Putting pandal inconnection with Festival in 1190 ME	2487
70	Kumarakom Puthiyakavu Devaswom –Kottayam Group-Putting up pandal in connection with ulsavam 1190 ME	415
71	Thiruvarpur Devaswom –Kottayam Group-Putting up pandal in connection with Festival 1190ME	1792
72	Pandavam Devaswom –Kottayam Group-Providing temporary built up pandal and viripandal in connection with Festival 1190ME	815
73	Thaliyil Devaswom –Kottayam Group-Putting uppandal in connection with 1190 ME Festival	375
74	Thevankunnu Devaswom –Kottayam Group-Replacing electrical fitting of temple structure	277
75	Parappadom Devaswom –Kottayam Group-Draining cleaning the temple pond	462
76	Thirunakka Devaswom –Kottayam Group-Providing temple light arrangement and sound system in ornamental gopuram	488
77	Thottakkadu Devaswom –Kottayam Group-Putting up pandal inconnection with festival 1190ME	494
78	Kannankulangara Devaswom –North Paravur Group-Putting up panthal in north side of oottupura	1134
79	Peruvanam Devaswom –Supply and creation of ACP sign board with LED light and acrylic letters	2279
80	Aluva Mahadevar Devaswom –Providing temporary illumination in connection with 1190ME M&M Festival	792
81	Peruvaram Devaswom –Rewiring of existing electrical installation to the oottupura, Devaswom Office and Stage	5032
82	Aluva Mahadevar Devaswom –Providing light and sound system in connection with Karkidakavavu Festival	328
83	Aluva Mahadevar Devaswom –Providing LT stay set and laying 3 phase arial bunched cable (ABC) for giving overhead sewice line etc	3890
84	Thirumoozhikkulam Devaswom –Providing electrification to Annadana mandapam	1331
85	Aluva Mahadevar Devaswom –Sivarathri 1189 ME-Providing traffic barricades	2562
86	Keerankuzhy Devaswom –Providing the existing electrical installation to the temple structure of providing CFL fittings to the existing post	4936
87	Thekkumala Devaswom –Rewiring to the temple structure and providing street light arrangements using CFL to the path way	3859
88	Dwaraka Devaswom Guest House attached to Aluva Sreekrishna	2545

	Swamy Devaswom – Providing AC, TV set and certain repair and maintenance to the existing electrification installation	
	Total	123695

The matter was enquired vide Audit Enquiry No.14 dated 19.06.18 but no reply was furnished. Hence the amount may be realized from the officers responsible and remitted to KCWF.

9-2. Contractors Profit paid for the Beneficiary committee's (Temple Advisory Committee) work- Disallowed Rs.425631/-

As per the condition of the Government circular no.27582/P-3/99 dated 29.6.99, Contractors Profit (10%) is not admissible for the works which were executed through beneficiary committees (TAC). But in certain cases CP (10%) was seen paid to the works which were executed through Beneficiary Committees. This is not regular. The details are given below.

Sl. No.	Particulars		Loss (Rs)
01	Karikode Devaswom – Thrikkariyoor Gr - Reconstructing damaged compound wall and elevating thirumuttom around Elamkavu		36886.67
	Contractor	Sri. K.B.Reghunathan Nair (TAC)	
	CBV No.	68/4-15	
	Expenditure	424012	
	Quantity of work done	405753.29	
	Cheque No.	315789/4.4.15	
	M Book	950 K/11-12	
	Amount paid with CP	405753.29(excluding OH 5%)	
	Amount admissible without CP	368866.62 405753.29/110 x100	
	Excess paid	36886.67	
02	Thiruvallloor Devaswom in North Paravur Group-Urgent repairs and maintenance to the Devaswom Office		20188.94
	Contractor	Sri. P.B. Baiju (TAC nominee)	
	CBV No.	133/4-15	
	Expenditure & Payment	230977	
	Quantity of work done	222078.31	
	Cheque No.	315812/25.04.15	
	M Book	703 K/11-12	
	Amount paid with CP	222078.31	
	Amount admissible without CP	201889.37	
	Excess paid	20188.94	
03	Kudiyakulangara Devaswom in North Paravur Grpup-Construction of compound wall balance work on existing foundation		
	Contractor	Sri. R.M. Harikumar (TAC nominee)	

	CBV No.	122/4-15	
	Expenditure & Payment	128575	
	Quantity of work done	123038	
	Cheque No.	787359/06.04.15	
	M Book	671 K/11-12	
	Amount paid with CP	123038	
	Amount admissible without CP	111852.72	
	Excess paid	11185.28	11185.28
04	Vellappattukavu Devaswom in Ettumanoor Group-Construction of Nadapanthal		
	Contractor	Sri. Sreekumar (TAC nominee)	
	CBV No.	320/8-15	
	Expenditure	2840898	
	Quantity of work done	2718562.93	
	Cheque No.	787424/26.08.15	
	M Book	893 K/11-12	
	Amount paid with CP	2718562.93	
	Amount admissible without CP	2471420.84	
	Excess paid	247142.09	247142.09
05	Kaduthuruthy Devaswom in Ettumanoor Group-Enclosing Santhimadom		
	Contractor	Sri. R.Sasidharan (TAC nominee)	
	CBV No.	56/2-16	
	Expenditure	924278	
	Quantity of work done	773705.36	
	Rate of contract	15% above	
	Cheque No.	787473/09.02.16	
	M Book	317K/12-13	
	Amount paid with CP (including 15% tender excess)	889761.164 (773705.36 x $^{115}/_{100}$)	
	Amount admissible without CP	808873.78 (773705.36 x $^{100}/_{110}$ x $^{115}/_{100}$)	
	Excess paid	80887.38	80887.38
06	Thrichattukulam Devaswom in Vaikom Group –Constructing drainage and leveling the temple compound		
	Contractor	Sri. K. Rajappan Nair (TAC nominee)	
	CBV No.	151/7-15	
	Expenditure & Payment	337265	
	Quantity of work done	322742.60	
	Cheque No.	787393/31.07.15	
	M Book	918K/11-12	

	Amount paid with CP	322742.60	
	Amount admissible without CP	293402.36	
	Excess paid	29340.24	29340.24
		Total	425631.00

An Audit enquiry was served regarding this, but no reply has been furnished. Hence the irregular payment amounting to Rs.425631/- is disallowed in audit, which may be recovered from the officer responsible and remitted to Devaswom Fund.

9-3. Excess Payment – Loss Rs.83484.53

As per note 1 to the section-1 (Rate for labour in SOR 2012) an increase of 15% in the rate of labour may be allowed for hilly areas and as per note 2 an increase of 50% in the rate of labour may be allowed for difficult areas and there is no provision to allow the increase as per note 1 and 2 together in a work. But in the following case 15%+50%(65%) increase in the rate of labour has been sanctioned. This is not regular and resulted in excess payment.

Name of Work – **Devikulam guest house – Thrikkariyoor group – Enclosing property belongs to TDB at Nagamala - Measuring 4.6297 hectres by the Taluk surveyor – Providing barbed wire fencing to the land and erecting granite post.**

Contractor - S.Prakash

Rate - 30% excess

Expenditure - 649804

Cheque No. 7873798/25.6.15

Voucher No. 137/6-15

M Book No.45 k/12-13

Item	Description	Excess (Rs)
01 (a)	Clearing the light jungle including uprooting thick vegetation and small trees of girth 30cm and removal of rubbish up to a distance of 150m outside of the periphery of the area cleaned. <u>Rate given</u> – Man – Rs.377.00 Add 15% Hilly area - 56.55 <u>Add 50% Difficult area - 188.50</u> Total 622.05 CP 10% 62.20 <u>Total 684.25/100m2</u> <u>Rate Admissible</u> - Man - Rs.377.00 <u>Add 15% Hilly area - 56.55</u> Total 433.55 CP 10% 43.35 <u>Total 476.90</u> Paid – 3368.20m2 x 684.25 = 23046.90 Eligible- <u>3368.20m2 x 476.90 = 16062.95</u> Excess 6983.95	6983.95

02	<p>Earth excavation in hard soil for pit</p> <p>Rate given – – Rs.2356.25</p> <p>Add 15% Hilly area - 353.43</p> <p>Add 50% Difficult area - 1178.12</p> <p>Total 3887.80</p> <p>CP 10% 388.78</p> <p>Total 4276.58/10m3</p> <p>Rate Admissible- Rs.2356.25</p> <p>Add 15% Hilly area - 353.43</p> <p>Total 2709.68</p> <p>CP 10% 270.96</p> <p>Total 2980.64/10m3</p> <p>Paid – 22.86m3x4276.60= 9776.30</p> <p>Eligible- 22.86m3x2980.64= 6813.74</p> <p>Excess 2962.56</p>	2962.56
02 (a)	<p>Earth cutting in hard soil and depositing with lead up to 150m and lift upto 1 m including new banking</p> <p>Rate given– Man (5.775)@377 Rs.2177.17</p> <p>Add 15% Hilly area - 326.51</p> <p>Add 50% Difficult area - 1088.38</p> <p>Total 3592.32/10m3</p> <p>Rate Admissible- Man(5.475) Rs.2064.00</p> <p>Add 15% Hilly area - 309.60</p> <p>Total 2373.60</p> <p>CP 10% 237.36</p> <p>Total 2610.96/10m3</p> <p>Paid – 181.68m3x 3592.32 = 65264.90</p> <p>Eligible- 181.68m3x 2610.96= 47435.92</p> <p>Excess 17828.98</p>	17828.98
03	<p>CC 1:4:8 using 40mm b/s</p> <p>Rate given(including 65% increase of labour)- 6513.50/m3</p> <p>Rate Admissible(excluding 50% increase of labour)</p> <p>6513.50 -475.95(50% of Rs.951.90)-6037.55/m3</p> <p>Paid – 17.34m3x 6513.50/m3 = 112944.09</p> <p>Eligible- 17.34m3x 6037.55/m3 = 104691.12</p> <p>Excess 8252.97</p>	8252.97
04	<p>Supplying and erecting granite fencing post 10x10x15cm size or nearest available size including value of stone post conveying unloading to the site and erecting in position etc complete..</p> <p>Rate given(including 65% increase of labour) 323 E</p> <p>Rate Admissible(excluding 50% increase of labour)</p> <p>323-30.16(50% of Rs.60.32) 292.84/E</p> <p>Paid – 557x 323 E = 179911.00</p> <p>Eligible- 557x 292.84E = 163111.88</p> <p>Excess 16799.12</p>	16799.12
05	<p>Fencing with GI two strand barbed wire using no 14 best quality(Tata make) and tying together to the post, staples including all materials and labour charges etc.</p> <p>Rate given(including 65% increase of labour) 152.70/10m</p> <p>Rate Admissible(excluding 50% increase of labour)</p>	11391.29

	152.70-21.35(50% of Rs.42.70) 131.35/10m Paid – 5335.50mx 152.70 = 81473.08 Eligible- 5335.50mx131.35 = 70081.79 Excess 11391.29	
	Total	64218.87
	Add tender excess 30%	19265.66
	Total loss	83484.53

The loss sustained to Devaswom to the tune of Rs.83484.53 due to sanctioning of irregular increase in the rate of labour may be made good from the officer responsible. An Audit Enquiry in this respect was served, but no reply was furnished.

9-4. Tender excess paid on Market Rate – Irregular – Loss Rs.80868.70

As per letter No. B2/72167/89 dated 06.11.92 of CE (B & LW) and para 2009.4 of PWD manual tender excess is not admissible on Market Rates. But in the following cases tender excess has been sectioned for the items which were purchased at Market Rate. This is irregular and resulted in loss.

Sl. No	Particulars	Tender excess Paid (Rs)
01	<u>Thirunakkara Devaswom-Kottayam Gr.- 12.5m high mast lighting system to the thirumuttom of temple entrance</u> M Book No.221 k/12-13/EL CONTRACTOR-Sri.V.C. Suresh Tender Excess 10% CBV No.48of 9/15 (cash book voucher) Expenditure – 503038 (including tender excess) Cheque No – 787450/9.9.15 Item No.1- Supply of 12.50m high mast lighting system Excess paid – 271371.87(including 14.5%KVAT) x 10% = 27137.13	27137.13
02	<u>Erumeli Devaswom – Mundakkayam Gr.- Providing 12.5m high mast lighting system at bathing ghat</u> M.B.NO.294 k/12-13/EL CONTRACTOR-Sri. V.C.Suresh Tender Excess 10% CBVNO.46of 9/15 Expenditure – 503038(including tender excess) Cheque No – 787450/9.9.15 Item No.1- Supply of 12.50m high mast lighting system Excess paid – 271371.87(including 14.5%KVAT)X 10% = 27137.13	27137.13
03	<u>Ettumanoor Devaswom – Ettumanoor Gr.- Providing 12.5m high mast lighting system at temple premise.</u> M.B.NO.209 k/12-13/EL CONTRACTOR-Sri.S.Sujathan Tender Excess 9.8% CBV No.218/8-15 Expenditure – 498771(including tender excess) Cheque No. –787417/25.8.15 Item No.1- Supply of 12.50m high mast lighting system Excess paid – 271371.87 (including 14.5% KVAT) x 9.8%= 26594.44	26594.44
	TOTAL	80868.70

In the above cases tender excess has been sanctioned for the High mast lighting system which were purchased at Market Rate (including 14.5% KVAT), which is irregular and not

admissible. This has resulted in a loss of Rs.80868.70- to the Devaswom Board. The loss sustained to Devaswom due to the sanctioning of tender excess on Marker Rate may be realised from the officer responsible. An Audit Enquiry No.13 dated 19.06.18, was served in this respect, but no reply was furnished.

9-5. Paving ashlar stone-paid for excess quantity – Loss Rs.164727.96

01	Name of work	Neeleswaram Devaswom in North Paravur Group - Paving ashlar stone to Thirumuttam inside of Chuttambalam
	PAC	Rs.496000/-
	Name of contractor	Sri. C.A.Jayadeep (10% over estimate rate)
	M Book No.	198 K/12-13
	CBV No.	326 of 8/2015 (cash book voucher)
	Cheque No.	787426/26.08.2015
	Expenditure	Rs.515153/-

Item No.4: Supplying and paving floor with ashlar stone average 12.5 cm depth with 25 cm x 25cm size and providing 30 mm thick gap around stone dressed 2 line dressed chisel draft margin and one line dressed in bed and filling the gap average with cc 1:2:4 using 6mm BS average 50mm depth and plastering over it with cm 1:4,12mm thick one coat and finishing cement flushing coat and providing necessary slope to floor etc complete.

As per M Books, the above item was done for 123.3 m² at Neeleswaram Devaswom. Since there is a gap of 30mm in between each stone of 25 cm x 25cm, 1 m² of ashlar stone (16 stones of 25cm x 25 cm) does cover 1.188 m² of area when paving. Therefore the actual requirement of ashlar stone to cover 1 m² of area is only 0.841 m² (¹/_{1.188}). But as per the M Book and work bill, the payment was made for the entire area of 123.3 m² for ashlar stone. Thus an excess payment of Rs.62611.53 was made in this work. Details of admissible and sanctioned amounts are given below.

Rate for the item of work	2776.38/ m ²
Total area done and payment made for	123.3 m ²
Actual requirement of ashlar stone to cover 123.3 m ² of area 123.3x0.841	103.69 m ²
Excess amount paid for (area)	19.61 m ²
Amount paid in excess 19.61 m ² x 2776.38	54444.81
OH (5%)	2722.24
Tender excess @ 10% as per agreement	5444.48
Total	62611.53

The matter was enquired vide Audit Enquiry No.5 dated 18.06.18, but no reply was furnished.

II		
	Name of work	Mookkannur Kottalakeezhkavu Devaswom in North Paravur Group - Paving ashlar stone to Thirumuttam inside Elamathil
	PAC	Rs.500000/-
	Name of contractor	Sri. M.S. Radhakrishnan (10% over estimate rate)
	M Book No.	278 K/12-13
	CBV No.	58 of 3/2016 (cash book voucher)
	Cheque No.	316214/10.03.2016
	Expenditure	Rs.653420/-

Item No.3: Paving with ashlar stone average 12.5 cm depth with 25 cm x 25cm size face with two line dressed up chisel draft margin and one line dressed in bed and pointing the gap with average 30mm width with CC 1:2:4 using 6 mm broken stone average 50 mm depth and plastered with cm 1:4, 12mm thick and finishing with cement flushing coat and providing necessary slope to floor etc complete.

As per M Books, the above item was done for 231.02 m² at Mookkannur Kottalakeezhkavu Devaswom. Here also the actual requirement of ashlar stone to cover 1 m² of area is only 0.841 m². But as pe the M Book and works bill, the payment was made for the entire area of 231.02 m² for ashlar stone. Thus an excess payment of Rs.102116.43 was made in this work. Details of admissible and sanctioned amounts are given below.

Rate for the item of work	2416.9/ m ²
Total area done and payment made for	231.02 m ²
Actual requirement of ashlar stone to cover 231.02 m ² of area 231.02 x 0.841	194.28 m ²
Excess amount paid for (area)	36.74 m ²
Amount paid in excess 36.74 m ² x 2416.90	88796.90
OH (5%)	4439.84
Tender excess @ 10% as per agreement	8879.69
Total	102116.43

The matter was enquired vide Audit Enquiry No.17 dated 19.06.18 but no reply was furnished. Thus the amount paid in excess for the above two works viz Rs.164727.96 (62611.53+102116.43) may be recovered from the officer responsible and remitted to Devaswom Fund.

9-6. Paving sand bags to the river –Excess rate sanctioned-Disallowed Rs.508240/-

Name of work	Aluva Mahasivarathri Festival 1190 ME-Certain urgent work-Paving sand bags to the river along south portion
Estimate amount	Rs.438000/-
Name of contractor	Sri. P.T. Domini (10% over estimate rate)
M Book No.	738 K/11-12
CBV No.	121/7-15
Cheque No.	315967/20.07.2015
Expenditure	Rs.540940/-

The work was to provide temporary bathing ghat (Balikkadavu) by providing sand bags at the south side and east side of Periyar river in connection with 1190 ME Mahasivarathri Festival at Aluva. As per SOR 2012, the sand which was to be used for filling bags was “sand for filling” (Sl.No.64 of rates of materials, SOR 2012). But in these works, the sand used for filling the bags was “manufactured sand” which has higher rate than the “sand for filling” and is exclusively meant for plastering and other concrete works. Thus an excess expenditure occurred in these works an mentioned below.

Item No.1: Supply and stacking M sand in stamped leap in surroundings for taking measurements		
Rate given	Rs.3294.50/m ³	M sand @ Rs.2314/m ³ +10%CP+ conveyance
Rate admissible	Rs.1427.50/m ³	Sand for filling @ Rs.616/m ³ +10%CP+ conveyance

		(Sl.No.64, rate of materials, SOR 2012)
Excess	Rs.1867/m ³	
Item No.2: supplying empty cement bags for filling sand		
		Remarks
Rate given	Rs.5.05/E	Including CP @10%
Rate admissible	Rs.4.40/E	Including CP@10 (Sl.No.599, Rates of materials, SOR 2012)
Excess	Rs.0.65/E	

Item No.1	
Quantity of work done	126 m ³
Amount paid	126 m ³ x 3294.50 = 415107
Amount admissible	126 m ³ x 1427.50 = 179865
Excess	235242
Excess amount	235242
Tender excess @ 10%	23524.2
OH @ 5%	11762.1
Total excess paid in Item No.1	270528.3
Item No.2	
Total number of empty cement bag supplied	4200 Nos.
Amount paid	4200 Nos.x5.05=21210
Amount admissible	4200x4.40=18480
Excess	2730
Excess amount	2730
Tender excess @ 10%	273
OH @ 5%	136.5
Total excess paid in Item No.2	3139.50
Total amount paid in excess in this work	270528.3+3139.50=273667.8

(ii)	Name of works	Aluv Mahasivarathri Festival 1190 ME - Certain urgent works-Providing sand bags to the river along East side-reg
	Estimate amount	Rs.359000/-
	Name of contractor	Sri. P.T. Domini (10% over estimate rate)
	M Book No.	738 K/11-12
	CBV No.	46/7-15
	Cheque No.	315930/07.07.2015
	Expenditure	Rs.463663/-

Item No.1 (same as above)	
Quantity of work done	108 m ³
Amount paid	108 m ³ x 3294.5 = 355806
Amount admissible	108 m ³ x 1427.5 = 154170
Excess	201636
Excess amount	235242
Tender excess @ 10%	201636
TE @ 10%	20163.6
OH @ 5%	10081.8
Total excess paid in Item No.1	231881.4
Item No.2 (same as above)	
Total number of empty cement bag supplied	3600 Nos.
Amount paid	3600 x 5.05=18180
Amount admissible	3600 x 4.40=15840
Excess	2340

Excess amount	2340
Tender excess @ 10%	234
OH @ 5%	117
Total excess paid in Item No.2	2691
Total amount paid in excess in this works	231881.4+2691 = 234572.40

The reason for sanctiong an excess rate was enquired vide Audit Enquiry No.15 dated 19.06.18 but no reply was furnished. Hence the total amount paid in these two works viz Rs.508240.20 (273667.8+234572.40) may be realised from the officer responsible and remitted to Devaswom Fund.

9-7. Excess payment for the purchase more than the cash bill amount not allowed.

Amount disallowed Rs.27430/-

Amount objected Rs.189175/-

M Book No.16 K/2011-12

Supplier M/S Afsal Traders

A purchase of 25 steel dining table was made to Chirakkadavu Devaswom in Mundakkayam Group and the payment was effected against the cash bill submitted by the suppliers “Afsal Traders, Alappuzha” for Rs.189175/- (Voucher No.78 of 7-2015 Rs.216605/-, Cheque No. 787389/17.07.15). Details of the cash bill dated 29.04.15 submitted by the firm.

Net value of goods	Rs.161744.70
VAT	Rs.27430.30
Total	Rs.189175.00

On verifying the bill prepared by the Executive Engineer a payment of Rs.216605/- was made against the cash voucher for Rs.189175/-. An over head charges of Rs.8512.87 and tender excess of Rs.18917.50 @ 10% were included in the final payment.

But for a cash purchase made at the market rate tender excess and over head charges are not allowable.

Payment allowed	Rs.216605
Payment eligible	Rs. 189175
Excess payment	Rs.27430

The excess payment of Rs.27430/- is not allowed in audit and may be recovered from officers responsible and remitted to the Devaswom Fund.

The details of tenders/quotations invited and the documents supporting the selection process of the above firm were not submitted for audit verification in the absence of all these documents the payment of Rs.189175/- (216605-27430) is objected in audit.

9-8. The amount paid above the sanctioned rate Rs.6037/- not allowed in audit.

The work for constructing platform for Aanathari in Chirakkadavu Devaswom in Mundakkayam Group was completed and payment of the same was made during the year (Voucher No. 64 of 01/15 Rs. 401420/-, M Book No.796 K/11-12, Cheque No.787310/05.01.15, SOR 2012, Contractor Sri. P.M. Haridas).

As per item No.2 shown in the M Book of the above work “earthwork excavation in ordinary soil for foundation” was done for 50.20 m³.

Rate allowed for the item Rs. 2591.85/10 m³

Total amount paid for 50.2 m³ - Rs.13011.08 (50.20 m³ @ 2591.85/10 m³

Eligible rate for the above item Rs.1389.25/10 m³ (“3.35 man @377” +10% CP)

(Serial No.51)

Eligible amount for the item for 50.2 m³- Rs.6974.04

Excess payment Rs.13011.08-

Rs. 6974.04

Rs.6037.04

Though an audit Enquiry seeking the reasons for making excess payment was served (No.12/19.08.18), but no reply was received as on date.

The excess payment of Rs.6037/- is disallowed in audit. The amount may be recovered from officers responsible and remitted to Devaswom Fund.

9-9. The tender excess for the purchases on market rate not allowed –Loss Rs.6940/-

M Book No. 153 K/12-13

Voucher No.86 of 3/16

Cheque No. 787485/10.03.16

Tender excess is not allowed to items purchased on market rate as per letter No.B2/72167/89 dated 06.11.92 of Chief Engineer (B&LW) of Kerala PWD and para No.2009-4 of Kerala PWD Manual.

While verifying the final bills of the following items in respective work 10% of tender excess were allowed even to the purchase made at the market rate. Details are as given below.

Sl. No.	Name of work/ M Book No. Devaswom	Item No., Particulars	Cash bill amount (Rs)	Rate allowed including tender excess (Rs)	Excess paid (Rs)
01	Constructing bride groom attached to Sadyalayam at Chirakkadavu Devaswom Mundakkayam Group	14 Supplying and fitting curtain cloth and rod	16900	18590	1690
02	„	17 Supplying wooden furniture for using in VIP room	52500	57750	5250
				Total	6940

Amount of Rs.6940/- may be recovered from the officer responsible and remitted to Devaswom Fund.

9-10. Over head charge paid on Contractors Profit – Disallowed Rs.7795/-

As per G.O (Rt) No.828/2010/PWD dated 21.05.10, 5% over head charge is admissible for Maramath works to compensate various tax deducted from the works bill. But this charge cannot be calculated on the amount which includes Contractors Profit. Over head charge can be calculated only after excluding Contractors Profit. . But in the case of Maramath works executed during the period 2015-16 under Maramath Division, Kottayam, Over Head charge is sanctioned for the amount which includes CP. This is not regular and disallowed in audit.

Sl. No.	Particulars	Excess paid
01	<u>Muvattupuzha Devaswom – Thrikkariyoor Gr – Clearing the temple compound</u> Contractor – T.R.Balakrishnan Rate of contract – Estt CBV No.- 371/8-15 Expenditure – 46200 Quantity of work done – 44551.78 Cheque No – 316072/26.8.15 MB No. – 48 k/12-13 OH Charge calculated including CP – $44551.78 \times 5\%$ = 2227.56 OH Charge eligible excluding CP – $44551.78 / 110 \times 100 \times 5\%$ = <u>2025.08</u> 202.48	202.48
02	<u>Pirakkadu Devaswom – Thrikkariyoor Gr – Clearing the temple compound</u> Contractor – T.R.Balakrishnan Rate of contract – Estt CBV No.- 362/8-15 Expenditure – 45119 Quantity of work done – 42970 Cheque No – 316072/26.8.15 MB No. – 165 k/12-13 OH Charge calculated including CP – $42970 \times 5\%$ = 2148.50 OH Charge eligible excluding CP – $42970 / 110 \times 100 \times 5\%$ = <u>1953.18</u> 195.32	195.32
03	<u>Karikkodu Devaswom – Thrikkariyoor Gr – Providing marble flooring for sreekovil Sopanam(Siva)</u> Contractor – K.B.Reghunathan Nair Rate of contract – Estt CBV No.- 45/9-15 Expenditure – 46131 Quantity of work done – 43934.16 Cheque No – 787449/8.9.15 MB No. – 125 k/09 OH Charge calculated including CP – $43934.16 \times 5\%$ = 2196.70 OH Charge eligible excluding CP – $43934.16 / 110 \times 100 \times 5\%$ = <u>1997.00</u> 199.70	199.70
04	<u>Vayanakkavu Devaswom – Thrikkariyoor Gr – Annual maintenance in 1190 ME</u> Contractor – V.G.Das Rate of contract – Estt Expenditure – 42186 Quantity of work done – 40177.14 Cheque No – 315825/27.4.15 MB No. – 46 k/12-13 OH Charge calculated including CP – $40177.14 \times 5\%$ = 2008.85 OH Charge eligible excluding CP – $40177.14 / 110 \times 100 \times 5\%$ = <u>1826.23</u> 182.62	182.62

05	<p>Moovattupuzha Devaswom – Thrikkariyoor Gr –Putting up pandal in connection with festival in 1190ME Contractor – T.R.Balakrishnan Rate of contract – Estt CBV No.- 146/4-15 Expenditure – 40857 Quantity of work done – 38911.35 Cheque No – 315821/27.4.15 MB No. – 167/12-13 OH Charge calculated including CP – $38911.35 \times 5\%$ = 1945.56 OH Charge eligible excluding CP – $38911.35/110 \times 100 \times 5\%$ = <u>1768.68</u> <u>176.88</u></p>	176.88
06	<p>Moovattupuzha Devaswom – Thrikkariyoor Gr –Annual maintenance in connection with 1190 ME festival Contractor – T.R.Balakrishnan Rate of contract – 10% excess CBV No.- 355/8-15 Expenditure – 70818 Quantity of work done – 61971.94 Cheque No – 316072/26.8.15 MB No. – 460 k/12-13 OH Charge calculated including CP – $61971.94 \times 5\%$ = 3098.59 OH Charge eligible excluding CP – $61971.94/110 \times 100 \times 5\%$ = <u>2816.90</u> <u>281.69</u></p>	281.69
07	<p>Kaippallikkavu Devaswom – Thrikkariyoor Gr –Annual maintenance in connection with 1190 ME festival Contractor – Jobin.B.Thumbayil Rate of contract – 10% excess CBV No.- 308/8-15 Expenditure – 61875 Quantity of work done – 54000(ltd) Cheque No. – 316072/26.8.15 MB No. – 121 k/09 OH Charge calculated including CP – $54000 \times 5\%$ = 2700.00 OH Charge eligible excluding CP – $54000/110 \times 100 \times 5\%$ = <u>2454.51</u> <u>245.45</u></p>	245.45
08	<p>Cherukunnam Devaswom – Thrikkariyoor Gr –Clearing the temple compound in 1190 ME Contractor – T.R.Balakrishnan Rate of contract – Estt CBV No.- 56/7-15 Expenditure – 45930 Quantity of work done – 43742.72 Cheque No – 315931/10.7.15 MB No. – 47 k/12-13 OH Charge calculated including CP – $43742.72 \times 5\%$ = 2187.13 OH Charge eligible excluding CP – $43742.72/110 \times 100 \times 5\%$ = <u>1988.30</u> <u>198.83</u></p>	198.83
09	<p>Mankombu Devaswom – Thrikkariyoor Gr –Constructing curtain wall to obstruct the vision of the temple Contractor – V.G.Das Rate of contract – Estt CBV No.- 80/4-15 Expenditure – 43477 Quantity of work done – 41406.84 Cheque No – 787449/8.9.15 MB No. – 229 k/11-12 OH Charge calculated including CP – $41406.84 \times 5\%$ = 2070.34 OH Charge eligible excluding CP – $41406.84/110 \times 100 \times 5\%$ = <u>1882.12</u> <u>188.22</u></p>	188.22
10	<p>Maradi Thrikka Devaswom – Thrikkariyoor Gr –Clearing the temple compound in 1190 ME</p>	202.07

	Contractor – Jobin.B.Thumbayil Rate of contract – Estt CBV No.- 108/7-15 Expenditure – 46679 Quantity of work done – 44455.84 Cheque No – 315961/28.7.15 MB No. – 162 k/11-12 OH Charge calculated including CP – $44455.84 \times 5\%$ = 2222.79 OH Charge eligible excluding CP – $44455.84/110 \times 100 \times 5\%$ = <u>2020.72</u> 202.07	
11	Ekunnam Devaswom – Thrikkariyoor Gr –Clearing the temple compound in 1190ME Contractor –T.R.Balakrishnan Rate of contract – Estt CBV No.- 53/7-15 Expenditure – 47114 Quantity of work done – 44870.54 Cheque No – 315931/10.7.15 MB No. – 230 k/11-12 OH Charge calculated including CP – $44870.54 \times 5\%$ = 2243.52 OH Charge eligible excluding CP – $44870.54/110 \times 100 \times 5\%$ = <u>2039.57</u> 203.95	203.95
12	Thrikkariyoor Devaswom – Thrikkariyoor Gr –Putting up pandal for temple rituals in 1190 ME Contractor – T.R.Balakrishnan Rate of contract – Estt CBV No.- 149/4-15 Expenditure – 47775 Quantity of work done – 47044.80 Cheque No – 315821/27.4.15 MB No. – 163 k/12-13 OH Charge calculated including CP – $47044.80 \times 5\%$ = 2352.24 OH Charge eligible excluding CP – $47044.80/110 \times 100 \times 5\%$ = <u>2138.40</u> 213.84	213.84
13	Mankombukavu Devaswom – Thrikkariyoor Gr –Annual maintenance in 1190ME Contractor – V.G.Das Rate of contract – Estt CBV No.- 80/4-15 Expenditure – 49875 Quantity of work done – 48536.49 Cheque No. – 787449/8.9.15 M Book No. – 229 k/11-12 OH Charge calculated including CP – $48536.49 \times 5\%$ = 2426.82 OH Charge eligible excluding CP – $48536.49/110 \times 100 \times 5\%$ = <u>2206.20</u> 220.6	220.62
14	Nellikadu Devaswom – Thrikkariyoor Gr –Putting up pandal in 1190ME Contractor – T.R.Balakrishnan Rate of contract – Estt CBV No.- 145/4-15 Expenditure – 40435 Quantity of work done – 38509.36 Cheque No – 787449/8.9.15 M Book No. – 229 k/11-12 OH Charge calculated including CP – $38509.36 \times 5\%$ = 1925.46 OH Charge eligible excluding CP – $38509.36/110 \times 100 \times 5\%$ = <u>175042</u> 175.04	175.04
15	Alpara Devaswom – Thrikkariyoor Group –Putting up pandal in 1190ME Contractor – Sri.T.R.Balakrishnan Rate of contract – Estimate Expenditure – 61310 Quantity of work done – 53312.92	242.33

	<p>Cheque No. – 787449/8.9.15 M Book No. – 229 k/11-12 OH Charge calculated including CP – $53312.92 \times 5\%$ = 2665.34 OH Charge eligible excluding CP – $53312.92/110 \times 100 \times 5\%$ = <u>2423.31</u> 242.33</p>	
16	<p><u>Nettikkadu Devaswom – Thrikkariyoor Group –Putting up pandal in connection with Sarpaprathishta.</u> Contractor – Sri. V.G. Das Rate of contract – Estimate CBV No. 80/4-15 Expenditure – 46200 Quantity of work done – 44165.77 Cheque No. 315865/10.5.15 M Book No. 240 k/12-13 OH Charge calculated including CP – $44165.77 \times 5\%$ = 2208.28 OH Charge eligible excluding CP – $44165.77/110 \times 100 \times 5\%$ = <u>2007.53</u> 200.75</p>	200.75
17	<p><u>Parappadam Devaswom –Kottayam Group - Putting up pandal in connection with Festival in 1190 ME.</u> Contractor – Sri. C.Raveendran Pillai Rate of contract – Estimate CBV No. 931/11-15 Expenditure – 84915 Quantity of work done – 80871.72 Cheque No. 316148/13.11.15 M Book No.636K/11-15 OH Charge calculated including CP – $80871.72 \times 5\%$ = 4043.58 OH Charge eligible excluding CP – $80871.72/110 \times 100 \times 5\%$ = <u>3675.98</u> 367.6</p>	367.6
18	<p><u>Thevarkunnu Devaswom – Kottayam Group –Constructing althara sarpathara chuttumathil.</u> Contractor – Sri. K.I. Ramakrishnan Rate of contract – Estimate CBV No. 70 of 2/16 Expenditure – 79816 Quantity of work done – 76015.24 Cheque No. 787479/12.02.16 M Book No.379 K/12-13 OH Charge calculated including CP – $76015.24 \times 5\%$ = 3800.76 OH Charge eligible excluding CP – $76015.24/110 \times 100 \times 5\%$ = <u>3455.23</u> 345.54</p>	345.54
19	<p><u>Puthiyakavu Sree Dharma Sastha Devaswom in Kumakarakam Sub Group – Kottayam Group –Attached Subramanyaswami temple urgent repairs and maintenance by the valiyambalam belikapura and connected structures.</u> Contractor – Sri. S. Anada Pai Rate of contract – Estimate CBV No. 108 of 5/15 Expenditure – 107595/- Quantity of work done – 102471.86 Cheque No. 7315859/14.05.15 M Book No.138 K/12-13 OH Charge calculated including CP – $102471.86 \times 5\%$ = 5123.59 OH Charge eligible excluding CP – $102471.86/110 \times 100 \times 5\%$ = <u>4657.81</u> 465.78</p>	465.78
20	<p><u>Thottakkadu Devaswom – Kottayam Group –Putting up panthal in connection with Festival 1190 ME.</u> Contractor – Sri. M.P.Krishnan Nair Rate of contract – Estimate CBV No. 109 of 4/15 Expenditure – 49499/- Quantity of work done – 47141.92 Cheque No. 315807/10.04.15</p>	214.28

	M Book No.87 K/09 OH Charge calculated including CP – 47141.92 x5% = 2357.09 OH Charge eligible excluding CP –47141.92/110x100x5% = <u>2142.91</u> 214.28	
21	<u>Chengalathukavu Devaswom - Kottayam Group –Putting up pandal in 1190 ME</u> Contractor – Sri. K.I. Ramakrishnan Rate of contract – Estimate CBV No. 57 of 5/15 Expenditure – 49808/- Quantity of work done – 51184.93 Cheque No. 315840/05.05.15 M Book No.52 K/12-13 OH Charge calculated including CP – 51184.93x5% = 2559.24 OH Charge eligible excluding CP –51184.93/110x100x5% = <u>2326.58</u> 232.66	232.66
22	<u>Aymanam Devaswom– Kottayam Group –Clearing the surrounding in the temple structures and removal of work in ulsavam in 1190 ME.</u> Contractor – Sri. K.I. Ramakrishnan Rate of contract – Estimate CBV No. 67 of 4/15 Expenditure – 32487/- Quantity of work done – 30939.64 Cheque No. 315788/04.04.15 M Book No.29 K/05 53 to 57 OH Charge calculated including CP – 30939.64x5% = 1546.98 OH Charge eligible excluding CP –30939.64/110x100x5% = <u>1406.34</u> 140.64	140.64
23	<u>Thaliyil Devaswom– Kottayam Group – Annual maintenance in Festival in 1190 ME.</u> Contractor – Sri. C. Raveedran Pillai Rate of contract – Estimate CBV No. 34 of 9/15 Expenditure – 50924/- Cheque No. 316095/08.09.15 M Book No.484 K/12-13 Value of work done-48527.58 OH Charge calculated including CP – 48527.50x5% = 2424.94 OH Charge eligible excluding CP –48527.58/110x100x5% = <u>2205.79</u> 219.15	219.15
24	<u>Parippu Bhagavami Devaswom– Kottayam Group – Repair and maiteance to the temple structures, sreekovil etc.</u> Contractor – Sri. V.K.Venu Rate of contract – Estimate CBV No. Nil Expenditure – 101194/- Cheque No. 315890/05.06.15 M Book No.146 K/12-13 Value of work done-101253.38 OH Charge calculated including CP – 101253.38x5% = 5062.66 OH Charge eligible excluding CP –101253.38/110x100x5% = <u>4602.42</u> 460.24	460.24
25	<u>Pullam Cheruvallikavu Devaswom– Pakkal Sub Group - Kottayam Group – Annual maitenance in 1189 ME.</u> Contractor – Sri. V.K.Venu Rate of contract – Estimate CBV No. 74 of 7/15 Expenditure – 21131/- Cheque No. 315943/10.07.15 M Book No.330 K/12-13 Value of work done-20124.56 OH Charge calculated including CP – 20124.56x5% = 1006.22	

	OH Charge eligible excluding CP – $20124.56/110 \times 100 \times 5\% = \frac{914.75}{91.47}$	91.47
26	<u>Cheruvallikavu Devaswom–Pakkil Sub Group - Kottayam Group – Urgent repairs and maintenance to the temple structures, sreekovil thidappalli</u> Contractor – Sri. M.P. Kuttikrishnan Nair Rate of contract – Estimate CBV No. 40 of 7/15 Expenditure – 78089/- Cheque No. 315926/06.07.15 M Book No.28 K/07 Quantity of work done-74370.09 OH Charge calculated including CP – $74370.09 \times 5\% = 3718.50$ OH Charge eligible excluding CP – $74370.09/110 \times 100 \times 5\% = \frac{3380.45}{338.05}$	338.05
27	<u>Painting the Vilakkumadam of Parippu Mahadeva Devaswom - Kottayam Group</u> Contractor – Sri. V.K.Venu Rate of contract – Estimate CBV No. 230 of 8/15 Expenditure – 45749/- Cheque No. 316040/25.08.15 M Book No.332 K/12-13 Quantity of work done-43570.54 OH Charge calculated including CP – $43570.54 \times 5\% = 2178.53$ OH Charge eligible excluding CP – $43570.54/110 \times 100 \times 5\% = \frac{1980.47}{198.06}$	198.06
28	<u>Kumarakam Puthiyakavu Devaswom - Kottayam Group – Annual maintenance in 1189 ME.</u> Contractor – Sri. T. Sathyan Rate of contract – Estimate CBV No. 246 of 8/15 Expenditure – 46454/- Cheque No. 316047/25.08.15 M Book No.69 K/07 Quantity of work done-44450.03 OH Charge calculated including CP – $44450.03 \times 5\% = 2222.50$ OH Charge eligible excluding CP – $44450.03/110 \times 100 \times 5\% = \frac{2020.45}{202.05}$	202.05
29	<u>Chengalam Devaswom - Kottayam Group – Painting to the compound wall in Festival in 1189 ME.</u> Contractor – Sri. K.I. Ramakrishnan Rate of contract – Estimate CBV No. Nil Expenditure – 42856/- Cheque No. 315857/14.05.15 M Book No.83 K/09 Quantity of work done-40815.18 OH Charge calculated including CP – $40815.18 \times 5\% = 2040.76$ OH Charge eligible excluding CP – $40815.18/110 \times 100 \times 5\% = \frac{1853.23}{185.53}$	185.53
30	<u>Sachivothamapuram Devaswom - Changanassery Group – Finishing the damaged floor of valiyambalam.</u> Contractor – Sri. V.K.Vasudevan Rate of contract – Estimate CBV No. 64/7-15 Expenditure – 22074/- Cheque No. 315936/10.07.15 M Book No.768 K/11-12 Quantity of work done-21022.98 OH Charge calculated including CP – $21022.98 \times 5\% = 1051.14$ OH Charge eligible excluding CP – $21022.98/110 \times 100 \times 5\% = \frac{955.59}{96.59}$	96.59

31	<u>Vakathanam Devaswom - Changanassery Group – Providing door at rear side of edamathil and attending repairs of the stage.</u> Contractor – Sri. K.G. Gopakumar Rate of contract – Estimate CBV No. 252/8-15 Expenditure – 36026/- Cheque No. 31605/26.08.15 M Book No.536 K/11-12 Quantity of work done-34310.43 OH Charge calculated including CP – $34310.43 \times 5\%$ = 1715.52 OH Charge eligible excluding CP – $34310.43/110 \times 100 \times 5\%$ = <u>1559.56</u> 156.00	156.00
32	<u>Pulliyarakavu Devaswom - Changanassery Group – Annual maintenance work.</u> Contractor – Sri. K.R. Suresh Rate of contract – 10 % below CBV No. 82/8-15 Expenditure –38027/- Cheque No. 316008/05.08.15 M Book No.64 K/2009 Quantity of work done-36026 OH Charge calculated including CP – $36026 \times 5\%$ = 1801.30 OH Charge eligible excluding CP – $36026/110 \times 100 \times 5\%$ = <u>1637.54</u> 164.00	164.00
33	<u>Vezhapra Kottarathil Devaswom - Ettumanoor Group – Repairs and maintenance of existing electrical fittings.</u> Contractor – Bismi Kunjumon Rate of contract – Estimate CBV No. 62/7-15 Expenditure – 36593/- Cheque No. 315934/10.07.15 M Book No.66 K/11-12/EL Quantity of work done-34919.30 OH Charge calculated including CP – $34919.30 \times 5\%$ = 1745.00 OH Charge eligible excluding CP – $34919.30/110 \times 100 \times 5\%$ = <u>0158.2</u> 158.00	158.00
34	<u>Ettumanoor Devaswom - Ettumanoor Group – Providing temporary light and illumination works.</u> Contractor – Sri. S. Sugathan Rate of contract – Estimate CBV No. 159/4-15 Expenditure – 49508/- Cheque No. 315824/27.04.15 M Book No.516 K/11-12/EL Quantity of work done-47229.6 OH Charge calculated including CP – $47229.6 \times 5\%$ = 2361 OH Charge eligible excluding CP – $47229.6/110 \times 100 \times 5\%$ = <u>2147</u> 214	214
35	<u>Elamakkudy Devaswom - Ettumanoor Group – Eletrification to newly constructed nadapanthal mandapam.</u> Contractor – Sri. S. Sugathan Rate of contract – Estimate CBV No. 386/8-15 Expenditure – 49774/- Cheque No. 315928/07.07.15 M Book No.516 K/11-12/EL Quantity of work done-47403.65 OH Charge calculated including CP – $47403.65 \times 5\%$ = 2370 OH Charge eligible excluding CP – $47403.65/110 \times 100 \times 5\%$ = <u>2155</u> 215	215.00
	Total	7795.00

The loss sustained to the Devaswom Fund to the tune of Rs.7795/- may be realized from the officer responsible and remitted to Devaswom Fund. An Audit Enquiry in the respect was served, but no reply was furnished.

9-11. Payment done for purchases without original vouchers-Objected Rs.209065/-

The following purchases made during 2015-16 inviting quotations. The original cash vouchers of items purchase and details of stock of items and stock entry in respective registers in Devawoms were not produced for audit.

Sl. No.	Devawom & Group	Purchased items	Cheque No./ Date	Amount paid (Rs)
01	Chirakkadavu Devaswom-Mundakkayam Group	AC to the auditorium	315900/ 08.06.15	47765
02	Vaikom Devaswom-Vaikom Group	Floor cleaning machine to prathal oottupura	787403/ 24.08.15	161300
			Total	209065

Though an Audit Enquiry (No.2/18.06.18) was served to the Executive Engineer requesting to produce the relevant documents for audit, but no documents were furnished for verification. In the absence of original cash vouchers and stock entry total payment of Rs.209065/- is objected in audit.

9-12. Work Register not maintained

Para 10.6.1 to 10.6.3 of the Kerala Public works account code defines the necessity, maintenance and examination of a register of works. But in Kottayam Division such register is not seen maintained. This register is pertinent to analyse the rate of cost of work, to foresee possible excess over estimate and to monitor the delay of work etc. Hence necessary steps may be taken to maintain a Register of Works and produce the same for verification.

9-13. Huge variation from the actual estimate

In most of the works executed in Kottayam division during 2015-16, a huge variation from the actual estimate has been noticed. Certain instances are given below.

Name of Work	Sanctioned Estimate	Actual Expenditure
Neriyamangalam Devaswom – Thrikkariyoor Gr.- Repair and maintenance to Sadyalayam	499000	598500 (Excluding Tender excess 10%)
Neriyamangalam Devaswom – Thrikkariyoor Gr.- Constructing protection wall for Sarpathara and widening thirumuttom	982000	1164259 (Excluding Tender excess 12%)

Even though deviation statement has been prepared and sanctioned by the authority, such deviation in most of the work reveals that estimates are prepared without doing proper investigation and thorough survey of site. It is a clear case of negligence from the part of the responsible officer in preparing the estimate. Necessary instruction may be given to take utmost care in the preparation of estimate and to avoid huge deviation in future.

9-14.Sanctioning of 65% increase in the rate of labour – Worked out data not produced – Expenditure held under objection-Rs.433063/-

As per note 1 to the section-1 (Rate for labour in SOR 2012) an increase of 15% in the rate of labour may be allowed for hilly areas and as per note 2 an increase of 50% in the rate

of labour may be allowed for difficult areas and there is no provision to allow the increase as per note 1 and 2 together in a work. But in the following case 15%+50% (65%) increase in the rate of labour has been sanctioned.

Name of Work – Devikulam Guest house – Thrikkariyoor Gr. - Improvement to the Flooring and Providing AC sheeted roofing.

Contractor – Sri. S.Prakash

Rate - 10% excess

Expenditure – 433063

Cheque No.315838/4.5.15

M Book No.44 k/12-13

Voucher No.54/5-15

This is not regular and resulted in excess payment. As the worked out data was not available with the file, the loss sustained could not be worked out. Hence the payment in this respect is held under objection. An Audit Enquiry in this respect was served, but no reply was furnished.

10.MARAMATH DIVISION MAVELIKKARA

10-1. Absence of Internal Audit

A strong internal checking mechanism/audit/vigilance is an indispensable factor of every institution to safeguard its financial interests. In Travancore Devaswom Board, there is an Internal Audit Wing headed by Finance & Accounts Office to perform internal audit as prescribed by Travancore Devaswom Board manual. However it has been noticed that they spare the Maramath Division of Travancore Devaswom Board in audit. Quite often the year under audit 2015-16 was not seen subjected to audit by Internal Audit Wing. Being the department which expends a major chunk of the Travancore Devaswom Board budget, Maramath Division should invariably be subjected to internal audit. Attention of higher authorities is invited in this regard.

10-2. Flaws noticed in the maintenance of Cash book

In Mavelikkara Maramath Division two cash books are maintained. (1) Surplus Fund account (2) General Fund account. A pertinent irregularity noticed in the maintenance of these cash book is that these are not closed nor balance arrived at. Cash book for the year 2016-17 started without ascertaining the closing balance for the year 2015-16.

10-3. Liability register not maintained

Liability register is a register meant to record the financial liabilities fixed by various audit agencies. No such register is seen maintained in Mavelikkara Maramath Division. A liability register shall be maintained containing the following details.

- 1) Year of Audit Report
- 2) Paragraph number
- 3) Amount of liability
- 4) Name and address of the responsible officer

5) Remarks column (to state whether the liability amount is recovered or not).

This is an important register to ascertain the details of liability fixed on various officers. This register is not maintained in the Mavelikkara Maramath Division. As per Audit Requisition No. 3 dated 27.07.2018 this has been called for but no reply received. Immediate actions may be initiated by the Executive Engineer for maintaining this register.

10-4. Advance register not maintained – Immediate actions solicited

In Maramath Division Mavelikkara seemed advances were granted to many contractors. Secured advance is usually granted to a contractor before the completion of a work. The amount granted towards advance is deducted from the work bill. The usual procedure adopted while granting secured advance is that the amount granted as advance is entered in the advance register and the entry is closed at the time of adjusting the amount. But in this Maramath Division no such register was maintained. As per Audit Requisition No. 3 dated 27.07.2018 this register has been called for but no reply received. Advances are granted directly without entering in any register. Some instances of secured advance granted is as follows.

Sl. No.	Name of the Contractor	Work	Amount (Rs.)
1	B. Vijayan	Construction of Pradakshina vazhi in Thadiyoor Devaswom	3,25,000
2	J. Ajith Kumar	Palliyarathalam Devaswom Reconstructing damaged compound wall	3,10,000

In the absence of such register audit couldn't verify whether all advances are adjusted in the final bill or not. Hence immediate actions may be initiated to maintain an advance register.

10-5. Kurumbukkara Devaswom–Construction of Nadapandal–Granting Tender excess and Contractors profit for contractor nominated by Temple Advisory Committee-Rs. 1,27,704/- disallowed.

Details of the work

Contractor : K.K. Ranjan (Nominee of Temple Advisory Committee)
M. Book No. : 54/MD/15
Voucher No. : 75/7-15
Amount : Rs. 7,74,574/-

As per letter No. ROC 13440/11/M dated 08.03.2013 of the Board Secretary it was stated that this work was being carried out through Temple Advisory Committee @ 15 % excess subject to the approval of the Honourable High Court.

Irregularities noticed

- 1) The bid submitted by the Contractor Sri. Ranjan was not produced for verification. The three bids submitted for verification are of (1) G. Ramachandran Pillai (2) D. Sivarajan and

(3) J. Harikumar. Hence it is inferred that Sri. Ranjan had not participated in the tender. The contractor was selected as per the orders of the Board Secretary.

2) As the work was done by Temple Advisory Committee through contractor nominated by Temple Advisory Committee tender excess and CP are not admissible (circular No.27582/7-3/99 dated 29.06.99). But in this case both of these are granted. But amount granted can be summarised as follows.

Eligible amount	
Value of work done (720928 x ¹⁰⁰ / ₁₁₀ =655389)	655389
5% overhead	32769
	688158
Less IT (1 %)	6881
VAT (4 %)	27526
WWF	6881
Net figure eligible	646870
Actual amount granted	774574
Excess amount granted	127704 (774574-646870)

The excess amount Rs.127704/- granted may be recovered from the officer responsible. This irregularity was brought to the notice of the Executive Engineer as per Audit Enquiry No.10 dated 27.07.18, but no reply was furnished.

10-6. Granting of Devaswom Board College Parumala works without tender-irregularities noticed.

Three works of Devaswom Board College Parumala was granted to the contractor Sri. P.D.Rajan without inviting tender. The reason cited for this is that the PTA recommended to grant these work to this contractor (Nominee of PTA). Details of these works are as follows.

(a) Certain urgent works to Principal room and ceramic flooring to zoology museum.

Voucher No.	210/8-15
Amount	Rs.185962
M Book No.	2/MD/14-15

(b) Construction of compound wall at the east side of zoology lab.

Voucher No.	342/8-15
Amount	Rs.177344
M Book No.	163/MD/15

(c) Repairs and maintenance of zoology lab.

Voucher No.	213/8-15
Amount	Rs.178808
M Book No.	32/MB/14-15

Irregularities noticed.

- (i) The minutes and resolution of PTA in this regard is not made available for verification, only a letter from the College Principal is in the file. This has been called for as per Audit Enquiry No.2dated 26.07.2018 and it was intimated that the Principal of the college was directed to produce the same and it shall be submitted to audit as soon as it is received. However nothing turned up so far.

- (ii) Ambiguity persists in the statement of the Principal that the PTA had decided to allot the work to a particulars contractor, as the minutes and resolution of the PTA was not made available for verification. More over in the matter of Maramath works the PTA has no authority to grant work to a particulars contractor.

Granting of works to a particulars contractor based on a letter from the Principal is a serious flaw from the part of the Executive Engineer

10-7. Devaswom Board College Eramallikara-constructing women hostel under UGC aid-irregularities noticed Rs.1528250/- objected.

Voucher No.	91/9-13
Amount	Rs.1528250
M Book No.	58/MD/10-11, 329/MD/13, 51/MD/09-10, 371/MD/13, 86/MD/12, 134/K/95
Contractor	Sri. P.P.Prasad

An women hostel was constructed at Sree Ayyappa College Erumallikara under the financial aid of UGC. The Administrative Sanction for the work was granted for an amount of Rs.41,55,000/- at 46% excess over the sanctioned estimate rate (SOR 2009). The work was commenced on 30.06.2012 and completed on 25.08.2014. The actual due dated for the completion of the work was 02.04.2013. A fine of Rs.98278/- was charged from the contractor for the delay in completion of the work. The financial details of the work is as follows

Total value of the work	5328250
Fund from UGC	3600000
Interest	200000
Fund form Travancore Devaswom Board	1528250

Irregularity noticed.

An amount of Rs.1528250/- was incurred from the Travancore Devaswom Board fund for this project. As this figure exceed Rs.1000000/- consent from the Honourable High Court has to be obtained, but the consent obtained from the Honourable High Court was not produced for verification. This matter had been enquired as per Audit Enquiry No.6 dated 27.07.18 and it was replied that consent was not obtained as it was not insisted. In the absence of the consent from the Honourable High Court the amount paid from Travancore Devaswom Board fund ie Rs.1528250/- is held under objection.

10-8. Contractors profit paid to works done by nominee of Temple Advisory Committee- Disallowed Rs.35435/-

Contractors profit (10%) is not permissible to work done by nominee of Temple Advisory Committee (Circular No.27582/P-3/99 dated 29.06.99). On verification of work bills, it is noticed that the same was paid in the following cases.

Sl. No.	CBV No./ Date	M Book No./Date	Cheque No./Date	Name of work	Beneficiary committee nominee	Value of work done		
						Including CP	Excluding CP	Excess
01	251 of 8/15	65/ MD/14	922565/ 26.08.15	Vathakulangara Devaswom Annual Maintenance	R.Harikumar	24199	21999	2200
02	105 of 6/15	65/ MD/14	922488/ 11.06.15	Pathiyoor Devaswom Annual Maintenance	Ajithkumar	46029	41845	4184
03	5 of 5/15	364/ MD/13	922432/ 06.05.15	Thevarodath Devaswom Well constuction	B. Harikumara Pillai	28295	25723	2572
04	48 of 7/15	367/ MD/13	922502/ 03.07.15	Thevarodath Devaswom Annual Maintenance	B. Harikumara Pillai	12879	11708	1171
05	24 of 8/15	43/ MD/15	922543/ 11.08.15	Vellamkulangara Devaswom Annual Maintenance	R.Raveendra nathan Nair	16601	15092	1509
06	60 of 11/15	37/ MD/11	008088/ 11.07.15	Valiyakalavoor Devaswom Annual Maintenance	B. Remesan	43856	39869	3987
07	276 of 8/15	94/ MD/14	922573/ 26.08.15	Ambalappuzha Devaswom improvement to the existing drain	S. Chandrakumar	187013	170011	17002
08	65 of 1/16	434/ MD/ 13-14	010145/ 22.01.16	Kamapuram Devaswom Annual Maintenance	Sreekumar.V	30910	28100	2810
							Total	35435

Hence Rs.35435/- is disallowed in audit and the amount may be recovered from the officer responsible and remitted to Devaswom Fund.

10-9.Sanctioning OH charges on contractors profit-OHcharges calculated based on the value of work done without excluding CP- Disallowed Rs.11026/-

Overhead charges @5% is eligible only on the total value of work done and not on contractor’s profit. On verification of work bills, it is noticed that in the following cases OH charges are calculated based on the total value of work done without excluding CP.

Sl. No.	CBV No./ Date	M Book No./Date	Cheque No./Date	Name of work	Value of work	Overhead charge		
						Paid	Eligible	excess
01	70 of 6/15	45/MD/15	922575/ 26.08.15	Ramapuram Devaswom Annual Maintenance	113899	5695	5177	518
02	321 of 8/15	136/MD/15	007631/ 26.08.15	Harippadu Devaswom Queue system in prasadamandapam	143959	7198	6544	654
03	63 of 7/15	129/MD/15	007569/ 16.07.15	Elangam Devaswom Providng yard lighting	241240	12062	10965	1097
04	119 of 8/15	135/MD/15	007605/ 05.08.15	Urgent repairs to Valiyakulangara Devaswom Improvement to temple yard	46974	2348	2135	213

05	80 of 6/15	94/MD/15	007558/04.06.15	Valiyakulangara Devaswom Improvement to temple yard	432148	21607	19643	1964
06	215 of 8/15	214/MD/15	007615/25.08.15	DBUPS Changenkari toilet block construction	174372	8718	7926	792
07	314 of 8/15	81/MD/15	007861/26.08.15	Chalinarayanapuram –Oottupura revving	109967	5498	4998	500
08	116 of 4/15	185/MD/12	922419/25.04.15	Ambalapuzha Devaswom-Annual maintenance	175340	8767	7970	797
09	93 of 4/15	67/MD/15	922419/22.04.15	Chalinarayanapuram –Annual maintenace	47003	2350	2136	214
10		24/MD/14-15	07567/16.07.15	Construction of semi-permanent Auditorium at Pandalam Valiyakoikkal Devaswom	650220.90	32176	29556	2620
11		29/MD/14-15	922407/16.04.15	Repair and maintenance of Anakottil at Cheriyanadu Devaswom	364587	18229	16572	1657
							Total	11026

Hence the amount of Rs.11026/- is disallowed in audit and the amount may be recovered from the officer responsible and remitted to Devaswom Fund.

10-10. Ambalapuzha Devaswom –Constructing a semi-permanent shed for keeping calf-Necessity and rate of red earth used as sub base to concrete work-Not revealed- amount objected Rs.19957.50

On verification of M Book page No.56 item No.13 (M Book No.191/MD/12) of the above mentioned work, it is noticed that red earth of 20.28 m³ was seen used @ 984.10 rupees for filling a portion of 19.50x2.60x0.40 m³ as sub base to cement concrete 1:5:10 using 40 mm broken stone including plastering with CM 1:4, 12mm thick. It is also noticed that swellage in earth filling was also not deducted. Payment made in this regard is detailed as below.

CBV No.	47 of 10/15
Cheque No./date	007635/26.08.15 585698/01.10.15
Schedule of Rate	SOR 2012
Estimate amount	446000 (10% below)
<u>Item:</u> Supplying and filling red earth inside portion of base	1x19.50x2.60x0.40=20.28 m ³
Amount given	20.28x984.10=19957.5

Necessity for using red earth instead of ordinary soil and data based on which the given rate Rs.984.10/ m³ is arrived and the reason for not deducting swellage in earth filling etc were enquired vide Audit Enquiry No.3 dated 26.07.18. But no reply was furnished.

As the authorities has failed to reply the queries this amount spent towards this item is held under objection.

10-11. Providing name boards in MC road at Pandalam and Kulanada, indicating ‘Pandalam Valiyakoikkal Sree Dharma Sashta Temple’-discrepancies noted- Amount objected Rs.949746/- -Excess payment Rs.226874/- (loss)

Name of Contractor	Sri. K. Venukuttan Nair
Rate of contract	3 % below
Date of tender	16.04.15
Date of commencement	02.11.15
Date of completion	24.11.15
M Book No.	111/MD/14-15
Total value of work done	1200632
Amount paid to contractor after deductions	1176620
Cheque No. and Date	585778 dated 11.03.2016 (CBV No.52& 53 of 03/2016)

The above work was awarded to the contractor to construct gantry overhead cantilever on single side with sign board on both sides of size 4.80x1.62 metre made of micro prismatic sheet at two places each at Pandalam and Kulanada. As per the estimate approved by the Chief Engineer, Travancore Devaswom Board the cost of each board was arrived at Rs.314977/-.

On perusal of the work file the following anomalies were noted in audit.

- (1) Single tender was accepted and work awarded without going for retendering in violation of Rule 11 (1) of PWD Rules.
- (2) Administrative Sanction was given by Travancore Devaswom Board for as estimated cost of Rs.629954 only vide ROC 3227/15/M dated 21.03.2015. Whereas work was done for Rs.1200632/-.
- (3) Since the work was above Rs.10 lakhs, concurrence from the Honourable High Court was necessary, but the same was not seen obtained.
- (4) M Book not produced for audit.
- (5) Sanction from PWD was not seen obtained for erecting name boards at PWD roads.
- (6) Excess payment of Rs.226874/- was seen made to the contractor by giving service tax @ 13.5% and contractor tax @7% over and above the value of work done. Also deductions towards VAT @ 4% was not seen made. Details given below.

The tax rules prevailed during 2014-15 was KVAT Rules and the amount of tax to be deducted from a work contract was @4%, if compounded otherwise. However no VAT was seen deducted in this case, whereas service tax @13.5% and contract tax @7% was seen paid to the contractor as against rules. The matter was enquired vide audit Enquiry No.13 dated 28.07.18 and it was explained by the Executive Engineer that such taxes were paid to the contractor as the estimate was prepared based on the type, design, plan and rates given by KSTP. The explanation cannot be admitted in audit, as the burden of deduction of tax at source rests with Travancore Devaswom Board. Also taxes are to be deducted from the

value of work alone. 5% OH and 10% CP are being paid to the contractor in order to facilitate deductions of tax from the value of work done. The details of excess paid is illustrated below.

Rate and amount given		Rate and amount eligible
Value of work done (for two sign boards)	452877.01	452877.01
5% OH	20379.46	22643.85
10%CP	45287.70	45287.70
Total	518544.17	520808.56
Add:		
Service tax (13.5 %)	64040.00	Not eligible
Contract tax (7%)	36298.04	Not eligible
Total	618882.21	520808.56
Deduct:		
Tender deduction (3%)	18566.47	15624.25
	600315.74	505184.31
Deduction:		
Income tax (1%)	6003.00	VAT (4%) -20207 IT (1%) - 5052
CWWF (1%)	6003.00	CWWF (1%) - 5052
	588309.74	474873.31
Rounded to Rs.	588310.00	474873.00
At Kulanada (same as above)	588310.00	474873.00
Grand total	1176620.00	949746.00
Excess paid	1176620-949746	226874.00

The excess paid Rs. 226874/- may be made good from the officer responsible. The balance payment made towards this work is Rs.949746/- is objected in audit for reasons stated above.

10-12. Repair and maintenance of Anakottil at Cheriyana Devaswom in Aranmula Group –Discrepancies noted.

Amount objected	Rs.52636.31
Amount disallowed	Rs.24356.00
Name of Contractor	Sri. G. Bhuvanachandran
M Book No.	29/MD/14-15
Rate of contract	10 % below
Amount paid to contractor	Rs.343579
Cheque No. and Date	922407 dated 16.04.15

On perusal of the M Book and work file, the following anomalies were noted in audit.

Item	Volume of work done	Rate & amount claimed
<u>Item No. 8 (a):</u> Roofing with GI corrugated sheet with overlap of 150mm and GI hooks, crank bolts, plain washers etc complete	78.85 m ²	Rs.52636.31 Rs.6675.50/10m ²

Remarks: The rate sanctioned above is for roofing with GI corrugated sheet of .80mm thickness. Whereas the thickness of the GI sheet used in the above work was neither recorded in M Book nor mentioned in work bill. Hence the amount is objected in audit.

Item	Volume of work done	Rate & amount claimed
<u>Item No. 9:</u> Roofing with old & new MP tiles (340mm)	152.79 m ²	Rs.28844.46 @ Rs.1887.80/10m ²

Remarks: on perusal of the M Book and connected records it was seen that out of 152.79 m² of roofing area 140.79 m² was roofed with old MP tiles received as item No. (1) & (18). Item No. (1) Was dismantling 152.79m² of old MP tiles and Item No.(18) was cleaning charges for cleaning 140.79m² of unbroken tiles with soda water and vim. That means 140.79m² of old tiles was used and only the remaining area of 12m² (152.79-140.79) was tiled with new MP tiles. This has been corroborated with the fact that as per item No.(6) 164 numbers of new MP tiles was purchased for Rs.1765.46 and 34 numbers of ridge tiles for Rs.822/-. Number of tiles required for roofing 10m² being 145 numbers area that can be covered with 164 numbers of tiles is roughly 12 m² only. The fact being so, the eligible rate for roofing with dept supplied tiles is Rs.326.50/10m² as detailed below.

Brick mason .35 @ 471	164.85
Man .35 @ 377	131.95
	296.80
10%CP	29.68
Total	326.48
Rounded to	326.50/10m ²

Accordingly the rate and amount eligible for roofing 152.79 m² with old and new tiles are worked out as below.

Roofing 12m ² with new MP tiles (340mm) @ Rs.1887.80/10m ²	Rs.2265.36
Roofing 140.79 m ² with old MP tiles @ Rs.326.50/10m ²	Rs.4596.79
Total	Rs.6862.15
Less cost of new tiles given vide item No.(6)	Rs.2587.46
Total	Rs.4274.69
OH 5%	Rs.213.73
Amount payable	Rs.4488.42
Amount given vide item No.(9) for this work	Rs.28844.46
Excess paid	Rs.24356.04

Though an Audit Enquiry was served vide Audit Enquiry No.4 dated 27.07.18, no reply was furnished. Hence the excess paid may be made good from the officer responsible.

10-13.Construction of semi-permanent Auditorium cum Annadhana Mandapam at Pandalam Viliyakoikkal Devaswom-Discrepancies noted- Amount objected Rs.641453/-

Name of Contractor	Sri. P.D. Rajan
Date of commencement	24.10.2014
Date of completion	13.11.2014
M Book No.	24/MD/14-15
Rate of contract	Estimate rate

Value of work done	682396.96
Date of tender	16.04.15
Amount paid to contractor	641453
Cheque No. and Date	07567 dated 16.07.15

On verification of the concerned records of the above work, the following anomalies were noticed.

- (1) Work awarded to single tender without going for retendering in violation of Rule 11 (1) of PWD Rules.
- (2) Work done without obtaining Administrative Sanction. Administrative Sanction was obtained later. Letter requesting administrative Sanction was forwarded to Travancore Devaswom Board by Chie Engineer, Travancore Devaswom Board vide letter No. 4530 dated 16.01.2015, ie 2 months after completion of the work.
- (3) Agreement (No.59/PW/DWD/MD/15-16 dated 25.06.15) was seen executed with the contractor after completion of the work. Executive Engineer has not seen signed in the agreement on behalf of Travancore Devaswom Board.
- (4) M Book not produced for audit.
- (5) Original estimate was for Rs.950000/- and a recast estimate was prepared for Rs.885000/-Copy of recast estimate and comparative statement were not produced for audit.
- (6) As per item No.(12) of the work bill Rs.236828/- was seen paid towards roofing 285.60m² with GI trafford sheet of .47mm thickness @Rs. 829.90/m². The rate being exorbitant, the data based on which the above rate for GI roofing has been arrived, was enquired vide Audit Enquiry No. (01) dated 26.07.18. But no reply was furnished. As per schedule of rates (2012) the eligible rate for roofing with GI corrugated sheet @ .630mm thickness is Rs.5850/10m². For the very same work with .80mm thick corrugated sheet, the rate admitted by Chief Engineer, Travancore Devaswom Board is Rs. 6675/10m². Compared to these the rate given (8299/10m²) seems to be exorbitant.

As far as market rule are concerned, nearest thickness of GI trafford sheet available in market are .45 and .50. No sheets of .47mm are normally available in market. The rate of superior quality colour coated GI trafford sheet varies from 370 to 432/m². Based on which the market rate of roofing 10m² GI trafford sheet of .50mm is worked out for comparison.

GI sheet (0.50mm) (10m ²)	4320
Conveyance	22
GI hooks, crank bolts and nuts including washer	264
1.35 numbers of carpenter	675
1.35 numbers of labour	568.95
	5849.95
Rounded to	5850.00

Add 10% CP & 5%OH	877.50
Total	6727.50

Thus it can be seen that even at market rates of superior quantity .50 mm trafford sheet (JSW make etc) the maximum rate permissible for roofing 10m² is Rs.6727.50. Whereas in this case Rs.8299/10m² has seen given. In the absence of M Book, the exact thickness and make of GI Trafford sheet used is unknown. As the authorities have failed to supply the data based on which the rate of Rs.8299/10m² is arrived, and in the absence of M Book, audit cannot admit any amount for the time being.

Hence for the reasons stated above, the entire amount spent towards this work is Rs.641453/- is held under objection.

10-14. Excess rate sanctioned for wood works-Objected Rs.5371.66

Name of work	Kanatharkunnuam Devaswom, Karunagappally Group - Constructing Mahadevar temple
Contractor	Sri. J. Harikumar (10% over estimate rate)
PAC	392000
Expenditure	378482
CBV No.	38 of 04/2015
M Book No.	34/MD/10-11
Cheque No.	386045/06.04.2015

(a) Item No.1: Teak wood planed and from works for Charazhi at Sivatemple and Balikkalpura

Sanctioned rate	Rs.1878.3/10dm ³
Rate of admissible	Rs.1840.1/10dm ³ (as per the rate approved by the Chief Engineer (General)
Total quantity of work done	1227.63/10dm ³
Amount given	1227.63 x ^{1878.3} / ₁₀ =230585.74
Amount admissible	1227.63 x ^{1840.1} / ₁₀ =225896.19
excess amount sanctioned	4689.55
Total amount paid in excess	
Excess value	4689.55
Tender excess (10%)	468.95
OH (5%) (excluding CP)	213.16
Total paid in excess	5371.66

The matter was enquired vide Audit Enquiry No.8 dated 27.07.2018 but no reply was furnished. Hence Rs.5371.66 paid in excess for this work is held under objection.

10-15.Overhead charges sanctioned for furniture supply-Loss of Rs.19923.13

Overhead charges are admissible only in cases of public works. But, on verification, it is noted that, in the flowing case of supply of furniture, OH had been sanctioned.

(i) Devaswom Board High School Thakazhy-Supply of desks benches for High School.

PAC	279000
Expenditure	260330
CBV	66 of 7/2015
Name of contractor	Sri. V.T. Surendran Pillai (5% below E/R)

M Book	55/MD/10-11
Cheque No. and date	007570/16.07.2015
Work done and amount paid for	
45 bench @ Rs.2764.85/E	124418.25
45 desk @ Rs.3034.75/E	136563.75
Total	260982
Add OH (5%)	13049
Deduct 5% below E/R	13701.55
Net amount	260329.45
Round to	Rs.260330
Excess paid in the form of OH	Rs.13049

(ii) Devaswom Board College, Sasthamkotta-Supply of furniture for Physics Department.

PAC	47606
Expenditure	47606
CBV	246 of 08/2015
Name of contractor	Sri. T. S. Satheesh Babu (at E/R)
M Book	172/MD/15
Cheque No. and date	007627/25.08.2015
Work done and amount paid for	
06 bench @ Rs.2593.55	15561.30
08 desk @ Rs.3722.25	29778.00
Total	45339.3
OH (5%)	2266.96
Grand total	47606.96
Round to	Rs.47606
Excess paid in tune of OH	Rs.2266.96

(iii) Devaswom Board College, Sasthamkotta-Supplying furniture for Economics Department.

PAC	47959
Expenditure	47959
CBV	247 of 08/2015
Name of contractor	Sri. T. S. Satheesh Babu (at E/R)
M Book	172/MD/15
Cheque No. and date	007627/25.08.2015
Work done and amount paid for	
09 bench @ Rs.2593.55	23341.95
06 desk @ Rs.3722.25	22333.5
Total	45675.45
OH (5%)	2283.77
Grand total	47959.22
Round to	Rs.47959
Excess paid in tune of OH	Rs.2283.77

(iv) Devaswom Board College, Sasthamkotta-Supply of furniture to Hindi Department.

PAC	48791
Expenditure	48791
CBV	248 of 08/2015

Name of contractor	Sri. T. S. Satheesh Babu (@ E/R)
M Book	172/MD/15
Cheque No. and date	007627/25.08.2015
Work done and amount paid for	
05 bench @ Rs.2593.55	12967.75
09 desk @ Rs.3722.25	33500.25
Total	46468
OH (5%)	2323.4
Grand total	48791.4
Round to	Rs.48791
Excess paid in tune of OH	Rs.2323.4

The matter was enquired by Audit Enquiry No.11 and 14 dated 27.07.18, but no reply was furnished. Hence the amount paid in excess towards OH for above works viz Rs.19923.13 (13049+2266.96+2283.77+2323.4) may be recovered from the officer responsible and remitted to Devaswom Fund.

10-16. Non submission of work bills, M Books and connected record to Audit - Amount objected Rs.28109564/-

Inspite of Audit Requisition No.(1) & (2) dated 23.07.18 and 27.07.18 that office has failed to produce the work bill, M Book and other connected records of around 55 Maramath works performed during 2015-16. Details are as follows. The entire amounts spent towards these works are objected in audit for reason state above.

Sl. No.	Voucher No./ Month	Name of work	Amount (Rs)
01	39/4-15	Devaswom Board College Sasthamkotta-Providing roof to the society building	276783
02	67/4-15	Pandalam Valiyakoikkal Devaswom- Electrical Maintenance	218970
03	120/4-15	Vallikkavu Devaswom-Aranmula Group- Reconstruction works	284715
04	38/5-15	Pandalam Devaswom-Reconstruction works	489342
05	54/5-15	Kandiyoor Devaswom-Repair and Maintenance of Devaswom office	253842
06	64/5-15	Chamathra Devaswom-Thiruvalla Group-Nalambalam construction	611000
07	55/6-15	Ambalappuzha Devaswom-Installation of high mast light	533597
08	77/6-15	Narayanapuram Devaswom-Improvements to saptahamandapam	252733
09	52/7-15	Karumbakkunnu Devaswom-Nalambalam construction	410194
10	53/7-15	Puthukulangara Devaswom-Thidappally construction	586928
11	61/7-15	Pandalam Valiyakoikkal Devaswom-Auditorium cum Annadanamandapam construction	641453
12	75/7-15	Karumbakkunnu Devaswom-Nadappandal construction	774574
13	29/8-15	Thiruvandoor Devaswom-remaining work	365965
14	98/8-15	Sreevallabha Devaswom-Rewiring	215546
15	102/8-15	Devaswom Board college Parumala –Repair and Maintenance - Ladies hostel	490178
16	131/8-15	Sasthamkotta Devaswom-Nalambalam copper sheet roofing	2491000
17	223/8-15	Mullakkal Devaswom-Providing floor to Anakkottil	277300

18	229/8-15	Anandeswaram Devaswom-Reconstruction-Sreekovil	531100
19	232/8-15	Thrippuliyoor Devaswom-Construction of mathapadasala	314900
20	260/8-15	Chengannoor Devaswom-Repair and Maintenance	216200
21	275/8-15	Ambalapuzha Devaswom- Repair and Maintenance of strong room	223720
22	296/8-15	Irattakulangara Devaswom-Repair and Maintenance	220900
23	305/8-15	Devaswom Board High School Thiruvalla-Annual Meintenace	241321
24	306/8-15	Palliyarathalam Devaswom- Reconstruction of compound wall	291400
25	307/8-15	Palliyarathalam Devaswom-Reconstruction work	253800
26	311/8-15	Sasthamkotta Devaswom-Copper sheet roofing Nalambalam	329300
27	318/8-15	Plappillykulangara Devaswom-Construction of Thidappally	266322
28	319/8-15	Devaswom Board High School Cherianad-Purchasing computers	494900
29	320/8-15	Kollakayil Devaswom-Constructing kitchen and store	258500
30	327/8-15	Ambalappuzha Devaswom – Semi-permanent shed	261320
31	328/8-15	Ambalappuzha Group-Panayarakavu-Construction of subshrine	286700
32	332/8-15	Peediyakal Devaswom-Thidappaly construction	357200
33	333/8-15	Ambalathubhagam Devaswom –Reconstruction of Sreekovil	653300
34	340/8-15	Puthukulangara Devaswom-Toilet block construction	220900
35	344/8-15	Thirumanimangalam Devaswom-Reconstructing Valiyambalam	1081000
36	347/8-15	Devaswom Board college Sasthamkotta-Paving verified tiles	258500
37	349/8-15	Kannatharkunnu Devaswom-Store room construction	220900
38	3/9-15	Kochukanyattukulangara Devaswom-Nadapanthal construction	355320
39	10/9-15	Padanayarkulangara-Paving interlock tiles	225600
40	15/9-15	Thiruvaikal Cherumon Devaswom-Karunagappally Group- Valiambalam construction	848758
41	45/10-15	Sasthamlotta Devaswom-Copper sheet roofing work	418398
42	64/10-15	Devaswom Board High School Cherianad-Purchasing computers	216922
43	92/10-15	Sasthamkotta Devaswom –Copper sheet roofing	517000
44	104/10-15	Thakazhy Devasowm-Improvement of temple tank	596615
45	35/11-15	Thirumanimangalam Devaswom-Reconstructing Valiyambalam	332433
46	76/11-15	Eruva Devaswom-Mavelikkara Group -Copper sheet work	3770774
47	46/12-15	Kamampallikkavu Devaswom-Reconstruction of Sreekovil	393698
48	105/12-15	Sasthamkotta Devaswom-Copper sheet roof work	399500
49	61/2-16	Cheriyakalavoor Devaswom-Compound wall construction	681954
50	62/2-16	Devaswom Board Higher Secondary School Thakazhy-Constructing class room	848469
51	46/3-16	Thrikkannapuram Devaswom-Designs tiles work	244744
52	48/3-16	Chettikulangara Devaswom –Prasadamandapam construction	1447572

53	51/3-16	Palliyarakkavu Devaswom-Construction of Devaswom office	213173
54	67/3-16	Puthukulangara Devaswom-Toilet block construction	212494
55	70/3-16	Devaswom Board college-Eramallikkara ceramic tiles work	229837
		Total	28109564

11. MARAMATH DIVISION THIRUVANANTHAPURAM

11-1. Payment of excess rate for Inter locking cobbles work- Rs. 60,466.20/-

1. Chowalloor Devaswom in Kottarakkara Group – Providing interlocking arrangement to Thirumuttom

Contractor – N. Rajeev (TAC)

Sanctioned Estimate - 404250

Rate of contract – 15% below

CBV No. - 12/15

Expenditure – 348530

Quantity of work done – 392378.10

Cheque No. – 371324/18.12.15

MB No. – 116/2014

2. Thiruaryankavu Devaswom in Kottarakkara Group – Interlocking arrangements to Thirumuttom

Contractor – R.T. Sujith

Sanctioned Estimate - 367500

Rate of contract – 15% below

CBV No. - 9/15

Expenditure – 323209

Quantity of work done – 363871.56

Cheque No. – 994761/11.9.15

MB No. – 40/15

In the above works rate paid for the item no.2 “Supplying and paving moulded cement concrete coloured and polished designer tiles 63mm thick or nearest available thickness laying over well consolidated 6mm broken stone having a thickness of 50mm in line and level filling the gap with quarry dust in uniform spacing to each other including labour for spreading quarry dust finishing consolidating with vibrator etc. complete” is **Rs.966.90/m2** against the eligible rate detailed below.

Quantity	Particulars	Unit	Rate	Amount (Rs)
	“Supplying and paving moulded cement concrete coloured and polished designer tiles 63mm thick or nearest available thickness laying over well consolidated 6mm broken stone having a thickness of 50mm in line and level filling the gap			

	with quarry dust in uniform spacing to each other including labour for spreading quarry dust finishing consolidating with vibrator etc. complete”			
10.500 m2	Designer Tile(SOR-Section II – Rate of material – Item no. 28)	M2	502	5271
112 nos.	Conveyance as per the approved conveyance statement by AE (10 km)	1000	386	43.23
.5m3	6mm broken stone for spreading 50mm thickness	M3	700	350
1m3	Conveyance of broken stone as per the approved conveyance statement by AE (10 km) for 0.5 m ³	M3	294	147
2 nos.	Man for leveling ground and spreading sand	Each	377	754
3 nos.	Mason for compressing sand and block	Each	471	1413
	Total			7978.23
	Add CP 10%			797.82
	Total			8776.05
	For 1m2			877.60
	Say			877.60/m2

Due to the reason noted above excess payment has been effected in the said work as detailed below.

Work No.1

Amount Paid – 393.78m2x966.90/m2	= 380745.88
<u>Amount Admissible- 393.78m2x877.60/m2</u>	= 345581.32
Excess Payment	= 35164.56
Add 5% OH	= <u>1758.22</u>
	36922.78
Less 15% below estimate rate	= <u>5538.41</u>
	31384.37

Work No.2

Amount Paid – 364.89m2x966.90/m2	= 352812.14
<u>Amount Admissible- 364.89m2x877.60/m2</u>	= 320227.46
Excess Payment	= 32584.68
Add 5% OH	= <u>1629.23</u>
	34213.91
Less 15% below estimate rate	= <u>5132.08</u>
	29081.83

The excess payment to the tune of **Rs. 60,466.20/- (Rs. 31384.37 + 29081.83)** may be realised from the officer responsible or proper explanation may be furnished.

11-2. Excess rate paid for Interlocking Tile works – Disallowed Rs. 64,544.57/-

In the under mentioned works rate paid for the item “Supplying and paving with

interlocking cobbles 63 mm size thick over well consolidated 6 mm broken stone in line and uniform spacing and consolidating with vibrator etc” is **Rs. 917.25/m²** against the eligible rate detailed below.

Quantity	Particulars	Unit	Rate	Amount (Rs)
	Interlocking cobbles 63 mm (4 kg/cm ²)	m ²	638/m ² (market rate)	638.00
1 m ²	Conveyance (35 Nos.)	1000	1186.30	41.53
0.25	Mason	Each	471	117.25
0.1	Man	”	377	37.70
				834.88
	Add 10 % CP [Exclude item in market rate, rate for Interlocking cobbles 63 mm is not available in the standard data book (SOR 2012)]			19.64
				854.52
				Say 855/m²

Due to the reason noted above excess payments have been noticed in the following works as detailed below.

I. Achankovil Devaswom in Punalur Group – Flooring with interlocking cobble for resting place of Ayyappa devotees in either side of Gopuram in connection with 1190 ME M & M Festival

Contractor – B. Vijayakumar
Estimate Amount – 4,96,210/-
Rate of contract – 9 % above
Expenditure – 5,40,869/-
Cheque No./Date – 371238/17.07.15
M. Book No. – 82/1995 Page 93-95

Amount Paid –	402.1 (Quantity of W.D) x 917.25 = 368826.22
Amount Admissible - 402.1 x 855	= 343795.50
Excess	= 25030.72
Add 5% OH	<u>1251.54</u>
	26282.26
9 % Tender Excess	<u>2365.40</u>
Excess Payment	28647.66

The excess payment of **Rs. 28,647.66/-** may be recovered from the officer responsible or proper explanation may be furnished.

II. Kulathupuzha Devaswom in Punalur Group – Flooring with interlocking cobbles inside Valiya nadapandal

Contractor – M.V. Radhakrishnan
Estimate Amount – 3,77,000/-
Rate of contract – 9 % above
Expenditure – 4,07,145/-
Quantity of W.D. – 3,58,127.18/-

M. Book No. – 51/2000 Page 91-94
Cheque No./Date – 127336/19.05.15

Amount Paid –	317.04 (Quantity of W.D) x 917.25	= 290804.94
Amount Admissible –	317.04 x 855	= 271069.20
		= 19735.74
Add 5% OH		986.78
		20722.52
9 % Tender Excess		1865.02
Excess Payment		22587.54

The excess payment of **Rs. 22587.54/-** may be recovered from the officer responsible or proper explanation may be furnished.

III. Achankovil Devaswom in Punalur Group – Construction of toilet attached in campshed room and flooring with interlocking cobbles infront of Santhimadam campshed

Contractor – K. Sathyaseelan Pillai
Estimate Amount – 3,78,000/-
Rate of contract – 10 % above
Expenditure – 3,20,585/-
Quantity of W.D. – 3,01,321/-
M. Book No. – 12/2014 Page 44-54
Cheque No./Date – 995000/20.10.15

Flooring with interlocking cobbles

Amount Paid –	184.52 (Quantity of W.D) x 917.45	= 169287.87
Amount Admissible –	184.52 x 855	= 157764.60
		= 11523.27
Add 5% OH		576.16
		12099.43
10 % Tender Excess		1209.94
Excess Payment		13309.37

The excess payment of **Rs. 13309.37/-** may be recovered from the officer responsible or proper explanation may be furnished.

11-3. Providing vitrified tiles to the floor of Devaswom Commissioner’s Office (West Side) – Disallowed Rs. 12,432.76/-

Contractor –Sri. K. Sujith
Sanctioned Estimate - Rs. 1,00,000/-
Rate of contract -10% excess
CBV No. - 4/15
MB No. -22 A/12

- 1) In the above work, rate paid for the item no.3 of sanctioned estimate “Flooring with first quality (ISO) vitrified floor tile .60 x .60 m size over the cement plastered surface using adhesive paste” is **Rs.1165.70/m²** against the eligible rate detailed below.

Quantity	Particulars	Unit	Rate	Amount (Rs)
	Flooring with vitrified tiles (60 cm x 60 cm) first quality set in tile grout (adhesive) over the existing plastered surface			

1.00m ²	Vitrified tiles	M ²	715	715
	Add 5 % wastage			35.75
3.00	Conveyance of Tiles	1000	290	0.87
3 kg	Adhesive	Kg	23	69
	Conveyance of adhesive	T	323	0.97
0.150 Nos.	Mason	Each	471	70.65
0.088 Nos.	Man	Each	377	32.99
LS	Cost of coloured cement		3.10	3.10
	Total			928.33
	Add CP 10%			92.83
	Total(1m ²)			1021.16
	Say			1021/m²

Due to the reason noted above, excess payment has been noticed in the said work(item No.3) as detailed below.

Amount Paid – 78.11m² x 1165.70/m² = 91052.82
Amount Admissible- 78.11m² x 1021/m² = 79750.31
Excess Payment = 11302.51
10 %Tender Excess = 1130.25
Excess amount paid = 12432.76

Explanation was sought for the excess payment to the tune of **Rs. 12432.76/-** vide Audit Enquiry No 7 dated 14.05.2018 but no reply was furnished. Hence the amount paid in excess is disallowed and may be realised from the officer responsible.

11-4. Contractors Profit paid for the Beneficiary committee's work- Disallowed Rs. 1,77,068/-

As per the condition of the circular No.27582/P-3/99 dated 29.06.99, Contractors Profit (10%) is not admissible for the works which were executed through beneficiary committee (TAC). But in the under mentioned case CP (10%) was seen paid to the works which were executed through Beneficiary Committees. This is not regular. The details are given below.

Name of Work	Kadamancodu Sree Mahadevar Temple in Punalur Group – Constructing Nadapandal
Contractor	G. Sunil Kumar (Nominee of TAC)
Sanctioned Estimate	Rs. 19,55,000/-
Rate of contract	Estimate rate
Quantity of work done	19,47,750/- (limited)
M. Book No.	33/2014 (Page 52-61)
Cheque No./Date	Not mentioned in both bill & M. Book
Amount paid with CP	19,47,750/-
Amount admissible without CP	1947750 x 100/110 = 17,70,682/-
Loss	1,77,068/-

This irregular payment due to inclusion of CP in beneficiary committee work amounting to Rs. 1,77,068/- is disallowed in audit and may be recovered from the officer responsible.

11-5. Excess rate paid for the work – Disallowed Rs. 18,975.81

Details of work

Repairs & Maintenance to the Oottupura and store building at Achankovil Devaswom in Punalur group in connection with M & M Festival

Contractor - B. Vijayakumar
Estimate - Rs. 2,85,000/-
Rate of contract - 10% excess
Quantity of W.D. - 2,56,724.35/-
M. Book No. - 140 Page 95 to 99
Cheque No./Date - 994075/02.07.15

In the above work rate paid item No. 8 “Flooring with good quality vitrified tiles 60 cm x 60 cm over cement plastering 1:3, 12 mm thick one coat including grouting, pointing with coloured cement” is **Rs. 1406.45/m²** against the eligible rate detailed below.

Quantity	Particulars	Unit	Rate	Amount (Rs)
1.05 m ²	Vitrified tiles 60 x 60 cm in size	M ²	715	750.75
LS	Conveyance		10	10.00
2.3 kg	Cement	Kg	5.94	13.66
”	Conveyance	T	685.4	1.57
LS	Colour cement		3.1	3.10
0.15	Mason	Each	471	70.65
0.088	Man	Each	377	32.99
	Total			882.72
10 m ²	Plastering 1:3, 12 mm thick (Sr. Rate of petty work)			206.64
	Add CP to Rs. 882.72			88.27
				1177.63

(Rate for Vitrified tiles 60 x 60 cm in size claimed was 914/m² against eligible rate of 715/m² SOR 2012) Due to the reason noted above excess payment has been noticed in the said work as detailed below.

Amount Paid – 71.8 m² (Quantity of WD) x 1406.45 = 100983.11
Amount Admissible- 71.8 m² x 1177.63 = 84553.83
Excess Payment = 16429.28
Add 5 % OH = 821.46
= 17250.74
10 % as per agreement = 1725.07
Excess amount paid = 18975.81

The excess payment of **Rs. 18975.81/-** may be realised from the officer responsible or proper explanation may be furnished.

11- 6. Kunnandam Mahaganapathy Devaswom-Providing Over-Roof to the Temple- Disallowed Rs. 9187.21/-

Contractor - Sri. Hareendra Babu
Sanctioned Estimate - Rs. 4,36,000/-

Rate of contract - 4% excess
CBV No. - 12/15
Expenditure - Rs. 375643/-
Quantity of work done - Rs. 348251.39/-
Cheque No. - 995175 dated 03.12.15
M. Book No. - 72/15

1) In the above work, rate paid for the item no.4 of sanctioned estimate “Supplying and fitting GI trafford sheet 0.47mm or nearest available thickness including overlap of 150mm at ends with self-drilling screw 40mm long including cost of materials, labour charges etc complete” is **Rs.626.80/m²** against the eligible rate detailed below.

Quantity	Particulars	Unit	Rate	Amount (Rs)
	Supplying and fitting GI trafford sheet 0.47mm or nearest available thickness including overlap of 150mm at ends withself drilling screw 40mm long including cost of materials,labour charges etc complete			
10.500m ²	GI profile sheet(Sl. no.614 of SOR 2012)	M ²	370	3885
67.73kg	Conveyance	T	323	21.88
22 nos.	GI hooks crank bolts and nuts 10mm dia. Including plain washers bitumen washers etc.	Each	12	264
1.350 Nos.	Carpenter	Each	500	675
1.350 Nos.	Man	Each	377	508.95
	Total			5355.00
	Add CP 10%			535.50
	Total(10m ²)			5890.50
	For 1m ²			589.05
	Say			589/m²

Due to the reason noted above, excess payment has been noticed in the said work (item No.4) as detailed below.

Amount Paid -- 233.70 m² x 626.80/m² = 146483.16
Amount Admissible -- 233.70 m² x 589.00/m² = 137649.30
Excess Payment = 8833.86
Add Tender Excess (4 %) = 353.35
Excess amount paid = **9187.21**

This Explanation for the excess payment to the tune of **Rs. 9187.21/-** was sought vide Audit Enquiry No 2 dated 08.05.2018, but no reply has been furnished. The amount paid in excess disallowed in audit and may be realised from the officer responsible.

11-7. Trivandrum Group- Palkulangara Ganapathy Devaswom- Delay in Completion of Work - Penalty not imposed – Disallowed Rs. 55848.93/-

Penalty imposed on the contractor for the delay in completion of the following works in Palkulangara Ganapathy Devaswom in Trivandrum Group is not in order. As per section 2112.1 (**Fines for extension of time of completion**) of KPWD Manual 2012 (revised as per

GO (P) No. 13/2012/PWD dated 01.02.2012), penalty for delay in completion of work is at the rate as follows.

Period	Rate of Fine
1 st extension	1 % of the PAC subject to a minimum of Rs. 1000/- and maximum of Rs. 50,000/-
Beyond 1 st extension	2 % of the PAC subject to a minimum of Rs. 2000/- and maximum of Rs. 1,00,000/-

1) PalkulangaraGanapathy Devaswom – Repairs and Maintenances to the Temple Structure and providing ornamental tiles to the Thriumuttom regarding

Name of Contractor : G. Beena
Estimate : 1,73,000/-
Rate : 10 % Excess
Agreement No. : 16th EET/2014-15 dated 24.01.2015
CBV No. : 4/15
Date of Commencement of work : 28.07.2014
Date of Completion as per agreement : 27.09.2014
Actual Date of Completion : 22.01.2015
(Last date of measurement of on M.Book)
Delay : 117 days
Contract PAC : 176561

Penalty for the delay at existing rate is worked out as follows.

For 1stextension of 25 % of work period (15 days @ 1 %) : 1765.61
For 2ndextension of 25 % of work period (15 days @ 2 %) : 3531.22
For 3rdextension of 25 % of work period (15 days @ 2 %) : 3531.22
For 4thextension of 25 % of work period (15 days @ 2 %) : 3531.22
For 5thextension of 25 % of work period (15 days @ 2 %) : 3531.22
For 6thextension of 25 % of work period (15 days @ 2 %) : 3531.22
For 7thextension of 25 % of work period (15 days @ 2 %) : 3531.22
For 8thextension of 25 % of work period (12 days @ 2 %) : 3531.22
Total : 26484.15

Penalty deducted in bill : 726

Balance amount to be deducted : 25758.15

2) PalkulangaraGanapathy Devaswom – Constructing Nadapandal in front of Sreekovil

Name of Contractor : G. Beena
Estimate : 1,96,000/-
Rate : 10 % Excess
Agreement No. : 15th EET/2014-15 dated 24.04.2015
CBV No. : 4/15
Date of Commencement of work : 17.07.2014
Date of Completion as per agreement : 16.09.2014
Actual Date of Completion : 23.01.2015
(Last date of measurement of on M.Book)
Delay : 129 days
Contract PAC : 201668

Penalty for the delay at existing rate is worked out as follows.

For 1stextension of 25 % of work period (15 days @ 1 %) : 1833.34
For 2ndextension of 25 % of work period (15 days @ 2 %) : 3666.68

For 3rd extension of 25 % of work period (15 days @ 2 %) : 3666.68
For 4th extension of 25 % of work period (15 days @ 2 %) : 3666.68
For 5th extension of 25 % of work period (15 days @ 2 %) : 3666.68
For 6th extension of 25 % of work period (15 days @ 2 %) : 3666.68
For 7th extension of 25 % of work period (15 days @ 2 %) : 3666.68
For 8th extension of 25 % of work period (15 days @ 2 %) : 3666.68
For 9th extension of 25 % of work period (9 days @ 2 %) : 3666.68

Total : 31166.78

Penalty deducted in bill : 1076

Balance amount to be deducted : 30090.78

The reason for the short deduction of penalty in above works were be enquired vide Audit Enquiry No 5 dated 14.05.2018. But no reply was furnished till date. Hence the penalty due in the above works may be deducted from the persons concerned and remitted to Devaswom Fund.

As per section 2010 of PWD manual the agreement for the work shall be got executed by the contractor with department in the prescribed form after the award of contract with in the period specified in the selection notice. This condition was not seen adhered in the above works.

11-8. Trivandrum Group – Closing Leakages to Generator Building attached to Devaswom Board Press by replacing the existing damaged AC Sheet Roof into GI Trafford Powder Coated Sheet – Disallowed Rs. 10,117.65/-

Contractor - Sri. G. Sivan
Sanctioned Estimate - Rs. 3,83,000/-
Rate of contract - 5.1% below
CBV No. - Nil
Cheque No. - 4274 dated 08.07.16
MB No. - 147/15

1) In the above work, rate paid for the item no.2a of sanctioned estimate “Roofing with GI trafford sheet” is **Rs.626.86/m²** against the eligible rate detailed below.

Quantity	Particulars	Unit	Rate	Amount
	Supplying and fitting GI trafford sheet 0.47mm or nearest available thickness including overlap of 150mm at ends with self-drilling screw 40mm long including cost of materials, labour charges etc complete			
10.500m ²	GI profile sheet(Sl. no.614 of SOR 2012)	M ²	370	3885
67.73kg	Conveyance	T	323	21.88
22 nos.	GI hooks crank bolts and nuts 10mm dia. Including plain washers bitumen washers etc.	Each	12	264
1.350 Nos.	Carpenter	Each	500	675
1.350 Nos.	Man	Each	377	508.95

	Total			5355.00
	Add CP 10%			535.50
	Total(10m ²)			5890.50
	For 1m ²			589.05
	Say			589/m²

Due to the reason noted above, excess payment has been noticed in the said work (item No.2a) as detailed below.

Amount Paid –	281.60 m² x 626.86/m²	= 176523.78
<u>Amount Admissible-</u>	<u>281.60 m² x 589/m²</u>	<u>= 165862.40</u>
Excess Payment		= 10661.38
Less 5.1 % below estimate		= 543.73
Excess amount		= <u>10117.65</u>

Explanation was sought for the excess payment to the tune of **Rs. 10,117.65/-** vide Audit Enquiry No. 6 dated 14.05.2018 but no reply was furnished. Hence the amount paid in excess may be realised from the officer responsible.

11-9. Overhead charge paid on Contractors Profit – Disallowed Rs. 5362.89/-

As per G.O (RT)NO.828/2010/PWD dated 21.05.2010, 5% over head charge is admissible for maramath works to compensate various tax deducted from the works bill. But this charge cannot be calculated on the amount which includes Contractors Profit. Overhead charge can be calculated only after excluding Contractors Profit. In the estimate prepared and approved by PWD and LSGD, Over Head charge is calculated after excluding Contractors Profit. But in the case of Maramath works executed during the period 2015-16 under Maramath Division, Thiruvananthapuram, Over Head charge is sanctioned for the amount which includes CP. This is not regular and disallowed in audit.

Sl. No.	Particulars	Excess paid
1	Thathamangalam Devaswom-Kottarakkara group-closing leakage to the Sreekovil Contractor – R. Satheesh kumar Sanctioned Estimate -131000 Rate of contract – 10% above CBV No.- 7/15 Expenditure – 103459.19 Quantity of work done – 91957.10 Cheque No. – 994397/5.8.15 MB No. – 78/12 OH Charge calculated including CP – 91957.10-17750(CV)x5% = 3710.35 OH Charge Eligible excluding CP – 91957.10-17750(CV)/110x100x5% = <u>3373.05</u> 337.30 Add 10% above <u>33.73</u> 371.03	371.03

2	<p>Achankovil Devaswom in Punalur group – Repair & Maintenance to the Oottupura and store building in connection with M & M Festival</p> <p>Contractor – B. Vijaya Kumar</p> <p>Estimate amount - 2,85,000/-</p> <p>Rate of contract – 10 % excess</p> <p>Expenditure – 2,95,233/-</p> <p>Quantity of work done – 256724.35</p> <p>M. Book No. – 140/99 Page 95-99</p> <p>Cheque No. – 994075/02.07.15</p> <p>OH Charge calculated including CP – 256724 x 5% = 12836</p> <p>OH Charge eligible excluding CP – 256724/110x100x5% = <u>11669</u></p> <p style="text-align: right;">1167</p>	1167
3	<p>Achankovil Devaswom in Punalur group – Providing green room & maintenance to existing stage</p> <p>Contractor – S. Bindulal</p> <p>Rate of contract – 10 % above</p> <p>Estimate amount – 1,36,000/-</p> <p>Expenditure – 1,46,680/-</p> <p>Quantity of work done – 1,28,000/-</p> <p>M. Book No. – 54/14 Page 46-50</p> <p>Cheque No. – 995738/30.03.16</p> <p>OH Charge calculated including CP – 128000 x 5% = 6400</p> <p>OH Charge eligible excluding CP – 128000/110x100x5% = <u>5818</u></p> <p style="text-align: right;">582</p>	582
4	<p>Kulathupuzha Devaswom in Punalur group – Flooring with interlocking cobbles inside Valiya Nadapandal</p> <p>Contractor – M.V. Radhakrishnan</p> <p>Estimate Amount -377000/-</p> <p>Rate of contract – 9 % excess</p> <p>Expenditure – 407145/-</p> <p>Quantity of work done – 358127.18</p> <p>M.Book No. – 51/2000 Page 91-94</p> <p>Cheque No. – 127336</p> <p>OH Charge calculated including CP – 358127.18-8000(CV)x5% = 17506.35</p> <p>OH Charge Eligible excluding CP– 358127.18-8000(CV)/110x100x5%= <u>16278.51</u></p> <p style="text-align: right;">1228</p>	1228
5	<p>Kilimarathu Kavu Devaswom in Punalur group – Flooring with ceramic tiles in the Shashti Vratapura</p> <p>Contractor – S. Gopakumar</p> <p>Estimate Amount – 180000</p> <p>Rate of contract – 10 % above</p> <p>Expenditure – 195500</p> <p>Quantity of work done – 170000</p> <p>MB No. – 56/14 Page 31-34</p> <p>Cheque No. – 371334/28.12.15</p> <p>OH Charge calculated including CP – 170000x5% = 8500</p> <p>OH Charge Eligible excluding CP– 170000/110x100x5% = <u>7727</u></p> <p style="text-align: right;">773</p>	773
6	<p>Vellayani Devaswom in Neyyattinkkara group – Annual maintenance works to the Devaswom building east side Sadyalayam</p> <p>Contractor – A. Vijayakumar</p> <p>Rate – Estimate</p> <p>Cheque No. – 994758/09.09.15</p> <p>Estimate Amount – 94500</p> <p>Expenditure – 87147</p> <p>Value of work – 82997</p> <p>MB No. – 1/2014</p> <p>OH Charge calculated including CP – 82997x5% = 4149.85</p> <p>OH Charge Eligible excluding CP– 82997/110x100x5% = <u>3772.59</u></p> <p style="text-align: right;">377.26</p>	377.26
7	<p>OTC Hanuman swamy temple in Ulloor group – Providing interlocking tiles to the north side of Nadapandal</p> <p>Contractor – B.S. Sureshkumar</p> <p>Rate – Estimate</p> <p>Cheque No. – 37316/24.11.15</p> <p>MB No. – 76/2014</p>	864.6

	Estimate Amount – 195000/- Expenditure – 199722/- Value of work – 190211.41 OH Charge calculated including CP – 190211.41x5% = 9510.57 OH Charge Eligible excluding CP– 190211.41/110x100x5% = <u>8645.97</u> 864.6	
	Total	5362.89

The loss sustained to the Devaswom to the tune of Rs. 5362.89/- may be realised from the officer responsible and credited to Devaswom Fund.

11-10. Chakkulam Devaswom – Constructing Compound wall at East side – Granting of CP for OH – Loss Rs. 2159/-, Objected Rs. 5,43,799/-
Details of the work are as follows

Contractor - B. Vijayakumar
M. Book No. - 29/2014
SOR - 2012, 10 % excess
On verification of the bill, it was noticed that contractors profit (CP) had been given to overheads. The details are as under.

Value of work done - 474745.83
Add: 5 % overheads - 23737.29
498483.12
Add: 10 % excess - 47474.00
545957.12
Rounded to 545957/-

Eligible amount is as follows

Value of work done - 474745.83
Add: 5 % overheads - 474745x100/110 - 431586
431586 x5/100 - 21579
496324.83
Add: 10 % excess - 47475
Total - 543799

The eligible amount was Rs. 543799/- but the actual amount granted was Rs. 545957.70, hence an excess of Rs. 2159/- was granted.

The loss Rs. 2159/- may be recovered from the officer responsible the balance value of work Rs. 543799/- is held under objection as the administrative sanction is not obtained from the Board.

11-11. Work files not produced for verification Rs. 88,95,396/- Objected

The work files and M. Books of the following works constructed in Kollam group was not produced for verification.

Sl. No.	Name of the work	Contractors Name	Amount (Rs.)	Payment Details (Cheque No./Date)
1	Thirumullavaram Devaswom paving colour tiles to Anakkotil floor	Sri. Jacob John	100417	<u>371252</u> 20.08.15
2	Thirumullavaram Devaswom – Special room for ladies	Sri. Jacob John	295244	<u>371252</u> 20.08.15

3	Thirumullavaram Devaswom – Providing stainless steel railings	Sri. Manuraj	163800	<u>371309</u> 13.11.15
4	Thirumullavaram Devaswom – Providing copper sheets in Sreekovil	Sri. T. Unnikrishnan	719168	<u>371326</u> 22.12.15
	Name of Work	Agreement No.		Rate of Contract
5	Ummanoor Devaswom - KTRA- Rewiring Temple structure and providing C.E lamp	41/PW/EET/14-15 dt 25.8.15	349933	10% below
6	PD Manikanteswaram Devaswom – Painting the side wall of the Temple side	417/PW/EET/14-15 dt 25.8.15	124480	10% excess
7	CBSE School Building Vettikkavala in KTRA group – Annual maintenance to the structural building	432/PW/EET/14-15 dt 25.8.15	103495	10% excess
8	Chowalloor Devaswom in ktra group – constructing temple pond	453/sp/EET/14-15 dt 26.8.15	399583	10% below
9	Chowalloor Devaswom in ktra group – Santhi mathil for west and east side	454/SP/EET/14-15 dt 26.8.15	462000	10% below
10	Chowalloor Devaswom in ktra group – Santhi mathil for north and south side	455/SP/EET/14-15 dt 26.8.15	410000	10% excess
11	Manikanteswaram devaswom in ktra – Annual maintenance works in connection with ulsavam	483/P/EET/14-15 dt 4.9.15	167842	10% excess
12	Chadayamangalam Devaswom – Constructing Nadappandal	485/P/EET/14-15 dt 4.9.15	802309	10% below
13	Thiruaryankavu dvsm in Ktr- Interlocking arrangements to Thirumuttom	502/SP/EET/14-15 dt 11.9.15	323209	10% below
14	PD Manikanteswaram Devaswom in KTR – Certain urgent work in connection with flour mill and Santhimadom	512/PW/EET/14-15 dt 17.9.15	145734	Estimate Rate
15	Velinalloor Devaswom in ktr – Providing interlocking arrangements to the Nadappandal	514/SP/EET/14-15 dt 17.9.15	276691	”
16	PD Manikanteswaram Devaswom in KTR – Constructing protection wall from south side of Kavu	546/PW/EET/14-15 dt 17.9.15	203000	10% excess
17	Mannadi Devaswom in ktra group- Constructing valiyanadappandal	566/SP/EET/14-15 dt 12.10.15	1673541	27% excess
18	PD Kundayam Devaswom in ktra group – Constructing pradakshina vazhi	588/SP/EET/14-15 dt 14.10.15	488000	5% excess

19	Vettikkavala Devaswom in ktra – Providing interlocking arrangement to the Oottupura south west portion	626/SP/EET/15-16 dt 14.10.15	404250	15% below
20	Vettikkavala Devaswom in ktra – Providing interlocking arrangement to the Navarathna Mandapam, east south west portion	627/SP/EET/15-16 dt 14.10.15	392700	15% below
21	Chadayamangalam Devaswom in Kottarakkara group – Flooring the thirumuttom balance portion	654/SP/EET/15-16	675000	10% below
22	Kundayam devaswom in Kottarakkara group – Flooring front entrance	660/PW/EET/15-16 dt 9.12.15	215000	10% below
		Total	8895396	

An Audit Enquiry in this respect was served vide Audit Requisition No. 3 dated 09.05.2018 and Audit Enquiry No. 10 dated 15.05.18, but no reply was furnished. As the file was not produced, audit could not verify the expenditure of above works. Hence the total payments of Rs. 88,95,396/- is held under objection.

11-12. Execution of items which are not included in the estimate amount-Objected Rs. 4,59,694/-

Constructing ‘Oda’ in Keriyaathi Devaswom in Neyyattinkara Group

Estimate – 4,99,000/-

Expenditure – 4,59,694/-

Cheque No. – 371252 dated 20.06.15

MB No. – 32/2015

As per the agreement schedule executed by the contractor, it is found that item No. 5 was to be executed in plane concrete 1:3:6 20 mm Broken stone (side wall of drain work Rs. 68.70 per dm³). But on verification of measurement book the above work was executed in 5 (a), 5 (b). (5a, R.C.C. 1:2:4 using 20 mm broken stone including form work 1901.37 dm³ : 17245.42, 5b, P.C.C. 1:2:4 using 20 mm broken stone including form work 9057 dm³ : 87581.19). No deviation statement or revised estimate were seen prepared and produced for verification. This matter was inquired vide Audit Enquiry No. 4 dated 09.05.18. But no reply was furnished. Hence the amount expended in this regard for Rs. 4,59,694/- objected in the audit.

11-13. Trivandrum Group-Thiruvallom Devaswom-Split up of Project Works

Quotation Notice No.: Q-02/EET/2015-16

Date of Quotation : 10.07.15

Sl. No.	Quotation No.	Work	Estimate (Rs.)	No. of Quotation received	Rate of Contract	Name of Contractor
1	SQ 18/15-16	Providing Temporary Ramp in south west side of temple in connection with	1,54,929	1	12 % excess	P.K. Radha-krishnan Nair

		Karkkidakavavu festivals in 1190 ME				
2	SQ 19/15-16	Providing Pandal over Bhajanamadom in connection with Karkkidakavavu festivals in 1190 ME	99,225	1	12 % excess	P.K. Radha-krishnan Nair
3	SQ 22/ 15-16	Putting up Pandal in connection with Karkkidakavavu festivals in 1190 ME	4,75,634	1	12 % excess	P.K. Radha-krishnan Nair
4	SQ 23/ 15-16	Providing additional facilities – Temporary Pandal, Barricade, Temporary Bridge and Staircase arrangements etc in connection with Karkkidakavavu festivals in 1190 ME	3,10,407	1	12 % excess	P.K. Radha-krishnan Nair
		Total	10,40,195			

(i) While verifying the Quotation Register of Thiruvananthapuram Maramath Division, it is noticed that the above listed works done in Thiruvallom Devaswom in connection with Karkkidakavavu Festivals in 1190 ME are of same nature and for same period. But instead of preparing estimate as a single work, four split up estimates were prepared and separate Quotations were invited in a single notice mentioned above. Audit observes that the splitting up of a major work into individual works is to bypass Court Sanction to carry out the work. It is also to be noted that all the above four works were quoted 12% excess and are awarded to the same contractor.

(1) Date & Time provided for submitting Quotations are as follows.

Date of Quotation Notice : **10.07.2015**
Sale of Quotation form : **06.07.2015 to 10.07.2015 upto 12 Noon**
Last date/time of receipt of filled up Quotation forms : **10.07.2015 upto 3 PM**
Date/Time of opening Quotation : **10.07.2015 3.30 PM**

The Date of Quotation Notice, the last of date of receipt of Quotations and the date of opening of Quotations are all the same day. It is clear that Quotation was invited and opened without giving sufficient publicity or time. These works are of regular nature for the past few years and there is no apparent emergency or unforeseen situation in inviting quotation. All the works are awarded to the same contractor who quoted 12% excess the sanctioned estimate.The above fact reveals the lack of transparency in inviting and accepting quotations. Such practice is irregular and may lead to financial loss to Devaswom Fund.

Audit Enquiry No. 3 dated 09.05.2018 was served to produce the work files, M.Books and related documents, registers and the worked-out data for the preparation of the estimates of the above listed works. But they were not produced to audit. Necessary action may be taken to avoid such practices in future. Board attention is invited to this matter.

11-14. Perumalkunnu Devaswom in Kollam Group – Urgent repairs and maintenance – Irregularities noticed Rs. 14,15,954/- objected

Contractor	- T. Unnikrishnan
MB No.	- 166/2014
Amount Incurred	- Rs. 14,15,954/-
Cheque No./Date	- 37143/27.05.2015
SOR	- 2012, 15 % excess

Irregularities noticed

- 1) As the value of work exceeds Rs. 10,00,000/- the prior consent from the Honourable High Court has to be obtained before starting the work. Here the consent obtained from the High Court is not produced for verification. This matter has been enquired as per Audit Requisition No.5 dated 14.05.2018.
- 2) VAT @ 4 % was deducted from the work bill. Lower rate of 4 % can be allowed to contractor only if they opt compounding of tax and obtain a certificate from the sales tax department. Otherwise higher rate will be applicable. Here the contractor has not obtained any certificate from the sale tax department.
- 3) Tender details such as.
 - a) Newspaper cutting of tender advertisement made.
 - b) Bids submitted by the bidders.
 - c) Evaluation report regarding the bids.

The total value of work done was Rs. 14,15,954/-. This exceeds Rs. 10,00,000/- sanction from Honourable High Court has to be obtained. As the consent has not been made available for verification it is not evident whether the sanction has been granted, therefore the total amount spent for this work Rs. 14,15,954/- is held under objection.

11-15. Anandavalleeswaram Devaswom – Rewiring the temple structure - Irregularities

Details of this work is as follows

Contractor	- T.D. Sarathchandran
MB No.	- 139/2014
SOR	- 2010

Irregularities noticed

1. Tender details regarding the selection of the contractor such as.
 - a) Newspaper cutting of the tender advertisement made.
 - b) Bids submitted by the bidders.
 - c) Evaluation report of the bidders.
2. The agreement made between Sri. T.D. Sarathchandran and Executive Engineer was stated on 22nd April 2014. But a pertinent fact noticed was that the Stamp Paper for this agreement was purchased on 18.07.2014 from Sri. P.M. Ummer, Vendor Ochira.

Agreement executed on 22.04.2014 and Stamp Paper purchased on 18.07.2014 this seems contradictory. It is evident that the agreement was not executed on 22.04.2014 and work was started without an agreement. The agreement was executed after 18.07.2014 incorporating a false date of 22.04.2014 in the agreement. This seems a serious flaw from the part of the Executive Engineer.

11-16. Agreement not executed in time as per rule

As per section 2010 of PWD manual the agreement for the work shall be got executed by the contractor with department in the prescribed form after the award of contract within the period specified in the selection notice. The above condition was not seen adhered in Marammath Division, Thiruvananthapuram while awarding contract. In most of the cases agreement of the work was seen executed after the completion of the work. This is highly irregular. Certain instances are given below.

Name of Work	Selection Notice	Commencement of work	Completion of work	Agreement Date
Chadayamangalam Devaswom-Constructing RCC protection wall at the south street corner of the temple compound	3006/28.11.13	29.9.14	17.12.14	928/s/EET/2014-15 dt 11.3.15
PD Mannady Devaswom – Providing wash basin with water supply arrangement to the Sadyalayam	1242/3.4.14	13.4.15	20.5.15	463/p/EET dt 26.8.15

Necessary action may be taken to adhere the rules stipulated in the PWD manual.

11-17. Irregularities in the maintenance of work files

The files are not seen maintained properly. Note files usually missing from the work file. Pertinent information relating to a work are usually incorporated in the note files. The important among them are.

- a) Administrative Sanction and Technical sanction received.
- b) Details regarding approval of the work of Executive Engineer.
- c) Approval of payments by the Divisional Accountant and Executive Engineer.
- d) Details regarding the release of Security Deposit.

The Executive Engineer and Divisional Accountant may ensure that all the work files contains proper note file.

11-18. Work Register not maintained

Para 10.6.1 to 10.6.3 of the Kerala Public works account code defines the necessity, maintenance and examination of a register of works. But in Thiruvananthapuram Division such register is not seen maintained. This register is pertinent to analyse the rate of cost of work, to foresee possible excess over estimate and to monitor the delay of work etc. Hence necessary steps may be taken to maintain a Register of Works and produce the same for verification.

11-19. Liability Register not maintained

Liability register is a register showing the liability fixed by various audit agencies in various audit reports to various officers. The liability is usually fixed for misappropriation of funds and other flaws pointed out in the reports. A liability register should contain the following details.

- 1) Year of audit report.
- 2) Paragraphs number
- 3) Amount of liability.
- 4) Name and address of the responsible officer
- 5) Remarks column (to state whether the liability amount is recovered or not).

This is an important register to ascertain the details of liability fixed on various officers. This register is not maintained in this Maramath Division. Immediate actions may be initiated for maintaining this register.

12. ESTATE DIVISION

12-1. Works undertaken by Estate Division – Not in accordance with the objectives specified

Travancore Devaswom Board decided to form an Estate Division as per Board decision No. 6289/10 dated 08.09.10 and the same was constituted vide Board order No. 6289/10/M dated 08.11.10. The main aim of Estate Division are as follows.

1. Preservation of Land.
2. Preservation of Buildings.
3. To enhance the revenue from Travancore Devaswom Board Buildings periodically.
4. Preservation of development of estates.
5. To undertake new projects connected with land and buildings.

During the year 2015-16 Estate Division incurred a total expenses of Rs. 7,05,67,478/-. On analysis of various projects undertaken by this division it is clear that the objectives envisaged by the Board is not fulfilled, as many of the works under taken by this division are purchases of various items.

- 1) Purchase of Vanchies
- 2) Purchase of PVC armless chairs
- 3) Purchase of Stainless steel dining table

Travancore Devaswom Board may initiate steps to supervise the works undertaken by this division, so as to ensure that the objectives of this division is attained.

12-2. Estate Division–Assets and liabilities not valued–Serious flaws-Immediate actions solicited

As per Rule 7 of the Devaswom Fund accounts rules on double entry system of accounting 2012, it was stated that valuation of Assets and Liabilities of the Board has to be completed on or before the end of May each year. The responsibility of such work vests

with the Estate Division of the Board under the Executive Engineer and details of the Assets and liabilities have to be forwarded to the Devaswom Accounts Office along with the proposal for the appreciation/depreciation of their value for the previous year. Such work shall be completed by the Estate Division on or before the 31st May of each year.

Even though the rule came into force w.e.f. 01.04.10 the valuation of assets and liabilities of the Board still remains undone. As the responsibility of the valuation vests with the Executive Engineer, Estate Division this matter was been enquired vide Audit Enquiry No. 3 dated 15.11.18, but no reply received. The major objective of establishing a separate Estate Division is for the valuation of assets and liabilities (as it is specified in the accounting rule itself), but this function is yet to be fulfilled.

This division is performing the same type of work that are being done by other four maramath divisions. Hence such type of routine works may be entrusted to other 4 major maramath divisions and the Estate Division may be confined to the work of valuation of Board's assets and liabilities and other works connected with revision of rent of let out Travancore Devaswom Board buildings in accordance with current market rates, so as to enhance the income of Travancore Devaswom Board. The Board has already sanctioned the post of one Executive Engineer, two Assistant Engineers, one Assistant Devaswom commissioner and other office staffs including overseers as per Board order No. ROC 6289/10/M dated 08.11.10 and they had incurred a total expenditure of Rs. 7,05,67,478/- during the year 2015-16, but still the assets and liabilities remains not valued and rent revision of let out buildings had not been effected.

Travancore Devaswom Board may issue immediate orders to the Executive Engineer, Estate Division to value the assets and liabilities and to recast the rent of the let out building otherwise the Board could not ascertain the actual value of assets and liabilities and loss of income may occur due to non-revision of rent of let out building.

12-3. Important registers not maintained

The following important registers were not maintained in the Estate Division.

- 1) **Work register:** A work register is one of the most important register that is to be maintained in the Maramath Division as specified in the Kerala Public works account code para 10-6-1 to 10-6-3. It contains the details regarding the works undertaken, stage of each work, payment made, name of the contractor, agreements executed etc. Due to non-maintenance of this register ambiguity persists regarding the works undertaken and executed.
- 2) **Liability register:** A liability register is a register showing the details regarding the liability fixed on various offices in various audit reports ie either internal or by state audit department. This register is important to take followup action against the liability fixed on each individual.
- 3) **Advance register:** Advance register is a register showing the details of amounts

advanced to staff and contractors. In the Estate Division this register was not found maintained. On verification of work files it was noticed that the contractors are given secured advance. Due to the absence of this register the exact amount given as advance could not be ascertained.

12-4. Cash book voucher number not mentioned in the work bill – May be rectified

The cash book voucher number is not entered in the work bills prepared in the Estate Division. As this is important to verify the veracity of the payments made with cash book, effective steps may be initiated to include this number in the work bills prepared. This matter has been brought to the notice of the Executive Engineer vide Audit Enquiry No. 5 dated 23.01.19.

12-5. Excess payment to contractor due to erroneous calculation – Disallowed Rs. 41,134/-

On verification of work bills of Estate Division with connected records, the following excess payment due to erroneous calculation was noticed.

Name of Work : Pirappancode Devaswom in Ulloor Group- Repair & Maintenance to the first floor of shop building.
Contractor : Sri. G. Sivan
M. Book No. : EDT/29/2014-15
Estimate Cost : Rs. 3,85,000/-
Work awarded : 10 % above estimate
Cheque No./Date : 416207/26.08.15

As per M. Book and file produced, the total value of work done [Item No. 1 (a) to 15 (m)] was Rs. 313227.99/-, but it was wrongly recorded as Rs. 353461.15/-. This resulting an excess payment as detailed below.

Sl. No.	Payment Particulars	Payment Admissible	Payment Made
1	Total value of work done	313227.99	353461.15
2	(+) 5 % overhead charges (except cash voucher 7800/- & contractors profit)	13883.09	15554.75
3	(+) 10 % tender excess	32711.10	34566.11
	Total	359822.18	403582.01
	Deduction (-)		
	CT (4 %)	14392.88	16143.00
	IT (1 %)	3598	4036.00
	W.F. (1 %)	3598	4036.00
	Net Total	338233.30	379367.00
	Excess payment (379367.00 - 338233.30)		41133.71

This was enquired vide Audit Enquiry No. 1 dated 15.11.18, but no reply was furnished in this regard. Therefore, the excess paid amount of Rs. 41,134/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

12-6. Excess amount paid due to erroneous calculation - Disallowed Rs. 3183/-

On verification of work bills and connected records, it is found that excess amount has been

granted to Contractors due to erroneous calculation as detailed below.

- (1) Name of Work : Ayankamam Devaswom in Neyyattinkara Group-
Constructing compound wall at North side of Camp shed
- Contractor : Sri. S.K. Sudarsanan
- Sanctioned estimate : Rs. 4,33,000/-
- Rate of contract : 7 % below
- Cheque No./Date : 413320/05.01.2016
- M. Book No. : ED/T31/2014-15

Payment Particulars	Actual	Given
Quantity of work	403038.80	403038.80
Add 5 % overhead charge	18136.74	18136.74
Total	421175.54	421175.54
Deduct 7 % below as per agreement	29482.28	28212.71
	391693.26	392962.83

Excess given : 392962.83 – 391693.26 = 1269.57 ie, 1270/-

- (2) Name of Work : Construction of boundary wall – Chadayamangalam
Vilayanoorkavu Devaswom in Kottarakara Group-
- Contractor : Sri. N. Sadanandan
- Rate of contract : 10 % below
- Cheque No./Date : 412352/11.11.15

Payment Particulars	Actual	Given
Quantity of work	425195.64	425195.64
Add 5 % overhead charge	19133.80	19133.80
Total	444329.44	444329.44
Deduct 10 % below as per agreement	44432.94	42519.56
	399896.50	401809.88

Excess given: 401809.88 – 399896.50 = 1913.38 ie, 1913/-

An Audit Enquiry (No. 4a/15.11.18) has been served in this regard, but no reply received. Hence the excess amount paid in tune of Rs. 3183/- (1270 + 1913) may be made good from the officer responsible and remitted to Devaswom Fund.

12-7. Short collection of Tender form – Amount Loss - Rs. 30,207/-

As per GO (P) No. 03/15/Fin dated 05.01.15 and GO (P) 429/15/Fin dated 28.09.15, cost of tender forms from bidders may be collected as follows.

Sl. No.	Cost of work	Cost of tender from
1	Upto 50000/-	Rs. 300/-
2	Above Rs. 50000/- upto 10 lakh	0.2 % of cost of work subjected to minimum of Rs. 500/- and maximum of Rs. 2000/-
3	Above 10 lakh upto 2 crore	Rs. 5000/-

But on verification of work files and registers maintained in Estate Division, it was noticed that the cost of tender form was not collected in accordance with this order. Details given as follows.

Sl. No.	Receipt No. & Date	Tender Details	PAC Amount	Cost of tender form to be collected	Amount collected	Short (Rs.)
1	823/07.04.15	ED/T 211/14-15	85523	500	400	100
2	824/07.04.15	ED/T 195/14-15	146290	500	400	100
3	825/07.04.15	ED/T 213/14-15	65428	500	400	100
4	828/07.04.15	ED/T 214/14-15	115368	500	400	100
5	829/07.04.15	ED/T 195/14-15	146290	500	400	100
6	829/07.04.15	ED/T 215/14-15	87813	500	400	100
7	834/07.04.15	ED/T 215/14-15	87813	500	400	100
8	835/07.04.15	ED/T 213/14-15	65428	500	400	100
9	840/07.04.15	ED/T 200/14-15	67256	500	400	100
10	841/07.04.15	ED/T 214/14-15	115368	500	400	100
11	842/07.04.15	ED/T 204/14-15	149009	500	400	100
12	844/07.04.15	ED/T 195/14-15	146290	500	400	100
13	848/09.04.15	ED/Qn 22/14-15	55009	500	400	100
14	849/09.04.15	ED/Qn 13/14-15	76215	500	400	100
15	849/09.04.15	ED/Qn 14/14-15	54145	500	400	100
16	851/05.05.15	ED/Qn 3/14-15	113505	500	400	100
17	851/05.05.15	ED/Qn 5/14-15	151340	500	400	100
18	853/24.06.15	ED/T 12/15-16	848481	1697	1500	197
19	853/24.06.15	ED/T 22/15-16	1350421	5000	1500	3500
20	854/25.06.15	ED/T 1/15-16	1143185	5000	1800	3200
21	855/25.06.15	ED/T 17/15-16	65365	500	400	100
22	855/25.06.15	ED/T 18/15-16	95193	500	400	100
23	855/25.06.15	ED/T 19/15-16	127479	500	400	100
24	856/25.06.15	ED/T 1/15-16	1143185	5000	1800	3200
25	857/25.06.15	ED/T 2/15-16	909875	1820	1500	320
26	860/25.06.15	ED/T 12/15-16	848481	1697	1500	197
27	860/25.06.15	ED/T 22/15-16	1350421	5000	1500	3500
28	863/25.06.15	ED/T 20/15-16	908024	1816	1500	316
29	867/25.06.15	ED/T 1/15-16	1143185	5000	1800	3200
30	867/25.06.15	ED/T 2/15-16	909875	1820	1500	320
31	869/25.06.15	ED/T 20/15-16	908024	1816	1500	316
32	870/25.06.15	ED/T 12/15-16	848481	1697	1500	197
33	871/25.06.15	ED/T 7/15-16	907023	1814	1500	314
34	873/25.06.15	ED/T 7/15-16	907023	1814	1500	314
35	874/25.06.15	ED/T 1/15-16	1143185	5000	1800	3200
36	875/25.06.15	ED/T 20/15-16	908024	1816	1500	316
37	876/02.07.15	ED/Qn 20/15-16	189175	500	400	100
38	877/02.07.15	ED/Qn 21/15-16	187442	500	400	100
39	877/02.07.15	ED/Qn 22/15-16	93544	500	400	100
40	878/02.07.15	ED/Qn 24/15-16	136602	500	400	100
41	879/02.07.15	ED/Qn 24/15-16	136602	500	400	100
42	880/02.07.15	ED/Qn 21/15-16	187442	500	400	100
43	880/02.07.15	ED/Qn 22/15-16	93544	500	400	100
44	882/11.08.15	ED/T 27/15-16	109645	500	400	100
45	886/12.08.15	ED/T 27/15-16	109645	500	400	100
46	887/12.08.15	ED/T 51/15-16	161296	500	400	100
47	887/12.08.15	ED/T 52/15-16	142939	500	400	100

48	892/12.08.15	ED/T 41/15-16	188531	500	400	100
49	893/12.08.15	ED/T 52/15-16	142939	500	400	100
50	894/12.08.15	ED/T 51/15-16	161296	500	400	100
51	899/12.08.15	ED/T 41/15-16	188531	500	400	100
52	1006/12.08.15	ED/T 54/15-16	189175	500	400	100
53	1010/01.09.15	ED/Qn 43/15-16	130883	500	400	100
54	1010/01.09.15	ED/Qn 44/15-16	174050	500	400	100
55	1010/01.09.15	ED/Qn 45/15-16	139500	500	400	100
56	1014/01.09.15	ED/Qn 39/15-16	95838	500	400	100
57	1016/01.09.15	ED/Qn 39/15-16	95838	500	400	100
58	1017/01.09.15	ED/Qn 39/15-16	95838	500	400	100
59	1029/01.10.15	ED/T 86/15-16	181548	500	400	100
60	1032/01.10.15	ED/T 85/15-16	128001	500	400	100
61	1035/01.10.15	ED/T 85/15-16	128001	500	400	100
62	1043/01.10.15	ED/T 85/15-16	128001	500	400	100
63	1044/01.10.15	ED/T 86/15-16	181548	500	400	100
64	1045/01.10.15	ED/T 79/15-16	88025	500	400	100
65	1059/20.10.15	ED/ Qn 53/15-16	98402	500	400	100
66	1060/20.10.15	ED/ Qn 53/15-16	98402	500	400	100
67	1060/20.10.15	ED/Qn 58/15-16	121148	500	400	100
68	1062/20.10.15	ED/Qn 58/15-16	121148	500	400	100
69	1063/11.11.15	ED/T 97/15-16	160462	500	400	100
70	1063/11.11.15	ED/T 98/15-16	167183	500	400	100
71	1063/11.11.15	ED/T 99/15-16	164291	500	400	100
72	1065/11.11.15	ED/T 97/15-16	160462	500	400	100
73	1065/11.11.15	ED/T 98/15-16	167183	500	400	100
74	1065/11.11.15	ED/T 99/15-16	164291	500	400	100
75	1073/11.11.15	ED/T 120/15-16	159175	500	400	100
76	1085/02.12.15	ED/T 126/15-16	198998	500	400	100
77	1086/02.12.15	ED/T 140/15-16	125900	500	400	100
78	1087/02.12.15	ED/T 141/15-16	135415	500	400	100
79	1087/02.12.15	ED/T 142/15-16	73385	500	400	100
80	1091/02.12.15	ED/T 126/15-16	198998	500	400	100
81	1092/02.12.15	ED/T 148/15-16	125115	500	400	100
82	1092/02.12.15	ED/T 149/15-16	127216	500	400	100
83	1093/02.12.15	ED/T 149/15-16	127216	500	400	100
84	1093/02.12.15	ED/T 148/15-16	125115	500	400	100
85	1094/02.12.15	ED/T 140/15-16	125900	500	400	100
86	1096/02.12.15	ED/T 153/15-16	189175	500	400	100
87	1207/27.01.16	ED/T 180/15-16	154651	500	400	100
88	1223/27.01.16	ED/T 180/15-16	154651	500	400	100
89	1224/27.01.16	ED/T 166/15-16	176217	500	400	100
90	1224/27.01.16	ED/T 173/15-16	173476	500	400	100
91	1227/27.01.16	ED/T 165/15-16	126380	500	400	100
92	1229/27.01.16	ED/T 180/15-16	154651	500	400	100
					Total	30207

An Audit Enquiry (No. 10 dated 24.01.19) has been served in this regard. But reply was not furnished. Hence the loss amount of Rs. 30,207/- may be recovered from the officer responsible and remitted to Devaswom Fund.

12-8. Statutory deduction of WWF not deducted from the work bill–
Excess payment -Rs.17,251/-

As per Kerala Construction Workers Welfare Fund Act 1989 section 8 (2) and Govt: Circular No. 2173/C3/97/LSGD dated 18.3.07, it is statutory to deduct @ 1 % from the work bill which involves labour components. But in the following cases of work, the same has not been deducted and this resulted in excess payment to contractor.

Sl. No.	Name of Work	Name of Contractor	Bill Amount	WWF Contribution to be deducted	Cheque No./Date
1	Karoor Sree Mahavishnu Temple- Ulloor group - Rewiring to the Sadyalayam	P.S.Lalkumar	157463	1575	<u>109898</u> 20.07.15
2	Vaikundapuram Devaswom – Punaloor group- Renovation of Sadyalayam building	B.Sasikumar	69433	694	<u>109902</u> 30.07.15
3	Thakazhy Sreedharma Sastha temple - Ambalappuzha group – Rewiring of the existing electrical installation to the Sadyalayam	T.D.Sarath Chandran	210639	2106	<u>416198</u> 24.08.15
4	Urgent repairs & maintenance to the existing electrical installation of proposed Estate Division office – Puthenchanthai	B.Sasikumar	56360	564	<u>416203</u> 25.08.15
5	Kunnnakuzhy Devaswom – Karuagappally – Constructing compound wall and retaining wall	G.Sivan	300000	3000	<u>416206</u> 26.08.15
6	Mannadi Devaswom in Kottarakkara group – Repairing & maintenance of damaged electrical fittings	Radhakrishna Pillai	99022	990	<u>415231</u> 08.09.15
7	Vellayani Devaswom in Neyyattinkara group – Rewiring to the existing electrical installation to the Sadyalayam building	K. Ravikumar	90298	903	<u>413321</u> 06.01.16
8	Chengankari Devaswom in Ambalapuzha group – Rewiring the Sadyalayam	Mohammed Basheer	125637	1256	<u>414272</u> 09.02.16
9	Kumaramchira temple in Karunagappally group – wiring the kitchen & maintenance the Sadyalayam	V.P. Gopa kumar	155161	1551	<u>942434</u> 20.05.15
10	Sasthamkotta Sree dharma sastha temple Karunagappally group – Replacing the dis-functioned electrical fittings to the Sadyalayam	V.P. Gopa kumar	71800	718	<u>942434</u> 20.05.15
11	Malayinkeezhu Devaswom in Neyyattinkara group – Renovation of Sadyalayam building	K. Rajaram	163800	1638	<u>109903</u> 03.07.15
12	Thiruvilandal Devaswom in Haripad group – Maintenance to the electrical installation of Sadyalayam	Mohammed Basheer	108194	1081	<u>942436</u> 26.05.15
13	Sumangali Kalyana Mandapam Nanthencode – Repairs and Maintenance of the existing	B.Sasikumar	117481	1175	<u>415253</u> 08.10.15

	electrical installations				
			Total	17251	

An Audit Enquiry (No. 2 dated 15.11.18) served in this regard, but no reply furnished. Excess payment made to the contractor viz Rs. 17251/- may be made good from the officer responsible and remitted to KCWF.

12-9. Works at Sarkara Devaswom – Serious irregularities – Amount Objected Rs. 5,24,316/-

As per records produced for verification the following works were seen executed during the year 2015-16 in Sarkara Devaswom in Varkala group.

1) Repairs and Maintenance to the existing Kitchen attached to the Sadyalayam

Value of work done : 96,458/-

Contractors Name : Sri. R. Vijayakumara Krurup

M. Book No. : EDT/37/2013-14

Cheque No./Date : 413345/11.03.2016

Tender excess : 10 %

2) Repairs and Maintenance to Sadyalayam

Value of work done : 1,99,293/-

Contractors Name : Sri. R. Vijayakumara Krurup

M. Book No. : EDT/37/2013-14

Cheque No./Date : 413345/11.03.2016

Tender excess : 10 %

3) Providing lean roof to Sree Bhadra Auditorium

Value of work done : 1,78,432/-

Contractors Name : Sri. R. Vijayakumara Krurup

M. Book No. : EDT/37/2013-14

Cheque No./Date : 413345/11.03.2016

Tender excess : 10 %

4) Repairs and Maintenance to Water Supply System

Value of work done : 50,133/-

Contractors Name : Sri. R.P. Janardhanan

M. Book No. : EDT/37/2013-14

Cheque No./Date : 416211/30.07.2015

Irregularities Noticed

- 1) The first 3 works were executed by Sri. R. Vijayakumara Krurup at 10 % excess. But the voucher copy of advertisement made (Newspaper cuttings of advertisement) was not produced for verification.
- 2) Bids submitted by the bidders were not made available for verification. This matter had been called for as per Audit Enquiry No. 9 dated 23.01.19. It is not evident whether these works were tendered or quotations invited.

- 3) The first two works were executed in the same building (in the same Sadyalayam). The value of both these works comes to Rs. 2,95,751/- (96458+199293). The Administrative Sanction obtained from the Board for this work has not been made available for verification. This matter had been enquired as per Audit Enquiry No. 9 dated 23.01.19, but no reply received.
- 4) No estimate regarding these works were made available for verification.
- 5) The VAT collected from the Contractors are @ 4 %. In order to get 4 % rate a compounding certificate from the sales tax department (Circular No. 15179/DP/06/LSGD dated 30.01.07) needs to be obtained. This certificate has been called for as per Audit Enquiry No. 9 dated 23.01.19, but no reply received. Due to the aforesaid irregularities the total amount incurred Rs. 5,24,316/- is held under objection.

12-10. Serious irregularities in the purchase of Chairs, Furniture, Tables and Dining Tables for Rs. 1,26,13,100/- - Objected.

During the year 2015-16 the following items were found purchased.

Sl. No.	Details of Item	Name of the Supplier	Cheque No./Date	Amount (Rs.)
1	Supply of 300 Armless chair to Sree Bhagavathi Temple Neyyattinkara group	M/s NEO Combines	<u>109857</u> 20.05.15	121000
2	Supply of 300 armless Chairs to Poredom Sree Mahadeva Temple	„	<u>109857</u> 20.05.15	121000
3	Supply of 62 Stainless Steel dining tables to Pirappancode Devaswom	M/s AFSAL Metals	<u>109866</u> 04.06.15	537181
4	Supply of 62 dining tables to Thrikkurathy Devaswom	„	<u>109895</u> 21.07.15	537181
5	Supply of 62 dining tables to Peroor Sree Krishna Swamy temple	„	<u>416195</u> 12.08.15	486099
6	Supply of 20 Stainless steel dining tables to Kulasekharapuram Mahavishnu Devaswom	M/s AFSAL Traders	<u>109908</u> 05.08.15	173284
7	Supply of 500 PVC armless chairs to Rappuzhakkavu Sree Dharmasastha temple	Not mentioned	<u>109900</u> 22.07.15	195020
8	Supply of 200 armless chairs to Thrikkurathy Sree Mahadeva Temple Thiruvalla	M/s NEO Combines	<u>416202</u> 25.08.15	79600
9	Supply of 350 PVC armless chairs to Velinalloor Sree Ramaswamy temple	„	<u>416202</u> 25.08.15	139300
10	Supply of 15 dining tables to Mavelikandan Devaswom Parasala	M/s AFSAL Traders	<u>416223</u> 25.08.15	129963
11	Supply of 62 dining tables to Parasala Devaswom	„	<u>416223</u> 25.08.15	537181
12	Supply of 200 PVC armless chairs to Vendar Sree Subrahmaniya temple	M/s NEO Traders	<u>415235</u> 18.09.15	79600
13	Supply of 200 PVC armless chairs to Kulasekharapuram Maha vishnu temple Keezhoor	M/s NEO Combines	<u>415234</u> 17.09.15	79600
14	Supply of 150 PVC armless chairs to Keezhillam Devaswom Thrikkariyoor	M/s Modern New Jyothi Agencies	<u>412355</u> 11.11.15	132090
15	Supply of 200 PVC armless chairs to PD	„	<u>412355</u>	176115

	Moovattupuzha Devaswom Thrikkariyoor		11.11.15	
16	Supply of 225 PVC armless chairs to Kanatharkunnu Sree Mahadevar temple Karunagapally	”	<u>412369</u> 03.12.15	198129
17	Supply of 200 PVC armless chairs to Thiruvalloor Devaswom Thiruvalloor	”	<u>412369</u> 03.12.15	176115
18	Supply of 200 PVC armless chairs to Peruvaram Mahadevar Temple	”	<u>412369</u> 03.12.15	176115
19	Supply of 225 PVC armless chairs to Eruva Devaswom	”	<u>412369</u> 03.12.15	198129
20	Supply of 225 PVC armless chairs to Vettikadu Devaswom Sadyalayam	”	<u>412369</u> 03.12.15	198129
21	Supply of 60 stainless steel dining tables to Peruvaram Mahadeva temple Ootupura	M/s AFSAL Metals	<u>413311</u> 15.12.15	433211
22	Supply of 50 stainless steel dining tables to Valoppilly Devaswom in Paravur group	”	<u>413311</u> 15.12.15	413311
23	Supply of 200 PVC armless chairs to Malayinkil Devaswom	M/s Modern New Jyothi Agencies	<u>413312</u> 29.12.15	176115
24	Supply of 150 PVC armless chairs to Thirumoozhikulam Sree Lekshmana temple	”	<u>413312</u> 29.12.15	132086
25	Supply of 150 PVC armless chairs in Mulakkulam Sree Lakshmana swamy Devaswom	”	<u>413312</u> 29.12.15	132086
26	Supply of 225 PVC armless chairs in Ettumanoor Devaswom	”	<u>413312</u> 29.12.15	198129
27	Supply of 62 Stainless steel dining table to Vazhoor Vettikkadu temple in Mundakkayam group	M/s AFSAL Metals	<u>413312</u> 29.12.15	537181
28	Supply of 62 Stainless steel dining tables in Vettikadu Devaswom in Karunagapally group	”	<u>413314</u> 29.12.15	537181
29	Supply of 150 PVC armless chairs to Aluva Mahadevar Temple	M/s Modern Jyothi Products	<u>413333</u> 27.01.16	132086
30	Supply of 225 PVC armless chairs in Thalamattom Devaswom in Thrikkariyoor	”	<u>413333</u> 27.01.16	198129
31	Supply of 150 PVC armless chairs in Puthiyakavu Devaswom in Kilikolloor group	”	<u>413333</u> 27.01.16	129444
32	Supply of 40 PVC armless chairs in Ochira Devaswom in Karunagapally group	”	<u>413333</u> 27.01.16	35223
33	Supply of 200 PVC armless chairs in Koottappana Devaswom in Neyyattinkara group	”	<u>413333</u> 27.01.16	176115
34	Supply of 100 PVC armless chairs in Vaikom Devaswom	”	<u>413333</u> 27.01.16	88047
35	Supply of 200 PVC armless chairs in Vazhoor Vettikkattu temple in Mundakkayam group	”	<u>413333</u> 27.01.16	176115
36	Supply of 225 PVC armless chairs in Aryancavu Devaswom in Punaloor group	”	<u>413333</u> 27.01.16	198129
37	Supply of 225 PVC armless chairs in Vallopilly Devaswom in Thirumoozhikulam group	”	<u>413333</u> 27.01.16	198129
38	Supply of 62 stainless steel dining tables in Thelliyoorkavu Devaswom in Thiruvalla group	M/s AFSAL Metals	<u>413337</u> 02.02.16	537181

39	Supply of 62 stainless steel dining tables in Thengannal Devaswom in Changanasseri group	„	<u>413337</u> 02.02.16	537181
40	Supply of 350 PVC armless chairs in Vaipur Devaswom in Changanasseri group	M/s Modern Jyothi Products	<u>414281</u> 16.03.16	308201
41	Supply of 250 PVC armless chairs in Kaduthuruthy Thaliyil Sree Mahadeva temple	„	<u>414281</u> 16.03.16	220144
42	Supply of 350 PVC armless chairs to Kaviyoor Devaswom	„	<u>414281</u> 16.03.16	308201
43	Supply of 300 PVC armless chairs to Sreekrishna Swamy Temple Thiruvappu	„	<u>414281</u> 16.03.16	264172
44	Supply of 62 Stainless steel dining table to Thiruvalloor Devaswom in Thiruvalloor group	M/s AFSAL Metals	<u>414283</u> 16.03.16	537181
45	Supply of 62 stainless steel dining tables to Malayinkil Devaswom in Neyyattinkara group	„	<u>414283</u> 16.03.16	537181
46	Supply of 450 PVC armless chairs in Thelliyoorkavu Devaswom in Thiruvalla group	M/s Modern Jyothi Products	<u>414289</u> 31.03.16	396259
47	Supply of Wooden benches to CBSE School Varkala (number not specified)	Not mentioned	<u>414290</u> 31.03.16	129319
48	Supply of 25 Stainless steel dining tables to Aluva Mahadevar temple	M/s AFSAL Metals	<u>703351</u> 31.03.16	216606
49	Supply of 30 Stainless steel dining tables to Navaikulam temple	„	<u>703351</u> 31.03.16	259926
			Total	12613100

Serious Irregularities Noticed

- a) During the year 2015-16 purchase of PVC armless chairs, stainless steel dining tables etc had been done for Rs. 1,26,13,100/-. The acknowledgement details regarding this has not been entered in the stock register nor the acknowledgement receipt from the recipient has been produced for verification. It is not evident who has received these articles. This had been called for as per Audit Requisition No. 6, but no reply received.
- b) Stainless steel dining table was purchased from M/s Afsal Metals/Afsal traders , PVC armless chairs from M/s Neo combines and M/s Modern Jyothi products but the tender details such as.
 - (i) Newspaper cutting of tender (voucher copy of advertisement).
 - (ii) Bids submitted by the bidders.
 - (iii) Details regarding security deposit etc were not produced for verification and the above had been called for as per Audit Requisition No. 5 (a) but no reply received
- c) It is not evident whether the quality of the materials purchased was ascertained by the responsible officer.

As obfuscation is prevailing with regard to the purchase of these items, Rs. 1,26,13,100/- was objected.

12-11. Velloopara Devaswom in Kottarakkara Group – Enclosing Devaswom land - Board sanction not produced Rs. 5,10,608/- Objected

Name of the Work : Enclosing Devaswom land in Velloopara Devaswom
 Contractor : Sri. S. Gopakumar
 M. Book No. : EDT/20/2013
 Vale of work done : 5,10,608/-
 Cheque No./Date : 415233/09.09.15
 Rate : 10 % excess

Irregularities Noticed

- 1) Tender details such as voucher copy of advertisement (Newspaper cutting) and bids submitted by various bidders not produced for verification.
- 2) Administrative Sanction obtained from the Board not produced for verification. This details had been called for as per Audit Requisition No. 8 (a) dated 23.01.18. Due to non-production of these important details the total amount of Rs. 5,10,608/- is held under objection.

12-12. Work files not produced for verification – Amount Objected Rs. 1,72,18,796/-

The work files and M Books of the following works had not been produced for verification.

Sl. No.	Voucher No./Month	Cheque No./Date	Work Particulars	Amount (Rs.)
1	3/4-15	<u>942427</u> 07.04.15	Vettikavala Devaswom in Kottarakkara group -reconstructing damaged compound wall	237402
2	10/4-15	<u>109887</u> 22.04.15	Urgent room walls to the office of the Special Thahsildar LC Unit under Travancore Devaswom Board	276022
3	1/5-15	<u>109888</u> 04.05.15	Koottappana Devaswom in Neyyattinkara group -providing Trafford sheet to the roofing of Annadana Mandapam	202441
4	11/5-15	<u>942433</u> 15.05.15	Thakazhy Devaswom in Ambalappuzha group- repairs and maintenance to Latrine block attached to Sadyalayam	260283
5	12/2-15	<u>109853</u> 15.05.15	Palliyarakkavu Devaswom in Thiruvalla group -enclosing Devaswom land (foundation and basement)	330254
6	13/5-15	<u>109854</u> 19.05.15	Ashtamangalam Devaswom in Punalur group – Constructing compound wall in front of Devi temple over the existing compound wall	224439
7	25/5-15	<u>109859</u> 21.05.15	TDB CBSE School in Kadakkal Punalur group constructing retaining wall at back side of latrine block	188000
8	26/5-15	<u>942436</u> 26.05.15	Amount paid of Muhammed Basheer for the work of Kunnamthanam Devaswom Madathikkavu Bhagavathi temple Thiruvalla group- installation of Sadyalayam power supply from the temple and arrangement for taking new KSEB supply	59534
9	29/5-15	<u>942438</u> 28.05.15	Amount paid to the manager Coir fed for supplying and providing coir mat to the floor of estate division SCCHR library TVPM	30963

10	30/5-15	<u>942439</u> 28.05.15	Amount paid to M/s Ind royal furniture for the supply of office table for the use of Executive Engineer, Estate Office SCC HR library	34300
11	7/6-15	<u>109867</u> 10.06.15	Amount paid to M.V. Radhakrishnan for TDB CBSE School Kadakkal in Punalur group - constructing retaining wall at north side of semi-permanent building	526147
12	10/6-15	<u>008336</u> 10.06.15	Amount paid to G. Sivan for providing PVC ceiling to the underside of newly constructed lean to roof and certain needs of Special Tahsildar office	97622
13	11/6-15	<u>008337</u> 10.06.15	Amount paid to B. Vijayakumar for Mughathala Devaswom in Kollam group - improvements to the Oottupura and Kitchen	228192
14	18/6-15	<u>008341</u> 25.06.15	Amount paid to M/s Athanesia Solns (ltd) for the supply of accessories to EDD cell for smart card distribution	267840
15	3/7-15	<u>008345</u> 08.07.15	Amount paid to K. Gopinathapillai for DBLPS Mampuzhathara in Punalur group – Constructing compound wall	396761
16	4/7-15	<u>008346</u> 08.07.15	Amount paid to M.V. Radhakrishnan for DBLPS Mampuzhathara in Punalur group enclosing the staff quarters	438745
17	12/7-15	<u>008348</u> 22.07.15	Amount paid to C.K. Salikumar for Vettakkorumakankavu temple under Kottayam group Parippu sub group - balance work to be completed in connection with construction of dilapidated portion	134702
18	13/7-15	<u>008349</u> 22.07.15	Amount paid to T.S. Salikumar for Malayinkeezhu Devaswom in Neyyattinkara group Repair & maintenance to the AC sheeted Sadyalayam in Devaswom Compound	94000
19	14/7-15	<u>008350</u> 29.07.15	Amount paid to R. Santhosh Kumar for Vettikkavala Devaswom in Kottarakkara group - reconstructing damaged wall south side of the Keezhootambalam compound	161039
20	15/7-15	<u>008350</u> 29.07.15	Amount paid to R. Santhosh Kumar for Vettikkavala Devaswom in Kottarakkara group reconstructing damaged wall south side of the Keezhootambalam additional work for parapet wall	54093
21	17/7-15	<u>416212</u> 30.07.15	Amount paid to A. Vijayakumaran Nair for Venganoor Devaswom in Neyyattinkara group reconstructing compound wall in south side and east side	217561
22	Nil/8-15	<u>109907</u> 01.08.15	Amount paid to G. Sivan for the work in Pirappancode Devaswom in Ulloor group reconstructing compound wall to Radhamadhavam Auditorium	305494
23	Nil/8-15	<u>109907</u> 01.08.15	Amount paid to G. Sivan for the work in Pirappancode Devaswom in Ulloor group providing designer tiles and interlocking cobbles to the Radhamadhavam Auditorium	430608
24	Nil/8-15	<u>109909</u> 05.08.15	Amount paid to V. Mohanakumar for the Pirappancode Devaswom in Ulloor group flooring vitrified tiles to the first floor of shop building	184642

25	Nil/8-15	<u>416191</u> 06.08.15	Amount paid to Anu .C Senan for the work in Palliyarakkavu Devaswom in Thiruvalla group -constructing compound wall	355047
26	Nil/8-15	<u>416192</u> 11.08.15	Amount paid to A.Vijayakumaran Nair Sree Bhardwaja Risheeswaram Neyyattinkara group - constructing compound wall to the Annadhana Mandapam	505867
27	Nil/8-15	<u>416197</u> 13.08.15	Amount paid to Jacob John for the work in Velinalloor Devaswom in Kottarakkara group - urgent repair & maintenance to the Oottupura building	283788
28	Nil/8-15	<u>416215</u> 20.08.15	Amount paid to V. Mohanakumar reconstructing compound wall of shop building in Pirappancode Devaswom Ulloor group	58741
29	Nil/8-15	<u>416216</u> 24.08.15	Amount paid to K.R. Suresh Kumar for Kilikolloor Puthiyakavu Devaswom Kollam group - providing floor tiles to the Sadyalayam Varandha portion	185491
30	Nil/8-15	<u>416217</u> 24.08.15	Amount paid to V. Sajev for Vendar Devaswom in Kottarakkara group - reconstructing damaged compound wall	157290
31	Nil/8-15	<u>416218</u> 24.08.15	Amount paid to K. Gopinathan Pillai - Aryancav Devaswom in Punaloor group-closing leakages to the shopping complex	170966
32	Nil/8-15	<u>416220</u> 24.08.15	Amount paid to A. Vijayakumaran Nair Bharadwaja Risheeswaram Devaswom in Neyyattinkara group -constructing compound wall around newly purchased land	374830
33	Nil/8-15	<u>416222</u> 24.08.15	Amount paid to K.S. Muraleedharan for Manayil Devaswom in Mavelikkara group - enclosing Devaswom land by constructing compound wall	236355
34	Nil/8-15	<u>416198</u> 24.08.15	Amount paid to T.D. Sarath Chandran for Dharma Sastha Devaswom in Ambalappuzha group - rewiring of existing electrical installation to the Sadyalayam	199821
35	Nil/8-15	<u>416225</u> 08.15	TV Puram Saraswathi Devaswom in Vaikom group -enclosing Devaswom land at west and north side	313468
36	Nil/8-15	<u>416225</u> 08.15	TV Puram Saraswathi Devaswom in Vaikom group enclosing Devaswom land at east and north side	282986
37	Nil/8-15	<u>416226</u> 08.15	Thathamangalam Devaswom in Kottarakkara group enclosing compound wall on road side	362096
38	Nil/8-15	<u>416228</u> 08.15	Malayinkeezh Devaswom Neyyattinkara group repairing and maintenance to the AC Sadyalayam in Devaswom compound	326499
39	Nil/8-15	<u>416229</u> 08.15	Pirappankodu Devaswom in Ulloor group urgent repair and maintenance Radhamadhavam Auditorium	453186
40	Nil/8-15	<u>416204</u> 08.15	Chadayamangalam Valiyanloor kavu Devaswom in Kottarakkara group constructing boundary wall west & south side of the temple	409107
41	Nil/8-15	<u>416206</u> 08.15	Kannanakuzhy Devaswom in Karunagappally group constructing compound wall in the west side of the temple	294000
42	Nil/8-15	<u>416207</u> 08.15	Kunnurkal Devaswom in Ulloor group - urgent needs to the Sadyalayam such as construction of the waste pills disposed of waste etc	206737

43	Nil/8-15	<u>416229</u> 08.15	Kunnoorkal Devaswom Ulloor group providing vitrified tiles to the Auditorium	356119
44	Nil/8-15	<u>416229</u> 08.15	Kunnoorkal Devaswom Ulloor group urgent repair & maintenance to the roof of Sadyalayam	256182
45	5/9-15	<u>415232</u> 08.09.15	Velinalloor Devaswom in Kottarakkara group constructing shed for additional facilities of the existing Pachakappura	254559
46	14/9-15	<u>415237</u> 17.09.15	Kannanukuzhy Devaswom in Karunagappally group enclosing compound wall at south side of temple compound	165456
47	15/9-15	<u>415238</u> 17.09.15	Bharadwaja Risheeswaram Devaswom in Neyyattinkara group constructing store room attached to the existing Sadyalayam	399400
48	4/10-15	<u>415242</u> 06.10.15	Amount paid to M/s Craft IT Solution Chennai for the supply of stainless steel kanikka vanchi of size 150 cm x 70 cm	205285
49	11/10-15	<u>415246</u> 15.10.15	Amount paid to M/s Afsal Metals for Mulakkulam Sree Lakshmana Swamy Devaswom in Vaikom group -supply of stainless steel dining table to Oottupura	178700
50	19/10-15	<u>415257</u> 28.10.15	Amount paid to G. Sivan for Sumangali Kalyana mandapam in TDB HQ in Tvpm group - flooring with vitrified tiles inside auditorium	749132
51	Nil/11-15	<u>412357</u> 13.11.15	Sumangali Kalyana Mandapam TDB HQ compound -flooring with vitrified tiles to the floor of the bride groom and certain urgent needs	181442
52	Nil/11-15	<u>412356</u> 13.11.15	Kadamancode Devaswom in Punalur group constructing retaining wall at south side of Valiyanadapandal	164642
53	Nil/11-15	<u>412362</u> 26.11.15	Amount paid to M/s Neo combines for Sumangali Kalyana Mandapam - replacement of Mandapam hall chair	484365
54	Nil/12-15	<u>415266</u> 01.12.15	Amount paid to B. Vijaya Kumar for Panakkalthody Devaswom in Kollam group- improvement to the Sadyalayam	329000
55	Nil/12-15	<u>415267</u> 03.12.15	Amount paid to Anu .C. Senan for Mulluvakulangara Devaswom in Harippad group constructing compound wall	182504
56	Nil/12-15	<u>412366</u> 02.12.15	Keezhillam Devaswom in Thrikkariyoor group - supply of dining table to the Sadyalayam	178700
57	Nil/12-15	<u>412370</u> 15.12.15	Amount paid to V. Mohana Kumar of Kottiyal Devaswom in Neyyattinkkara group - constructing boundary wall of temple compound north side west end of evicted land and 3 rd phase	539677
58	Nil/12-15	<u>415268</u> 28.12.15	Thidanadu Devaswom in Mundakkayam group -constructing lean to Kitchen and wash area attached to Sadyalayam	424581
59	Nil/1-16	<u>413319</u> 05.01.16	Thevalappuram Devaswom in Kottarakkara group - urgent repairs & maintenance to the Sadyalayam	292685
60	12/2-16	<u>413338</u> 09.02.16	Amount paid to Sri. Renjith Raju for Mannady Devaswom in Kottarakkara group - providing PVC ceiling to the existing Sadyalayam	360809
61	13/2-16	<u>413338</u> 09.02.16	Mannady Devaswom in Kottarakkara group - urgent repairs & maintenance to the Sadyalayam	257514

62	Nil/3-16	41424 18.03.16	Amount paid to B. Vijaya Kumar for Kodumon Vaikundapuram Devaswom in Punalur group reconstructing damaged wall	316499
63	Nil/3-16	702851 31.03.16	Amount paid to G. Mohanan Pillai for Mannady Devaswom in Kottarakkara group - constructing Pandal infront of Kitchen	384186
			Grand Total	1,72,18,796

Though an Audit Enquiry (AE No. 8 dated 15.11.2018) was served in this regard, the files have not been produced. Non-submission of files and M. Books is a serious flaw from the part of the Executive Engineer. As the authenticity and veracity of these works could not be ascertained, the amount of Rs. 1,72,18,796/- is held under objection.

NORTH PARAVOOR GROUP

13.THIRUVALOOR DEVASWOM - Observation in Part I - NIL

14. MANNAM DEVASWOM - Observation in Part I - NIL

15. ALUVAMAHADEVAR DEVASWOM

15-1. Verification of DFF No.3 (special) Thulabharam receipts– Non-accounting of Nadavaravu – Loss Rs. 17,550/-

On verification of DFF No. 3 (Special) thulabharam receipts with auction diary and DFF No. 9 register, the following nadavaravus were not seen accounted.

Sl. No.	DFF No. 3 (Special) Receipt No./Date	Nadavaravu	Amount (Rs.)	Remarks
01	4258/23.08.15	Sesame - 50 kg	2000	Rs. 40/- per kg as per Auction proceedings dated 25.07.15
02	4259/28.08.15	Jaggery - 65 kg	1625	ROC No. 5300/11/Est.1 dated 22.09.2011
03	4261/29.08.15	Jaggery - 65 kg	1625	”
04	4263/12.09.15	Jaggery - 5 kg	125	”
05	4264/27.09.15	Sugar - 10 kg	250	ROC No. 10935/05/Mis.2 dated 24.03.2011
06	4265/21.10.15	Jaggery - 8 kg	200	ROC No. 5300/11/Est.1 dated 22.09.2011
07	4266/22.10.15	Sesame - 65 kg	2600	Rs. 40/- per kg as per Auction proceedings dated 25.07.15
08	4267/---	Sesame - 50 kg	2000	”
09	4269/07.12.15	Sugar - 130 kg	3250	ROC No. 10935/05/Mis.2 dated 24.03.2011
10	70/28.01.16	Sugar - 25 kg	625	”
11	73/---	Jaggery - 10 kg	250	ROC No. 5300/11/Est.1 dated 22.09.2011
12	74/10.03.16	Sesame - 75 kg	3000	Rs. 40/- per kg as per Auction proceedings dated 25.07.15
		Total	17,550	

This was enquired into vide Audit Enquiry No. 03 dated 20.06.18, but no reply was furnished. Hence Rs. 17,550/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund. Explanation in this regard may also be obtained from the officer at fault.

15-2. Verification of Auction Diary – Short Accounting – Loss Rs. 2,74,625/-

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

Sl. No.	Date of Auction	Particulars	Amount (Rs.)		Short (Rs.)	Particulars of remittance made (vide column No. 5)
			Due/collected	credited		
1	2	3	4	5	6	7
01	07.12.15	Auction of Pazhakkula	100	--	100	NIL
02	29.02.16	Auction of Balithara No. 04	21,100	20,100	1000	DFF No. 1 Receipt No. 227345/29.02.16
03	29.02.16	Auction of Balithara No. 05	20,500	20,000	500	DFF No. 1 Receipt No. 227290/29.02.16
04	29.02.16	Auction of Balithara No. 06	24,500	23,675	825	DFF No. 1 Receipt No. 227219/29.02.16
05	29.02.16	Auction of Balithara No. 99	7800	7600	200	DFF No. 1 Receipt No. 227280/29.02.16
06	29.02.16	Auction of Balithara No. 123	10,200	10,000	200	DFF No. 1 Receipt No. 227392/29.02.16
07	01.03.16	Auction of Plot No. 02	1,40,000	13,200	2,71,800	DFF No. 1 Receipt No. 227250/29.02.16
08	01.03.16	Auction of Plot No. 03	1,45,000			
				Total	2,74,625	

This was enquired into vide Audit Enquiry No. 04 dated 20.06.18, but no reply in respect of Sl. No. 01 to 06 above was furnished. Regarding Sl. No. 07 & 08 above, the Administrative Officer orally replied that the amount was remitted during 2016-17, but the DFF No. 1 receipt issued in this regard or recording in DFF No. 2 & 9 registers were not produced. Hence Rs. 2,74,625/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

15-3. Verification of Kanikka Mahazar – Short accounting due to wrong totalling – Loss to Devaswom Fund Rs. 8002/-

On verification of Kanikka Mahazar, the following short accountings due to wrong totalling were found.

Date	Name of Vanchi	Deno- mination	No. of Notes/Coins	Actual amount	Amount accounted	Short (Rs.)
27.05.15	Funnel Vanchi No. 10	5	4	20	8	12
		10	50	500	250	250
		20	557	11140	5570	5570
		50	24	1200	480	720
		100	5	500	250	250
		500	3	1500	300	1200
					Total	8002

The matter was enquired into vide Audit Enquiry No. 01 dated 18.06.18, for which no reply was furnished. Hence the amount of Rs. 8002/- with penal interest may be realised from the officer concerned and remitted to Devaswom Fund.

THRIKKARIYOOR GROUP

16. PERUMBAVOOR DEVASWOM

16-1. Verification of DFF No. 6 receipts with DFF No. 7 Register – Bulk omission of receipts from accounting – Loss Rs. 67,200/-

DFF No. 6 receipt book No. 4498 bearing serial No. 449701-449800 was used during 08/2015 mainly for ‘Appommoodal’ vazhipadu. The rate of each vazhipadu was Rs. 1200/-. Of the above receipts, receipts from 449701 to 449744 were posted in DFF No. 7 register on 30.04.15 and the amount was remitted. The balance receipts were neither accounted in DFF No. 7 register nor the amounts collected were remitted to Devaswom Fund.

This matter was enquired into vide Audit Enquiry No. 4 dated 27.09.2016, but reply was not received. Details of omission are as shown below.

Receipt No./Month	Item	Amount Collected	Amount to be Remitted	Omission (Rs.)
449745-449800/8-15	Appommoodal	67200 (56 x 1200)	67200	67200

The amount of Rs. 67,200/- with penal interest may be recovered from officer responsible and remitted to Devaswom Fund. Explanation in this regard may also be obtained from the officer at fault.

16-2. Verification of Ashtothararchana special tickets – Short/Omission– Loss Rs. 8,000/-

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

Sl. No.	Receipt No. & Date	No. of tickets to be accounted	No. of tickets accounted	Short	Rate of each tickets (Rs.)	Amount (Rs.)
01	40001-41000/ 25.04.15	1000	0	1000	10	10000
02	366641-7000/ 08.08.15	360	340	20	10	200
	<u>Kodanadu Minor Devaswom</u>					
03	484461-760	300	200	100	10	1000
	<u>Neeranjana Special ticket</u>					
04	420401- 800/07.05.15	400	0	400	20	8000
					Total	19200

Out of the short credit of Rs. 19,200/-, an amount of Rs. 11,200/- with penal interest had remitted by the Sub Group Officer concerned vide Chalan No. 100 dated 16.07.16 & Chalan No. Nil dated 15.07.16. Due to the non-production of bank statement, the authenticity of the remittance couldn’t be verified.

Balance amount of Rs. 8000/- with penal interest may be recovered from responsible officer and remitted to Devaswom Fund.

16-3. Verification of DFF No. 7 register with DFF No. 9 Cash book– Short credit/omission from accounting – Loss Rs. 1,01,631/-

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

Sl. No.	Date	Amount in DFF No. 7 register	Amount accounted in DFF No. 9 Cash book	Amount remitted	Short Credit (Rs.)
01	30.04.15	43535	--	--	43535
02	30.04.15	43120	42950	--	43120
03	30.05.15	27265	14069	14069	13196
04	31.03.16	1780	0	0	1780
				Total	101631

Out of the short credited amount of Rs. 1,01,631/-, an amount of Rs. 88,435/- was remitted with penal interest vide Chalans dated 16.07.16 & 15.07.16. But due to the non-production of bank statement, the authenticity of remittance couldn't be verified.

Balance amount of Rs. 13,196/- with penal interest may be recovered from responsible officer and remitted to Devaswom Fund. Explanation for the short remittance may also be obtained from the officer responsible.

16-4. Verification of Land Register

a) Encroachment of Devaswom and its property – Irregularity noticed

On verifying the land register of Perumbavoor Devaswom, encroachment of Devaswom property comprising 17 cents of land with a Devaswom was noticed.

As per the recordings on Page No. 7 of land register, 17 cents of land with Survey No. 248/7A is possessed by Pulakkod Sree Dharma Sashta Temple. This is also a shrine of Sree Dharma Sashta, as per the recordings of land register. The temple was also seen included as the other shrine of Perumbavoor Devaswom in the 'Pathivu' register kept at Perumbavoor Devaswom. But now the 17 cents of land with the temple is under the control of Pulakkod Sree Dharma Sashta temple committee, as per the recordings in the land register. But the Devaswom authorities had not taken any actions to recover the above said land. An Audit Enquiry in this regard was issued, (Audit Enquiry No. 1 dated 27.09.16) but reply was not received.

Negligence on the part of Devaswom authorities in the event of encroachment of Devaswom property and temple by the temple committee is a serious irregularity. This may be enquired and legal actions may be initiated to recover the Devaswom property.

b) Unauthorised usage of Devaswom land for parking vehicles

Perumbavoor Devaswom possesses land and premises as per the following revenue records.

Sl. No.	Survey No.	Area	Position
01	250/21 B	88 cents	Temple premises
02	248/5 B	14.5 cents	East side of temple
03	248/6	64 cents	East side of temple

The east side of Perumbavoor temple having an area of 14.5 cent and 64 cents are not protected by compound wall and gate. This area was seen occupied for parking private vehicles by the people coming to nearby private auditoriums and mandapams. This unauthorised usage of Devaswom land may lead to encroachment and should be prohibited by constructing compound wall to the whole Devaswom land.

17.ALPARA DEVASWOM

17-1. Verification of DFF No. 1 receipts – Short/omission – Loss Rs. 7883/-

On verification of DFF No. 1 receipts with DFF No. 9 register, the following short remittance were noticed.

Sl. No.	Book No.	Receipt No./Date	Items	Amount in DFF No. 1 (Rs.)	Amount accounted in DFF No. 9 (Rs.)	Short/ omission (Rs.)
1	1441	144001-035/04-15	Nelpara	3500	--	3500
2	1441	144038/04-15	Auction	1183	--	1183
3	1441	144039/04-15	”	2200	--	2200
4	1470	146915/25.03.16	DD	1000	Remittance details of DD is not available	1000
					Total	7883

An Audit Enquiry (AE No. 1 dated 26.10.17) was served in this regard, but no reply was furnished. Hence the loss amount of Rs. 7883/- with penal interest may be made good from the officer responsible and remitted to Devaswom Fund.

17-2.Excess Payment of National Holiday Allowance – Disallowed Rs. 3989/-

As per ROC No. 11405/09/OAD dated 23.12.09 the pay and DA to be reckoned for calculating National Holiday Allowance should be the pay and DA due for the month of March of that calendar year, ie here March 2015. But in Alpara Devaswom for calculating National Holiday Allowance the pay drawn for the month of 12/15 has been considered. This has resulted in excess payment.

Sl. No.	Name & Designation		Pay	DA 86 %	No. of days availed	Total	NHA Paid	Excess (Rs.)
1	M.V. Prakash, Santhi	Amount Admissible	16980	14603	12	31583	12226	316
		Amount Paid	17420	14981		32401	12542	
2	E.N. Hair, Santhi	Amount Admissible	10210	8781	13	18991	7964	632
		Amount Paid	11020	9477		20497	8596	
3	V. Gopalakrishna Shenoy, Watcher	Amount Admissible	15780	13571	13	29351	12308	312
		Amount Paid	16180	13915		30095	12620	
4	Krishnakumar, Sambandhi	Amount Admissible	11320	9735	13	21055	8830	257
		Amount Paid	11650	10019		21669	9087	
5	Ajikumar, Watcher	Amount Admissible	15380	13227	13	28607	11996	312
		Amount Paid	15780	13571		29381	12308	
6	A.S. Dinesh, Santhi	Amount Admissible	12880	11077	13	23957	10046	258

		Amount Paid	13210	11361		24571	10304	
7	T.M. Satheesh, Sambandhi	Amount Admissible	8730	7508	13	16238	6809	180
		Amount Paid	8960	7705		16666	6989	
8	Sanal Kumar, Sambandhi	Amount Admissible	13900	11954	13	25854	10842	281
		Amount Paid	14260	12264		26524	11123	
9	R.C.Chandra sekharan Nair, Thali	Amount Admissible	14620	12573	13	27193	11404	873
		Amount Paid	15740	13536		29276	12277	
10	V.G. Mohana Kumar	Amount Admissible	13900	11954	13	25854	10842	281
		Amount Paid	14260	12264		26524	11123	
11	N.R. Dayani, Kazhakam	Amount Admissible	13210	11361	13	24571	10304	287
		Amount Paid	13540	11644		25184	10561	
							Total	3989

An Audit Enquiry (AE No. 2 dated 26.10.2017) was served in this regard, but no reply was furnished. The excess amount of Rs. 3989/- may be recovered from the officers responsible and remitted to Devaswom Fund.

17-3. Yield of Rubber tree not Extracted.

There are 287 nos. of Rubber tree in Pirakkadu Devaswom. For extracting the yield of the Rubber tree, a tapper has been appointed permanently in the said Devaswom. But while verifying Rubber Mahazar audit noticed that no tapping of trees were carried out for the period 2015-16 except for 7 days (from 3.4.15 to 21.4.15). In the rubber mahazar it has been written that due to rain tapping of tree was not done for the entire period mentioned above. The reason shown in the mahazar is unreliable. Here it is clear that the person who was appointed permanently as tapper for the sole purpose of extracting the yield of Rubber tree did not perform his duty for which he was appointed. The dereliction of duty by the tapper has resulted in a considerable loss to the Devaswom by way of sale of Rubber sheet and scraps. The present loss sustained to Devaswom with the comparison of previous year's sale is detailed below.

Period of Yield	Total number of sheet as per Rubber rubber stock register	Average weight of sheet as per purchase bill no.58153/13 dt 17.03.14	Rate per Kg as per purchase bill no.58153/13 dt 17.03.14
01.04.14 to 31.03.15	191 sheet	0.353kg (109.30kg/310 nos.)	139
01.04.14 to 31.03.15	Scraps-8.95kg		104

Details of Loss for the period 1.4.15 to 31.3.16

Average Yield to be got based on the yield of the previous year	191 Sheets
Less – Yield accounted for 7 days	18 Sheets
Total	173 Sheets
Add – Opening balance omitted as on 16.03.14	35 Sheets
Total	208 Sheets
Total weight of the sheet (0.353kg x 208)	73.42 kg
Total value of the sheet(73.42kgx139/kg)	Rs.10205.38
Total value of the scrap (8.95kg-450g(7days scrap) x 104)	Rs. 884.00
Total loss (10205.38+884.00)	Rs. 11089.88

An enquiry may be initiated in this respect to analyse the exact loss sustained to Devaswom.

18.PINMATTOM DEVASWOM

18-1. Verification of DFF No.1 receipts-Non accounting of kuthakas amount – Loss Rs.3000/-

An amount of Rs.3000/- received vide DFF No.1 receipt No.236058/11.03.16 towards the kuthaka amount in respect of sale of pooja articles at Pinmattom Karimbanackal Devaswom was not seen credited in DFF No.9 register. Hence Rs.3000/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

VAIKOM GROUP

19.VAIKOM DEVASWOM

19-1. Verification of special tickets short/omission-loss to Devaswom Fund Rs.15875/-

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

Sl. No.	Item and rate of vazhipadu	Receipt No. & Date	No. of tickets issued	Amount to be credited (Rs.)	Amount credited (Rs.)	Short (Rs.)
01	Mrithyunjayarchana @ 25	107601-107790/ 07.04.15	190	4750	2250	2500
02	„	113601-113741/ 14.04.15	141	3525	350	3175
03	„	117547-117600/ 02.05.15	54	1350	0	1350
04	„	121601-121775/ 23.05.15	175	4375	0	4375
05	„	137474-137595/ 09.07.15	122	3050	2550	500
06	„	171297-171313/ 14.09.15	17	425	0	425
07	Ashtothararchana @ 10	846541-846700/ 11.04.15	160	1600	1400	200
08	„	863872-864000/ 26.04.15	129	1290	0	1290
09	„	852001-852167/ 15.04.15	167	1670	0	1670
10	„	960962-961000/ 13.06.15	39	390	0	390
					Total	15875

The reason for the short credit of Rs.15875/- was enquired vide enquiries numbered 5/23.10.16 and 8/24.10.16 but reply was not received. The loss amount of Rs.15875/- with penal interest may be recovered from the responsible officers and remitted to Devaswom Fund

19-2. Verification of DFF No. 1 receipts with DFF No. 2 register and DFF No.9 cash book-Short/omission-Loss Rs.4102/-

On verification of DFF No.1 receipts with DFF No.2 and DFF No.9 register the following short accountings/omissions were noticed.

Sl. No.	Receipt No. & Date	Amount received and posted in DFF No.2 register (Rs.)	Amount accounted in DFF No.9 cash book (Rs.)	Short (Rs.)
01	422392/03.04.15	1001	100	901
02	426147/02.12.15	205	105	100
03	424896-900/19.05.15	2300	--	2300
04	424901/21.05.15	500	--	500
05	425109-114/23.07.15	3110	3010	100
06	314323/01.09.15	201	--	201
			Total	4102

The matter was enquired in to vide Audit Enquiry No.6 dated 23.10.16 for which no reply was furnished. Hence the loss of Rs.4102/- with penal interest may be realized from the officer responsible and remitted to Devaswom Fund.

19-3. Verification of DFF No.6 (special) marriage receipts-Omission from accounting – Loss to Devaswom Fund Rs.8050/-

On verification of DFF No.6 (special) marriage receipts with DFF No.9 cash book, amount of certain receipts were not seen accounted in DFF No.9 cash book and remitted to Devaswom Fund. An Audit Enquiry No.7 dated 24.10.16 was served in this regard for which no reply was furnished. Details are furnished below.

Sl. No.	Receipt No. & Date	Amount (Rs.)
01	140534/10.01.16	1150
02	140535/12.01.16	1150
03	140536/12.01.16	1150
04	140537/13.01.16	1150
05	140538/14.01.16	1150
06	140539/16.01.16	1150
07	140540/19.01.16	1150
	Total	8050

The amount of Rs.8050/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

19-4. Verification of kanikka mahazar amount received by way of thulabharam coins not accounted - loss Rs.4000/-

On verification of kanikka mahazar with DFF No.9 register, certain instances of non-accounting of amount received by way of thulabharam coins were noted. Details are furnished below.

Receipt No. & Date	Amount (Rs.)
72343/02.05.15	4000
Total	4000

The matter was enquired vide Audit Enquiry No.3 dated 23.10.16 for which no reply was furnished.

The short amount of Rs.4000/- with penal interest may be realized from the officer responsible and remitted to Devaswom Fund.

19-5. Omission of thulabharam articles-Loss Rs.33527/-

On verification of DFF No.3 (special) receipts, register of thulabharam, ledger, auction diary and revenue cash book, it was found that the following thulabharam articles received as per Book No.723 (used in between 10.04.15 and 24.04.15) were neither taken into stock, nor disposed of. An Audit Enquiry No.4/2016 dated 24.10.16 was served to the Administrative Officer in this regard. But reply was not furnished. The loss sustained to Devaswom Fund is detailed hereunder.

Sl. No.	Book No.	Receipt No. & Date	Item of receipt	Rate of loss based @ (Rs.)	Loss (Rs.)	Remarks
01	723	Jaggery 12 kg	72202/12.04.15	12x25	300	ROC No.5300/11/Est. dated 22.09.11
02	723	Jaggery 64 kg	72204/12.04.15	64x25	1600	-do-
03	723	Rice 94 kg	72205/13.04.15	94x20	1880	ROC No.3396/10/NS dated 07.06.10
04	723	Paddy 85 kg	72209/13.04.15	85x20	1700	
05	723	Rice 69 kg	72210/13.04.15	69x20	1380	
06	723	Rice 90 kg Jaggery 90 kg	72211/13.04.15	90x20 90x25	1800 2250	
07	723	Jaggery 15 kg	72218/14.04.15	15x25	375	
08	723	Sugar 75 kg	72222/14.04.15	75x25	1875	
09	723	Jaggery 25 kg	72227/15.04.15	25x25	625	
10	723	Jaggery 7 kg	72231/15.04.15	7x25	175	
11	723	Clocasia 74 kg	72232/16.04.15	74x25	740	
12	723	Sugar 75 kg	72234/17.04.15	70x25	1750	
13	723	Jaggery 18 kg	72242/18.04.15	18x25	450	
14	723	Jaggery 10 kg	72245/18.04.15	10x25	250	
15	723	Jaggery 101 kg	72247/19.04.15	101x25	2525	
16	723	Jaggery 80 kg	72249/19.04.15	80x25	2000	
17	723	Sesame 50 kg	72252/19.04.15	50x25	1250	Based on previous sale proceeds
18	723	Jaggery 75 kg	72255/19.04.15	75x25	1875	
19	723	Sugar 15 kg	72259/19.04.15	15x25	375	
20	723	Rice 10 kg	72266/19.04.15	10x25	200	
21	723	Jaggery 65 kg	72272/19.04.15	65x25	1625	
22	723	Jaggery 11 kg	72279/20.04.15	11x25	275	
23	723	Jaggery 87 kg	72282/20.04.15	87x25	2127	
24	723	Rice 60 kg	72286/20.04.15	60x25	1200	
25	723	Jaggery 85 kg	72288/21.04.15	85x25	2125	
26	723	Jaggery 10 kg	72289/22.04.15	10x25	250	
27	723	Jaggery 22 kg	72290/22.04.15	22x25	550	
				Total	33527	

The loss sustained to Devaswom Fund for Rs.33527/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

19-6. Verification of kanikka mahazar - one golden chethippoovu not accounted.

On verification of kanikka mahazar, one golden chethippovu weighing 1gm 200mg was seen received on 04.12.15. This item is neither seen entered in the thiruvabharanam register nor handed over to the succeeding Administrative Officer. The matter was enquired vide Audit Enquiry No.7 dated 24.10.16 for which reply was not furnished. The Board may take necessary steps to recover the above item from the Administrative Officer concerned and account it properly.

19-7. DFF No.6 receipt books not produced for verification.

The following DFF No.6 receipt books issued as per the stock register for use at the vazhipadu counters were not produced for audit.

Sl. No.	Book No.	Numbers	Date of issue
01	7674, 7675, 7717, 7718, 7720	5	09.04.15
02	8011 to 8025	15	02.05.15
03	8071 to 8075	5	06.05.15
04	8091, 8104, 8105	3	07.05.15
05	2231, 2240	2	10.07.15
06	2451 to 2491	41	20.07.15
	2498 - 2525	29	
07	2542	1	21.07.15
08	2804, 2806	2	07.08.15
09	3011-3025	15	19.08.15
10	3076 to 3085, 3096-3100	15	22.08.15
11	3367	1	09.09.15
12	3708	1	25.09.15
13	3938	1	09.10.15
14	3980, 3982, 3984	3	14.10.15
15	9824	1	11.11.15
16	9901, 9913	2	16.11.15
17	9956, 9960, 9961, 9964, 9967, 9975, 9976, 9978, 9979, 9992 to 9995, 9997 to 9999	16	21.11.15
18	1118	1	08.02.16

This was brought to the notice of the Administrative Officer Vaikom Devaswom vide Audit Enquiry No. 01 dated 20.10.16, but no reply was received. Hence necessary steps may be taken to produce the above receipt books with relevant records for verification.

20.THURAVOOR DEVASWOM - Observation in Part I - NIL

21.UDAYAMPEROOR DEVASWOM

21-1. Verification of DFF No.3A receipts and DFF No.4 register.

On verification of DFF 3A receipts with DFF No.4 register it was found that as per receipt No.45590 dated 10.10.15 a gold necklace of 8gm 920 mg was received. The above item was recorded properly in Thiruvabharanam register. But the above item was not seen kept in strong room. The reason for the above discrepancy was enquired into vide Audi

Enquiry No.1 dated 19.01.18 for which no reply was furnished. Hence urgent action in this regard is solicited from the part of higher authorities and may be reported to audit.

21-2.Verification of Land register-Encroachment of Devaswom land.

The following are the details of land owned by Udayamperoor Devaswom.

Survey No. & Sub Division	Acre	Cent	Taluk
251/15	--	9	Kanayanoor
251/15	2	41	,,
251/3	--	48	,,
251/16	--	29	,,
251/B1	--	37	,,
162/5	--	96	,,
1041/2	--	48	,,
1046/1	--	69	,,
1046/2	--	29	,,
1081/1	--	74	,,
1082/2	--	80	,,
1082	1	32	,,
Total	4	32	

At present there is an encroachment in survey No.162/5 of Kaniyamparampil land. In this regard a case is registered as No. WPC (C) 19523/2007 (4) in the Honourable High Court of Kerala. Necessary steps may be taken to settle the case at the earliest and recover the Devaswom land.

An enquiry No.2 dated 19.07.18 was served in this regard, for which no reply was furnished. However the SGO orally explained the case is still unsettled.

22. THIRUMOOZHIKULAM - Observation in Part I – NIL

ETTUMANOOR GROUP

23. ETTUMANOOR DEVASWOM

23-1. Verification of special tickets - short/omission - Loss Rs. 23,916/-

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

Sl. No.	Receipt No./ Date	Item	No. of tickets to be accounted	No. of tickets accounted	Short	Amount to be remitted (Rs.)	Amount remitted (Rs.)	Short/ Omission (Rs.)
01	<u>21555-21600</u> 20.06.15	Neerajanam	46	45	1	--	--	8
02	<u>21601-21890</u> 20.06.15	,,	290	289	1	--	--	8
03	<u>117848-862</u> 06.07.15	Mrithyunjaya homam	15	13	2	--	--	140

04	<u>98941-955</u> 23.07.15	Sathrusamhara rchana	15	--	--	360	310	50
05	<u>118108-112</u> 24.07.15	Mrithyunjaya homam	5	4	1	--	--	70
06	<u>98978-997</u> 25.07.15	Sathrusamhara rchana	20	--	--	480	470	10
07	<u>2139-2158</u> 25.07.15	Bhagyasooktha rchana	20	--	--	480	470	10
08	<u>25010-12</u> 07.08.15	Neerajanam	3	2	1	--	--	8
09	<u>25901-991</u> 16.08.15	”	91	90	1	--	--	8
10	<u>3797-3823</u> 15.09.15	Bhagyasooktha rchana	27	26	1	--	--	25
11	<u>6479-6503</u> 12.11.15	”	25	24	1	--	--	25
12	<u>32431-32800</u> 14.11.15	Neerajanam	370	340	30	--	--	240
13	<u>12015-93</u> 17.02.16	Jaladhara (Muthalkoottu @ 17)	79	--	--	1343	1314	29
14	<u>135720-721</u> 01.03.16	Sathrusamhara rchana	2	1	1	--	--	25
15	<u>567-800</u> 01.03.16	Ottanamaskara m	234	--	234	--	--	3510
	<u>Krishnan Kovil</u>							
16	<u>990001-991000</u> 10.07.15	Ashtothararcha na	1000	25	975	--	--	9750
17	<u>260001-261000</u> 13.03.16	”	1000	--	1000	--	--	10000
							Total	23916

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

23-2. Wrong entry in DFF No. 7 register – Short credit – Loss Rs. 3620/-

Due to the wrong entry of DFF No. 6 receipts to DFF No. 7 register, the following short accountings were occurred.

Sl. No.	Receipt No./Date	Name of vazhipadu as per receipt	Entry in DFF No. 7 register	Short (Rs.)
1	396541/12.07.15	One line chuttuvilakku (1500/-)	Archana - 25/-	1475
2	485782/02.11.15	Muzhukappu (265/-)	Archana – 25/-	240

3	542079/19.01.16	Jaladhara (4 Nos. – 340/-)	Thakol pooja - 15/-	325
4	599315/09.03.16	Ksheeradhara (6 Nos. – 1590/-)	Pena pooja – 10/-	1580
			Total	3620

The amount of Rs. 3620/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

23-3. Verification of DFF No. 7 register with DFF No. 9 Cash book – Short credit – Loss Rs. 3000/-

On verification of total daily receipts in DFF No. 7 register with DFF No. 9 cash book, the following short credit was noticed.

Date	Amount in DFF No. 7 register	Amount in DFF No. 9 cash book	Short (Rs.)
02.02.2016	28526	25526	3000

The amount of Rs. 3000/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

23-4. Short accounting of gold in Strong Room Mahazar – Shortage – 91 grams

On verification of kanikka mahazar with DFF No. 4 A register and Strong Room Mahazar for the year 2015-16, it was noticed that while accounting the gold received by way of kanikka during the year 2015-16, a shortage of 91 grams of gold was noticed as per entries in Strong Room Mahazar. Details are given below.

Sl. No.	Date of receipt of gold as per Kanikka Mahazar	Date of receipt in Strong Room	Weight of gold received		Gold received in Strong Room as per Mahazar	Shortage
			As per Kanikka Mahazar	As per 4 A Register		
01	20.03.15	12.04.15	33 grams	33 grams	23 grams	10 grams
02	28.01.16	06.02.16	89 grams	89 grams	8 grams	81 grams
					Total	91 grams

The loss in weight of gold items when accounted in the Strong Room Mahazar should be viewed seriously.

A physical examination of the ornaments received and kept in Strong Room may urgently be conducted. Reason for short accounting, report of physical examination and remedial action taken etc may be reported to audit. Explanation in this regard may also be obtained from the officer responsible.

24. KAIPUZHA DEVASWOM - Observation in Part I – NIL

KOTTAYAM GROUP

25. THIRUNAKKARA DEVASWOM

25-1. Special Thilahavanam vazhipadu-Short remittance in muthalkoottu-Rs.19820/-.

As per ROC No.12587/12/NS (1) dated 28.03.14, the muthalkoottu of special thilahavanam vazhipadu, in Puthiyathrikkovil Devaswom, is Rs.230/- and supplier cost is

Rs.170/- per unit. But on verification of DFF No.6 receipts with DFF No.7 register, it is noticed that there are short remittance in muthalkoottu and excess drawals in supplier cost.

The details are:-

Sl No.	Book No.	Receipt No.	Date	No. of vazhipadu	Muthalkoottu (Rs)		Short (Rs)
					due	credited	
01	6815	681456	05.04.15	1	230	150	80
02	„	681474	„	1	230	150	80
03	6816	681507	06.04.15	1	230	150	80
04	„	681537	„	1	230	150	80
05	„	681547	„	1	230	150	80
06	„	681555	„	1	230	150	80
07	„	681559	„	1	230	150	80
08	„	681582	„	1	230	150	80
09	6828	682702	08.04.15	1	230	150	80
10	6829	682740	„	1	230	150	80
11	„	682762	„	1	230	150	80
12	„	682781	11.04.15	1	230	150	80
13	6831	683021	13.04.15	1	230	150	80
14	„	683045	„	1	230	150	80
15	„	683054	„	1	230	150	80
16	„	683060	14.04.15	1	230	150	80
17	„	683077	„	1	230	150	80
18	6832	683123	15.04.15	1	230	150	80
19	6846	684586	„	1	230	150	80
20	6847	684623	16.04.15	1	230	150	80
21	„	684696	„	1	230	150	80
22	„	684698	„	1	230	150	80
23	6848	684810-11	17.04.15	2	460	300	160
24	„	684816	„	1	230	150	80
25	„	684826	„	1	230	150	80
26	„	684828	„	1	230	150	80
27	„	684832	„	9	2070	1350	720
28	„	684835	„	1	230	150	80
29	6848	684738	„	1	230	150	80
30	„	684744	„	1	230	150	80
31	„	684750	18.04.15	1	230	150	80
32	„	684782	„	2	460	300	160
33	„	684791-92	„	3	690	450	240
34	„	684794-96	„	1	230	150	80
35	6849	684813	„	1	230	150	80
36	„	684831	„	1	230	150	80
37	„	684868	„	1	230	150	80
38	6850	684914	„	1	230	150	80
39	„	684916	„	1	230	150	80
40	„	684923	20.04.15	1	230	150	80
41	„	684989	22.04.15	1	230	150	80
42	6859	685802	„	1	230	150	80
43	„	685809	„	1	230	150	80
44	„	685816	„	1	230	150	80

45	6863	686214	28.04.15	1	230	150	80
46	„	686237	„	1	230	150	80
47	„	686267	29.04.15	1	230	150	80
48	7251	725047	01.05.15	1	230	150	80
49	„	725051	„	1	230	150	80
50	7252	725121	„	1	230	150	80
51	7253	725255	04.05.15	1	230	150	80
52	„	725268	05.05.15	1	230	150	80
53	„	725270	„	1	230	150	80
54	7266	726575	08.05.15	1	230	150	80
55	7267	726609	„	1	230	150	80
56	7267	726633	09.05.15	1	230	150	80
57	„	726635	„	1	230	150	80
58	7267	726644	„	1	230	150	80
59	„	726656	„	2	460	300	160
60	„	726697	„	1	230	150	80
61	7401	740046	10.05.15	1	230	150	80
62	7402	740105	11.05.15	1	230	150	80
63	„	740109	„	1	230	150	80
64	„	740180	12.05.15	1	230	150	80
65	7403	740296	14.05.15	1	230	150	80
66	7274	727303	„	1	230	150	80
67	„	727334-35	„	2	460	300	160
68	„	727349	„	1	230	150	80
69	„	727355	„	1	230	150	80
70	„	727366	„	1	230	150	80
71	„	727377	„	2	460	300	160
72	„	727379	„	1	230	150	80
73	7412	741105	16.05.15	1	230	150	80
74	„	741117	„	1	230	150	80
75	„	741121	„	1	230	150	80
76	„	741128	17.05.18	1	230	150	80
77	„	741129	„	1	230	150	80
78	„	741136	„	1	230	150	80
79	„	741144	„	1	230	150	80
80	„	741145	„	1	230	150	80
81	„	741170	„	1	230	150	80
82	„	741173	„	1	230	150	80
83	„	741175	„	1	230	150	80
84	„	741180	„	1	230	150	80
85	„	741195	„	1	230	150	80
86	7413	741202	18.05.15	1	230	150	80
87	„	741221	„	1	230	150	80
88	„	741208-10	„	4	920	600	320
89	„	741213	„	1	230	150	80
90	„	741221	„	1	230	150	80
91	„	741230	„	1	230	150	80
92	„	741235	„	1	230	150	80
93	„	741245	„	1	230	150	80
94	„	741263	„	1	230	150	80
95	„	741266	„	1	230	150	80
96	„	741281	19.05.15	1	230	150	80

97	7415	741418	21.05.15	1	230	150	80
98	„	741499	„	1	230	150	80
99	7416	741484	23.05.15	1	230	150	80
100	7423	742206	26.05.15	1	230	150	80
101	„	742295	„	2	460	300	160
102	7424	742365	„	1	230	150	80
103	7464	746327	30.05.15	1	230	150	80
104	„	746384	31.05.15	1	230	150	80
105	7465	746432	„	1	230	150	80
106	„	746459	01.06.15	1	230	150	80
107	7466	746504	02.06.15	1	230	150	80
108	„	746550	03.06.15	1	230	150	80
109	7467	746620	04.06.15	1	230	150	80
110	„	746648	„	1	230	150	80
111	7553	745246	05.06.15	1	230	150	80
112	„	745257	„	1	230	150	80
113	„	745268	„	1	230	150	80
114	„	745280	„	1	230	150	80
115	7554	755316	07.06.15	2	460	300	160
116	„	755365	„	1	230	150	80
117	7556	755552	09.06.15	1	230	150	80
118	„	755586	„	1	230	150	80
119	7557	755602	10.06.15	1	230	150	80
120	„	755611	„	1	230	150	80
121	„	755617	„	1	230	150	80
122	„	755650	„	1	230	150	80
123	„	755651	„	1	230	150	80
124	„	755694	11.06.15	1	230	150	80
125	7558	755757	„	1	230	150	80
126	„	755797	12.06.15	1	230	150	80
127	7560	755949	15.06.15	1	230	150	80
128	„	755986	„	1	230	150	80
129	„	755988	„	1	230	150	80
130	„	755989	„	1	230	150	80
131	„	755995	„	1	230	150	80
132	„	755996	„	1	230	150	80
133	„	756000	„	1	230	150	80
134	7576	757501	„	1	230	150	80
135	„	757506	„	1	230	150	80
136	„	757507	„	1	230	150	80
137	„	757512	„	1	230	150	80
138	„	757518	„	1	230	150	80
139	„	757525	„	1	230	150	80
140	„	757530	„	1	230	150	80
141	„	757538	„	1	230	150	80
142	„	757545	„	1	230	150	80
143	„	757547-57	„	11	2530	1650	880
144	„	757562	16.06.15	1	230	150	80
145	„	757575	„	1	230	150	80
146	„	757580-82	„	3	690	450	240
147	„	757585	„	1	230	150	80
148	„	757591	„	1	230	150	80

149	„	757594	„	1	230	150	80
150	„	757597	„	1	230	150	80
151	7577	757601	„	1	230	150	80
152	„	757603-08	„	8	1840	1200	640
153	„	757614	„	3	690	450	240
154	„	757633	„	1	230	150	80
155	„	757635	„	1	230	150	80
156	„	757646	„	1	230	150	80
157	„	757648	„	1	230	150	80
158	„	757662	17.06.15	1	230	150	80
159	„	757663	„	1	230	150	80
160	„	757684	„	1	230	150	80
161	„	757685	„	1	230	150	80
162	„	757699	„	1	230	150	80
163	7578	757738	18.06.15	1	230	150	80
164	„	757751	„	1	230	150	80
165	„	757766	„	1	230	150	80
166	7579	757861	„	1	230	150	80
167	7580	757970	21.06.15	1	230	150	80
168	„	757984	„	1	230	150	80
169	„	757991	„	1	230	150	80
170	7591	759094	22.06.15	1	230	150	80
171	7592	759101	23.06.15	1	230	150	80
172	„	759121	„	1	230	150	80
173	„	759182	24.06.15	1	230	150	80
174	7593	759279-80	25.06.15	2	460	300	160
175	7594	759330	26.06.15	1	230	150	80
176	„	759375-76	„	2	460	300	160
177	7054	705384	29.06.15	1	230	150	80
178	„	705394	„	1	230	150	80
179	7056	705539	02.07.15	1	230	150	80
180	7057	705678	03.07.15	1	230	150	80
181	7067	706628	04.07.15	1	230	150	80
182	„	706641	05.07.15	1	230	150	80
183	„	706692	„	1	230	150	80
184	7068	706757	„	1	230	150	80
185	„	706794	„	1	230	150	80
186	7069	706808	06.07.15	1	230	150	80
187	„	706840	07.07.15	1	230	150	80
188	„	706888	08.07.15	1	230	150	80
189	7185	718450	15.07.15	1	230	150	80
190	„	718451-52	15.07.15	2	460	200	260
191	7570	756943-45	14.08.15	3	690	300	390
192	6891	689075	08.01.16	1	230	150	80
193	„	689077	„	1	230	150	80
194	7179	717802-03	11.02.16	2	460	300	160
195	„	717805	„	1	230	150	80
196	7578	757767-69	26.02.16	3	690	450	240
						Total	19820

The short amount of Rs.19820/- with penal interest may be made good from the officer responsible and remitted to Devaswom Fund.

25-2. Collection of oil from the oil tank not taken into the ledger-Loss Rs.6300/-

As per the mahazar dated 26.12.15, 126 litre of oil was collected from the oil tank attached to the kedavilakku in the temple premise. But it is not taken into the ledger. The same has also not been used for Nithyanidhanam. This caused loss to Devaswom Fund. As per the ROC No.7754/13 OAD dated 17.03.15 the price of the same viz Rs.6300/- (126 x Rs.50) may be made good from the officer responsible and remitted to Devaswom Fund. In this connection an Audit Enquiry was issued to Administrative Officer, Thirunakkara Devaswom vide Audit Enquiry No.6 dated 26.06.18 but no reply was furnished.

25-3. Kanikka mahazar - Foreign currencies value not seen credited.

Value of the following foreign currencies received through kanikka on the dates mentioned below were not seen credited to Devaswom Fund.

Mahazar date	Details of currencies	Nos.
11.03.16	UAE Dirham -5	9
	UAE Dirham -10	7
	UAE Dirham -20	1
	Qatar riyal -1	8
	Qatar riyal -5	2
	Qatar riyal -50	1
	Saudi Arabia Riyal-1	14
	Saudi Arabia Riyal-5	4
	Saudi Arabia Riyal- ½	4
	Oman Riyal- ½	4
	Oman Riyal-1	15
	Kuwait Dhinar- ¼	10
	Kuwait Dhinar- ½	4
	Kuwait Dhinar-1	2
	Kuwait Dhinar-10	2
	Malasia Ringgit-1	3
	Malasia Ringgit-10	1
	Australia Dollar-10	1
	US Dollar-1	4

The Administrative Officer was requested to produce the credit particulars of the foreign currencies vide audit enquiry No.5 dated 26.06.15. But no reply was furnished by the concerned. Necessary steps may be taken to account the foreign currencies, according to ROC No.11083/BD dated 19.01.13.

25-4. Bharanipathram register not produced-audit could not verify the veracity of Nilavilakku received.

A Karottu Nilavilakku weighing 68 kg was received in the Devaswom vide DFF No.3 A receipt No.18825 on 13.02.16. But the Bharanipathram register was not produced to audit for verification. Though an Audit Enquiry No.4 dated 26.06.18 was served in this regard, no reply was received. Hence the audit could not ascertain the veracity of the Nilavilakku received.

25-5. Gold and Silver - Mudrapothi not taken into Thiruvabharanam register.

As per the general mahazar entries dated 14.09.15, gold and silver items weighing 26 and 108 gms respectively were received from kanikka vanchis when they opened on the same day. Though these items were packed in separate mudra pothies; but did not include in the DFF No.4 A register. There is no entry in the DFF No.4A register regarding the transfer of those items to strong room custody. Hence the same may urgently be recorded in the thiruvabharanam register with due attestation and may be intimated to audit.

26. PARAPPADAM DEVASWOM

26-1.Verification of Ashtothararchana Special tickets-Short Rs.8680/-

On verification of the Ashtothararchana special tickets with reference to stock register of receipt and DFF No. 7 register, the following special tickets are seen short accounted.

Sl. No.	Book No.	Tickets From-To	Date	No. of tickets to be accounted	No. of tickets accounted	No. of tickets short	Amount short (Rs)
01	DD 189	18433-19000 (Thaliyil Devaswom)	09.04.15	568	567	1	10
2	DR 406	405052-514 (Thaliyil Devaswom)	07.05.15	463	12	451	4510
03	„	405515-527 (Thaliyil Devaswom)	31.05.15	13	12	1	10
04	„	405528-629 (Thaliyil Devaswom)	09.06.15	102	100	2	20
05	„	405630-406000 (Thaliyil Devaswom)	24.06.15	371	370	1	10
06	DR 436	435001-080 (Thaliyil Devaswom)	09.07.15	80	79	1	10
07	„	435081-231 (Thaliyil Devaswom)	24.07.15	151	150	1	10
08	„	435232-382 (Thaliyil Devaswom)	09.08.15	151	150	1	10
09	„	435383-436000 (Thaliyil Devaswom)	21.08.15	618	617	1	10

10	DR 437	436151-301 (Thaliyil Devaswom)	24.09.15	151	150	1	10
11	616	615069-139 (Thaliyil Devaswom)	18.10.15	71	70	1	10
12	„	615920-616000 (Thaliyil Devaswom)	09.12.15	81	80	1	10
13	DY 842	841815-865 (Thaliyil Devaswom)	09.02.16	51	50	1	10
14	„	841866-842000 (Thaliyil Devaswom)	24.02.16	135	134	1	10
15	DR 438	437001-201 (Thaliyil Devaswom)	24.02.16	201	200	1	10
16	„	437202-603 (Thaliyil Devaswom)	09.03.16	402	401	1	10
17	„	437604-438000 (Thaliyil Devaswom)	22.03.16	397	396	1	10
18	841	840601-841000 (Cherukarakavu Devaswom)	10.12.15 25.12.15	400	Nil	400	4000
						Total	8680

The above amount may be remitted to Devawom Fund with penal interest.

26-2. DFF No.9 cash book-Short accounting in totalling - Loss Rs.6855/-

On verification of total amount accounted in DFF No.9 cash book with DFF No.7 register the following short accounting of amounts were noted. Details are below.

Sl. No.	Name of Devaswom	Period	Total amount to be credited	Amount credited	Short (Rs)
01	Parappadam	10.02.16 to 24.02.16	28004	27307	697
02	„	23.03.16 to 30.03.16	119783	113625	6158
				Total	6855

Loss of Rs.6855/- occurred to Devaswom Fund due to short accounting may be recovered form the officer responsible with penal interest and remitted to the Devaswom Fund.

26-3. Verification of remittance chalans –Short/omission from remittance – Loss Rs.5442/-

On verification of DFF No.9 cash book with remittance chalans and bank scroll, the following short/omission from remittance were noted. This resulted in a loss of Rs.5442/-. Details as follows.

Sl. No.	Name of Devaswom	Chalan No./Date	Amount as per DFF No.9 register	Amount remitted	Short/ omission
01	Parappadam	1158/07.01.16	6797	6697	100
02	Thaliyal	Nil /02.01.16	5342	Nil	5342
				Total	5442

Loss of Rs.5442/- with penal interest may be recovered from the officer responsible and remitted to the Devaswom Fund.

27.CHENGALAM DEVASWOM

27-1. Verification of stock register-Irregularities noticed.

On verification of stock register of receipt books, the following irregularities were noticed.

- (a) As per page No.214 of stock register of receipt books, DFF No.6 receipt books having the serial numbers from AY 7926 to 7950 had been received from Kottayam Assistant Devaswom Commissioner Office on 28.09.15. But these books are not seen used in Chengalam Devaswom.
- (b) As per page No.217 of stock register of receipt books DFF No.6 receipt books having the serial numbers from D 7065 to 7090 had been received from Kottayam Assistant Devaswom Commissioner Office. But this book No.7065 is not seen used in Chengalam Devaswom.
- (c) Books having the serial numbers from 6926 to 6930 (DFF No.6 receipts), which are not in stock, are seen used in Chengalam Devaswom from 23.01.16 to 05.02.16.
- (d) As per page No.214 of stock register of receipt books, DFF No.6 receipt books having the serial numbers from 7901 to 7925 had been used in Chengalam Devaswom. But the details of receipt of the same from Assistant Devaswom Commissioner Office is not entered in the stock register.

Audit Enquiry No. 2&3 dated 24.04.18 was served seeking the aforesaid matter but no reply was received.

Necessary action may be taken to initiate an enquiry in this matter and instruction may be issued to maintain the stock register properly.

27-2. Nelppara Special Ticket – Omission – Loss Rs. 16300/-

While verifying “Nelppara Special Ticket”, an omission to the tune of Rs.16300/- was noticed. During 2014-15 the nelppara special ticket upto 54684 had been accounted and its amount remitted to Devaswom Fund. But during 2015-16 instead of taking account of the ticket from 54685, it was wrongly accounted from 54848 onwards only. This has resulted in an omission of 163 tickets as detailed below.

Ticket No	No. of Nelppara	Rate	Amount to be accounted	Amount accounted	Short/ Omission (Rs)
54685 to 54800, 54801 to 54847 (Book No.137 & 138)	163	100	16300	Nil	16300

The Omission amounting to Rs.16,300/- with penal interest may be made good from the officer responsible and remitted to Devaswom Fund. An audit enquiry in this respect was served (Enquiry No.1 dated 24.04.18), but no reply was furnished.

CHANGANASSERY GROUP

28. MANIKANTAPURAM DEVASWOM

28-1. Ashtothararchana Special Tickets- Short accounting - Loss Rs.3890/-

While verifying the stock of Ashtothararchana special tickets with DFF No 7 register, the following short accountings were noticed.

Sl. No	Date	Tickets No.		No. of tickets to be accounted	No. of tickets accounted	No. of tickets short	Value of tickets (Rs)
		From	To				
Manikantapuram Devaswom							
01	12.04.2015	180861	180900	40	30	10	100
02	07.02.2016	610841	610900	60	50	10	100
03	18.03.2016	612811	612830	20	10	10	100
Vakathanam Devaswom							
04	09.05.15 to 22.05.15	179297	179347	51	50	1	10
05	23.05.15 to 08.06.15	179348	179398	51	50	1	10
06	23.06.15 to 22.07.15	179449	179550	102	100	2	20
Panakkalkkavu Devaswom							
07	22.08.15 to 24.08.15	95501	95600	100	10	90	900
08	10.09.15 to 24.09.15	95606	95700	95	10	85	850
09	25.09.15 to 09.10.15	95701	95900	200	20	180	1800
Total							3890

The amount of Rs.3890/- with penal interest may be realized from the officer responsible and remitted to Devaswom Fund.

28-2. Special tickets-omission –Loss Rs.47,400/-

(a). Ashtothararchana Special Tickets- Omission from accounting in Panakkalkkavu Devaswom- Loss Rs.9500/-

While verifying the stock of Ashtothararchana special tickets with DFF No 7 register, the following omissions from accounting were noticed in Panakkalkkavu Devaswom.

Sl. No.	Receipt Book No	Receipt No	No of Receipts	Amount (Rs)
01	96	95901 to 96000	100	1000
02	268	267001 to 267750	750	7500
03	268	267826 to 267925	100	1000
Total				9500

The amount of Rs, 9,500/- with penal interest may be realized from the officer responsible and remitted to Devaswom Fund.

(b). Nelppara Special Tickets- Omission from accounting- Loss Rs.37,900/-

While verifying the stock of Nelppara Special Tickets with DFF No 7 and DFF No 9 registers, the following omissions from accounting were noticed.

Sl. No.	Receipt Book No	Receipt No	No of Receipts	Amount (Rs)
01	660	263601 to 263859	259	25900
02	661	264281 to 264400	120	12000
Total				37,900

This was enquired vide Audit Enquiry No.4 dated 26.06.18 but no reply was furnished. So the amount of Rs.37,900/- with penal interest may be realized from the officer responsible and remitted to Devaswom Fund.

29.KODUPUNNAKAVU DEVASWOM - Observation in Part I - NIL

MUNDAKKAYAM GROUP

30.MUNDAKKAYAM DEVASWOM

30-1. DFF No.7 register totalling-Short accounting of Rs.3403/-

On verification of DFF No.7 register with respect to DFF No.9 register for daily remittances of PD Paloorkavu Devaswom, it is notice that the totalling of the DFF No.7 register for following dates are incorrect which resulted in the short accounting of the amounts specified thereon.

Sl. No.	Date	Actual muthalkoottu amount in DFF No.7 register	Muthalkoottu amount erroneously accounted in DFF No.7 register & DFF No.9 register	Short accounting (Rs)
01	01.04.15	4288.25	3288.25	1000.00
02	22.08.15	6028.00	5043.00	985.00
03	30.12.15	4330.00	4278.00	52.00
04	30.01.16	5295.00	5128.00	167.00
05	29.02.16	6228.00	5173.50	1054.50
06	29.03.16	9347.25	9203.00	144.25
Total				3402.75

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

30-2. Delay in remitting the kanikka amount.

As per kanikka mahazar, the following amounts were seen received as follows.

Devaswom	As per mahazar date	As per DFF No.9 register remitted	Amount (Rs)
Mundakkayam Devaswom	18.05.15	24.05.15	9465
	19.08.15	22.08.15	20479
	30.11.15	05.12.15	26283
	31.12.15	05.02.16	12543
	02.02.16	05.02.16	31289
	11.03.16	16.03.16	14641
Peruvanthanam PD Devaswom	26.05.15	30.05.15	6107

	10.08.15	19.08.15	4975
	29.10.15	31.10.15	5196
	24.11.15	30.11.15	2644
	14.03.16	16.03.16	14723
Pazhayapaschima Devaswom	26.05.15	30.05.15	20110
	10.08.15	19.08.15	15516
	02.02.16	05.02.16	49300
Kodukappalam Devaswom	26.05.15	30.05.15	8475
	10.08.15	19.08.15	7790
	26.12.15	30.12.15	18334
Cherumalapaschima Devaswom	26.05.15	30.05.15	16725
	18.08.15	19.08.15	7302
Paloor kavu Devaswom	19.08.15	22.08.15	1722
	02.02.16	05.02.16	4535

The delay in remittance of the aforesaid may be explained to audit. This is brought to the notice of higher authorities for initiating effective measures to check the practice in future.

30-3. Excess drawal of National Holiday Allowance-Loss of Rs.12951/-

(A) 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 instead of 86% of DA 92% given. Details are as follows.

Sl. No.	Name/Designation/ Devaswom	Admissible		National Holiday Allowance (13 days)		
		Basic Pay	DA	Given	To be given	Excess (Rs)
01	Sri. P. Maheswaran Namboothiri, Santhi, Mundakkayam Devaswom	9940	8548	8008	7753	255
02	Sri. K. Chandrasekharan Nair, Kazhakom, Mundakkayam Devaswom	14260	12263	11479	11123	356
03	Sri.P.N.Sajikumar, Sambandhi, Mundakkayam Devaswom	17860	15360	14378	13931	447
04	Sri.M.C.Sureshkumar, Watcher, Mundakkayam Devaswom	13210	11361	10907	10304	603
05	Smt.V.K.Radhamani, Thali, Mundakkayam Devaswom	9940	8548	8008	7753	255
06	Sri.C.K.Vikraman Namboothiri, Santhi,Cherumala Paschima Devaswom	16180	13915	13026	12620	406
07	Sri.K.V. Unni, Sambandhi, Cherumala Paschima Devaswom	9690	8333	7800	7558	242
08	Sri.Sunil kumar, Santhi, Kodukappalam Devaswom	9690	8333	7800	7558	242
09	Sri.N. Sreenivasan Namboothiri, Santhi, Pazhaya Paschima Devaswom	10750	9245	8658	8385	273
10	S.Sreekumar, Kazhakam Pazhayapaschima Devaswom	14260	12264	11479	11123	356
					Total	3435

The excess paid amount of Rs.3435/- may be recovered from the officer responsible and remitted to Devaswom Fund.

(B) On verifying the attendance registers of the employees, it was made clear that the under mentioned employees claimed the National Holiday Allowance for the days on which they had availed various leaves.

Sl. No.	Name/Designation/ Devaswom	Various date and No. of leave availed		National Holiday Allowance claimed	National Holiday Allowance to be claimed	Excess (Rs)
01	Sri.K. Chandrasekharan Nair, Kazhakov, Mundakkayam Devaswom	26.01.15 (weekly off)	2 days	11123	9412	1711
		22.10.15 (CL)				
02	Sri.M.C.Sureshkumar, Watcher, Mundakkayam Devaswom	27.08.15	4 days Not attended leave not sanctioned	10304	7134	3170
		28.08.15				
		29.08.15				
		30.08.15				
03	Sri.P.N.Sajikumar, Sambandhi, Mundakkayam Devaswom	18.08.15 (CL)	1 day	13931	12859	1072
04	Smt.V.K.Radhamani, Thali, Mundakkayam Devaswom	15.08.15 (special CL)	5 days	7753	4771	2982
		18.08.15 (special CL)				
		28.08.15 (CL)				
		29.08.15 (CL)				
		30.08.15 (CL)				
05	Sri.K.V. Unni, Sambandhi, Cherumala Paschima Devaswom	26.01.15 (weekly off)	1 day	7558	6977	581
					Total	9516

Excess of amount claimed in this regard Rs.9516/- may be recovered from the officer responsible and remitted to Devaswom Fund.

30-4. Encroachment of Devaswom land under Mundakkayam Devaswom.

As per the file produced, sizable extent of Devaswom land under Mundakkayam Parthasarathy Devaswom had been encroached up on by strangers and in many cases these

occupants managed to get illegal assignment on the strength of fabricated documents when the temple premises and lands appurtenant to it came under the threat of encroachment, the Temple Advisory Committee Mundakkayam approached the Honourable High Court of Kerala and the Honourable Court vide order dated 25.06.02 in DBA No.48/2002 directed the Travancore Devaswom Board to pursue LC proceedings for the recovery of land belonging to Mundakkayam Devaswom under unauthorized occupation after collecting revenue/survey records from the departments concerned.

As per the file, 11.76 acres of land in Survey No.225/1 (Resurvey No.447,448 in Block No.5) in Mundakkayam Village belongs to Mundakkayam Parthasarathy temple. On the basis of the Devaswom Land register, Settlement register, Survey Sketchs and Basic Tax Register the Special Tahsildar, Land conservancy unit of Travancore Devaswom Board verified the Land and encroachment by private parties were found out. The Special Tahsildar issued temporary stay order dated 08.10.14 prohibiting all kinds of construction works and collection of land tax.

The Temple Advisory Committee filed a complaint before the Devaswom Commissioner stating that a portion of the land under dispute is fraudulently transferred for the purpose of constructing office of a political party. The Devaswom Commissioner vide D.O letter No.ROC 15245/14/L requested the District Collector, Kottayam to initiate urgent steps to recover the land belonging to Mundakkayam Devaswom involved in encroachment and illegal alienation under fraudulent documents.

The present state of the recovery proceedings could not be ascertained from the file produced. An Audit Enquiry No.1 dated 24.07.18 was served to the SGO, Mundakkayam in this regard, but no reply was received. Hence the attention of the board is solicited in this regard to expedite the steps to recover the land belonging to Devawom Board.

31.KODUNGOOR DEVASWOM

31-1. Verification of DFF No.3 receipts– Omission from accounting – Loss Rs. 4710/-

On verification of DFF No. 3 receipts with auction diary, DFF No. 1 receipts and DFF No. 9 register, it was noticed that the following nadavaravu items were not accounted in Devaswom Fund.

Sl. No.	DFF No. 3 Receipt No./Date	Articles received	Amount due (Rs.)	Remarks
01	44130/20.03.16	Avalpara - 1	120	ROC No. 3396/10/NS dated 07.06.10
		Malar para - 1	75	”
		Kadalapara - 1	150	Market Rate
		Sarkarapara -1	250	ROC No. 3396/10/NS dated 07.06.10
02	94131/20.03.16	Nelpara - 1	60	ROC No. 5300/11/Est.1 dated 22.09.2011
03	94132/20.03.16	Avalpara - 1	120	ROC No. 3396/10/NS dated 07.06.10
04	94133/20.03.16	Nelpara - 1	60	ROC No. 5300/11/Est.1 dated 22.09.2011
		Ari para – 1	200	ROC No. 3396/10/NS dated 07.06.10
		Avalpara - 1	120	”
		Sarkarapara -1	250	”

05	94134/20.03.16	Nelpara - 1	60	ROC No. 5300/11/Est.1 dated 22.09.2011
		Pacharipara -1	200	ROC No. 3396/10/NS dated 07.06.10
06	94135/21.03.16	Avalpara - 1	120	”
		Malar para - 1	75	”
		Ari para- 1	200	”
		Gothampupara - 1	150	Market Rate
07	94136/21.03.16	Sarkara- 100 kg	2500	ROC No. 5300/11/Est.1 dated 22.09.11
		Total	4710	

An Audit Enquiry No. 02 dated 28.07.2018 was served in this regard, but no reply was received. Hence Rs. 4710/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

31-2. Devaswom Shopping Complex at Kodungoor – First floor kept vacant since 2013

The Devaswom Shopping complex at the heart of Kodungoor Town was constructed in the early 90's in two floors. The ground floor is being rented out to shops and the first floor was occupied by the Central Bank of India from 07/95 to 09/13. As per the file produced, the Sub Group Officer, Kodungoor Devaswom vide letter No. 185/12.08.13 reported the Assistant Devaswom Commissioner, Mundakkayam Group that the Central Bank of India would vacate the first floor occupied by them in 08/13 and requested to take urgent steps to rent out the halls as a whole or by converting it into individual rooms as in ground floor. The Assistant Devaswom Commissioner, Mundakkayam vide letter No. 2243/26.08.13 and No. 2319/04.09.13 reported the same to Executive Engineer, Estate Division, Travancore Devaswom Board and Devaswom Commissioner respectively, but no action was taken. As many persons approached the Devaswom Office for occupying the hall, the Sub Group Officer vide letter No. 222/29.09.13 again requested the Assistant Devaswom Commissioner, Mundakkayam to take urgent steps for fixing the rent and security deposit. The Devaswom Commissioner also vide letter ROC No. 14853/13/M dated 03.10.13 directed the Executive Engineers, Estate Division to submit a report regarding revision of rent and security deposit.

Despite repeated correspondence, as no steps in this regard were taken by the Estate Division, the Assistant Devaswom Commissioner, Mundakkayam vide letter No. 880/22.04.14 reported the matter to the Secretary, Travancore Devaswom Board requesting for immediate action. The Temple Advisory Committee also addressed the President, Travancore Devaswom Board in this regard vide their representation dated 18.10.14 and the President directed the Executive Engineer, Estate Division to prepare a report in this regard. As nothing had materialized, the Board vide ROC No. 3744/14/M dated 18.04.15 again directed the Executive Engineer, Estate Division to submit a detailed report after visiting the site in person. The Executive Engineer, Estate Division visited the shopping complex on 17.07.15 (nearly 2 years after the Bank had vacated the building) and submitted his report No. 547 dated 20.07.15 to the Secretary, Travancore Devaswom Board requesting for

appropriate orders with regard to the conversion of existing first floor into independent rooms.

More details in this regard were not available from the file produced, but still the building remains vacant. The Travancore Devaswom Board may be directed to take immediate steps for rectifying the defects and rent out the building properly.

31-3. Income from Rubber not beneficial to Devaswom

There are two rubber plantations under Kodungoor sub group, one is under Puliyannoorkkad Devaswom and the other under Vettikkad Devaswom.

On verification of the rubber mahazar with stock register and sales statements, the audit observes that the income from rubber plantation of Puliyannoorkkad is not beneficial when comparing with expenditure. For example, the total income for the period from 29.12.14 to 27.12.15 was Rs. 51,262/- and the expenditure Rs. 37,950/- which include wages of tapper only. If this is continued in this way there will be a big loss to Devaswom Fund in future.

As it was not beneficial, the rubber board recommended for auction of slaughter tapping. The Sub Group Officer also informed the matter to the concerned Assistant Devaswom Commissioner. But no further steps had been taken by the concerned authorities in this matter till date. Hence expedite action may be taken by the Executive Engineer, Estate Division in this matter.

31-4. Land Register

As per the land register produced, the following parcels of land belong to Kodungoor Sub Group.

Sl. No.	Devaswom	Taluk	Village	Survey No.	Extent	Remarks
1	Kodungoor	Changanassery	Vazhoor	114/7 A	85 cent	Kshethram
				115/3A	1 Acre 25 cent	Kshethrakulam
				131/3A	28 cent	Road
				119/3A	56 cent	Stage, Maidan
				131/3/B2	7.11 Are	--
2	Vettikkadu	”	”	206/2 220/5	2 Acre 51 cent	--
3	Elampally	Kottayam	Anikkadu	478/4 B	49 cent	--
				478/A 4	5 cent	--
				478/4 AB	15+25+92 lings	--
				478/4 A	3 Are 20 m ²	--
4	Keezhkadamb	”	Akalakunnam	278/2	87 cent	--
				240/5	12 cent	--
5	Puliyannoorkadu	Kanjirappally	Elikkulam	895/3 B	2 Acre 31 cent	--
				879/3	21 cent	--
				895/2 A	9 cent	--
				895/2 B	9 cent	--
				896/6 A	8 cent	--
				896/6 A/44	3 cent	--
				896/6 B	3 ½ cent	--
				896/4 B	6 cent	--
				896/4	5 cent	--
				896/3	2 cent	--

- (1) The recordings in the register were not seen attested/authenticated. The nature of land was not seen recorded in most cases.
- (2) As per the copy of Basic Tax Register issued by Village Officer, Vazhoor, appended in the file in respect of Devaswom land produced, the details of land pertaining to Kodungoor Devi temple is as follows.

Sl. No.	Re-Survey No.	Survey No.	Nature	Extent		Remarks
				Are	m ²	
1	25/2	114/7	Puramboke	32	10	Sarkar, Temple
2	25/7	131/2 A	Dry land(ഏരയിടം)	3	70	”
3	39/1	115/3 A1	Puramboke	49	50	Sarkar, Pond
4	38/3	131/3 B	Wet land(നീലി)	2	40	Kodungoor Devi Kshethramvaka
5	38/5	131/3 B	Dry land	5	50	”
6	38/4	131/3 A	Puramboke	8	0	Sarkar, Road
7	48/8	151/4	Dry land	2	30	KodungoorKshethramvakaalthara
8	51/11	311/4-7 4-3	”	2	85	”
9	51/19	311/4-4 4-3	”	1	20	”

The Devaswom properties in respect of Sl. No. 4, 5, 7, 8 & 9 were not seen recorded in the land register produced. The extent of land also differs. The land extending to 56 cents in survey No. 119/3 A (Stage & maidan in front of eastern entrance of the temple) is not seen included in the Basic Tax Register produced. Hence the recordings in the land register in respect of all Devaswom lands in Kodungoor sub group may be reconciled with revenue records under the guidance of land conservancy unit of Travancore Devaswom Board. The immediate attention of the Board is also solicited in this regard.

ARANMULA GROP

32. RANNIRAMAPURAM DEVASWOM - Observation in Part I – NIL

33. CHENGANNOOR DEVASWOM

33-1. Verification of Rent register – Rent is in arrears for a long period

Rent of certain rooms in the Devaswom building in the premises of Chengannoor Mahadeva Temple is in arrears for a long time. As per the entries in the Rent register furnished, Room No. 1 in the ground floor of the Devaswom building was rented out to Sri. Sreekumar, Kuttoos villa, Plappally since 16.05.2012.Details of arrears of rent of this room are shown below.

Sl. No.	Month/Year	Due date of rent	Amount Due
1	03/2014	22.03.14	2124 + Penal Interest
2	04/2014	22.04.14	2124 + Penal Interest
3	01/2016	22.01.16	2570 + Penal Interest
4	02/2016	22.02.16	2570 + Penal Interest
5	03/2016	22.03.16	2570 + Penal Interest

Room No. 1 in the first floor of the building was rented out to Sri. Prasannakumar, Lakshmi Nivas, Koippuram. As per the rent register, arrears of rent has to be collected from

16.03.2011 onwards and the matter is pending before the Court of law. Rent file, lease agreement etc were not furnished inspite of issuing an Audit Enquiry (No. 4 dated 22.10.16). Urgent steps may be taken to realise the rent dues and disposal of the legal dispute. Attention of the Group Officer is invited to this matter.

33-2. Temple Advisory Committee Accounts

(i) Chengannoor Mahadeva Temple TAC

As per the statement of sealed coupons furnished, coupons valued Rs. 15,00,000/- (Fifteen lakhs) and Rs. 6,73,750/- (Six lakh seventy three thousand seven hundred and fifty) were sealed by Assistant Devaswom Commissioner, Aranmula on 14.12.15 and handed over to the Secretary and President of Temple Advisory Committee under proper attestation. Thus a total value of coupons worth Rs. 21,73,750/- were issued to Temple Advisory Committee for collecting money to meet the expenses of Thiru Ulsavam 2016. But details of money collected through the issue of coupons and subsequent expenditure were not furnished for verification. The following registers/records are necessary for the verification of Temple Advisory Committee accounts.

- i) Statement of sold and balance coupons.
- ii) Counterfoils of sold coupons and balance coupons.
- iii) Cash book.
- iv) Statement of receipts and payments.
- v) Minutes book of Temple Advisory Committee.
- vi) Vouchers, sub vouchers etc.
- vii) Festival Notice.
- viii) Bank account statement.

(ii) Kunnathu Mahadevar Temple TAC

Accounts of Bhagavatha Saptaham and Sivarathri Festival (2016 February 29 to March 7) were verified.

Total value of coupons sealed (on 25.02.16)	- Rs. 1,00,000
Total value of coupons sold	- Rs. 67,300
Total receipts	- Rs. 67,300
Total payments	- <u>Rs. 67,300</u>
Balance	- <u>Nil</u>

An abstract of receipts and payments accounts signed by the President and Secretary of Temple Advisory Committee is furnished. Though the vouchers were produced, they were not serially numbered, not recorded the date of payment and not attached with sub vouchers. Minutes Book of Temple Advisory Committee, Cash book, Festival Notice, Bank accounts pass book etc were not made available to audit.

(iii) Thrichittattu Pancha Pandava Mahavishnu Temple TAC

Accounts of Thiru Ulsavam held from 2016 March 25 to April 3 were verified.

Total value of coupons sealed	- Rs. 2,00,000
Total value of coupons sold	- Rs. 1,79,100

Total receipts	- Rs. 1,79,100
Total payments	- <u>Rs. 1,84,746</u>
Balance	- <u>Rs. (-) 5,646</u>

The statement of accounts furnished is only a photocopy of the same. Minutes Book, Cash book, vouchers, Bank pass book etc were not produced for verification. Date of sealing was not seen recorded in the register of coupons issued.

Attention of the Administrative Officer and Assistant Devaswom Commissioner is invited to the improper functioning of Temple Advisory Committees in the Chengannoor sub group. The defects pointed out above must be rectified and the records and register be updated and produced for verification.

34. ELAVUMTHITTA DEVASWOM

34-1. Nelpara special tickets-short accounting of Rs.7200/-

On verification of Nelpara special tickets, it is noticed that tickets ranging from 392401 to 392791 (391 No. in Book No.982 @ Rs.100/-) were erroneously accounted in DFF No.2 & 9 registers as Rs.31900/- instead of Rs.39100/- on 10.04.15. This resulted in short accounting of Rs.7200/- which may be recovered from the officer responsible with penal interest and remitted to Devaswom Fund.

34-2. Vazhipadu articles not taken to Bharanipathram register.

The following items received vide DFF No.3A receipts were not seen taken to Bharanipathram register.

Sl. No.	Receipt No. and Date	Particularas	Remarks
01	164473/15.03.16	Karode kavavilakku (1) 3.750 kg (Kotta Gandharvamuttom)	Not taken to Bharanipathram register
02	164461/08.01.12	Karode kavavilakku (1) 700 gm (Kotta Gandharvamuttom)	Not taken to Bharanipathram register and Mattinam

The reason for not taking above item in the Bhuranipathram register may be explained to audit and action may be taken to realize the value of the same from the officer responsible and remitted to Devaswom Fund.

34-3. Valuable - Not handed over to Strong Room.

While verifying the Thiruvabharanam register, it came to notice that the item recorded in the Thiruvabharanam register as serial No.124 viz gold coin 2 gm (received vide receipt No.164469/24.07.14) has not been handed over to strong room so far for safe custody. The reason for not handing over the same to strong room may be explained to audit. A Departmental enquiry may also be initiated against the officer/officers at fault.

34-4. Discrepancy in kanikka mahazar.

While verifying kanikka mahazar of grade 2 Kotta Gandharva Muttom Devaswom, the following discrepancies were noticed.

- 1. On 19.08.15 three vanchies and five kudoms were opened. But only the collection of two vanchies (Sopanam, Devinada) were counted and accounted. The collection from road vanchi and five kudoms were not seen counted and accounted. The reason for the non-counting of the same was also not recorded in the mahazar.
- 2. On 02.12.15, it is stated in the mahazar that three vanchies and five kudoms which were closed and sealed on 07.09.15 have been opened for counting. But the verification of mahazar for 07.09.15 reveals that on that day only five kudoms were opened and counted. There were no mentioning of three vanchies stated in the mahazar dated 02.12.15.

The above discrepancies were brought to the notice of the SGO vide audit enquiry No.2. But no explanation for the same was furnished. A Departmental Enquiry in this regard may be initiated.

35. ARANMULA DEVASWOM

35-1. Nelpara special tickets-Omission from accounting-Loss Rs.13800/-

As per stock register, Nelpara special ticket book No.996 (ticket No.398001 to 399200) was used in Aranmula Devaswom from 02.07.15 onwards. As per charge mahazar dated 16.07.15, Nelpara special tickets numbering from 398139 to 399200 were handed over to the Administrative Officer, who took charge. Collection amount of Nelpara special tickets numbering from 398139 to 399200 were accounted and remitted to Devaswom Fund. Special tickets numbering from 398001 to 398138 were seen omitted from accounting thereby causing loss to Devaswom Fund as detailed below.

Special ticket No./Date	Amount to be remitted	Amount remitted	Loss (Rs.)
398001-398138/02.07.15	13800	--	13800

This matter was enquired vide Audit Enquiry No.5 dated 24.05.18 to which no reply was furnished. Loss amount of Rs.13,800/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

35-2. Verification of DFF No.1 receipts-Loss Rs.6115/-

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

Sl. No.	DFF No.1 receipt No./Date	Particulars	Amount (Rs)		Short (Rs)
			Collected	Credited	
01	17212/18.04.15	Annadhanam	495	--	495
02	17259/25.04.15	„	235	--	235
03	17261/26.04.15	Nelpara	100	--	100
04	17268/29.04.15	„	100	--	100
05	17295 & 96/07.05.15	Nelpara (3)	300	--	300
06	20053/06.06.15	Annadhanam	495	435	60
07	20333-20338/08.07.15	Nelpara (6)	600	--	600
08	20354 & 20355/11.07.15	Nelpara (3)	300	200	100
09	21732/22.08.15	Sugar (89 kg)	2225	--	2225
10	21748/23.08.15	Jaggery (10kg)	250	--	250
11	23733/16.09.15	Video charge	600	--	600

12	21971/01.02.16	Bhajanasadya	1000	--	1000
13	72125-72132/18.02.16	Rent	550	500	50
				Total	6115

An Audit Enquiry No.2/24.05.18 was served in this regard but reply for the same was not received. Hence Rs.6115/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

35-3. Verification of DFF No.3 (special) receipts – Non-accounting of nadavaravu-Short Rs.4735/-

On verification of DFF No.3 (special) receipts with thulabharam register, stock register, auction diary and DFF No.9 register, the following nadavaravu items were not seen accounted/auctioned.

Sl. No.	Receipt No./Date	Item	Quantity		Short	Amount (Rs)	Remarks
			Received	Accounted			
01	12823/30.04.15	Sugar	4 kg	--	4 kg	100	ROC No.10935/05/Mis 2 dated 24.03.11
02	12949/25.05.15	Unakkalari	11 kg	--	11 kg	220	ROC No.3396/10/NS dated 07.06.10
03	13030/14.06.15	Sugar	86 kg	--	86 kg	2150	ROC No.10935/05/Mis 2 dated 24.03.11
04	13033/14.06.15	Sugar	15 kg	--	15 kg	375	„
05	13038/18.06.15	Jaggery	8 kg	--	8 kg	200	ROC No.5300/11/Est.1 dated 22.09.11
06	13109/07.07.15	Sugar	15 kg	5 kg	10 kg	250	ROC No.10935/05/Mis 2 dated 24.03.11
07	14173/27.11.15	Aval	12 kg	--	12 kg	192	Rs.16/- per kg vide auction proceedings dated 31.07.15
08	14961/09.12.15	Aval	28 kg	--	28 kg	448	„
09	14237/14.12.15	Malar	8 kg	--	8 kg	200	Market rate
10	14294/30.12.15	Unakkalari	15 kg	--	15 kg	300	ROC No.3396/10/NS dated 07.06.10
11	14946/07.02.16	Sugar candy	11 kg	--	11 kg	275	ROC No.10935/05/Mis 2 dated 24.03.11
12	15115/09.03.16	Sugar candy	1 kg	--	1 kg	25	ROC No.10935/05/Mis 2 dated 24.03.11
					Total	4735	

This was enquired into vide Audit Enquiry No.6 dated 25.05.18, but no reply was received. Hence Rs.4735/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

35-4. Verification of DFF No.2 register with DFF No.9 register-Short accounting/omission-Loss Rs.9678/-

On verification of DFF No.2 register with DFF No.9 register, the following short accounting/omissions were observed.

Sl. No.	Date	Particulars	Amount to be accounted as per DFF No.2 register	Amount accounted in DFF No. 9register	Short/ omission (Rs)
01	18.04.15	Annadhanam	15615	11565	4050
02	08.05.15	Nelpara	400	300	100
03	26.05.15	Bhajanasadya	1000	--	1000

04	10.06.15	Annadhanam	15750		15660	90
05	30.06.15	Annadhanam	1125		1120	05
06	12.07.15	Cost of Stamp	10	2410	--	2410
		Bhajanasadya	1000			
		Nelpara	200			
		Rent	1200			
07	12.10.15	Annadhanam	315		--	315
08	18.10.15	„	11270		11200	70
09	12.11.15	„	21465		21455	10
10	22.11.15	„	11520		11510	10
11	06.12.15	„	20687		20655	32
12	10.12.15	Nadavaravu samanavila	1875		1825	50
13	20.12.15	Annadhanam	21816		21780	36
14	22.12.15	Nelpara	500		--	500
15	17.01.16	Annadhanam	9490		9440	50
16	28.01.16	Nelpara	200		--	200
17	11.02.16	Nadavaravu samanavila	250	450	--	450
		Nelpara	200			
18	13.02.16	Nelpara	200		--	200
19	28.02.16	Nelpara	100		--	100
					Total	9678

This was enquired into vide Audit Enquiry No.3 dated 25.05.18, but reply was not received. Hence Rs.9678/- with penal interest may be made good from the officer responsible and remitted to Devaswom Fund.

36. MURINGAMANGALAM DEVASWOM - Observation in Part I - NIL

37. MALAYALAPPUZHA DEVASWOM

37-1. Verification of DFF No. 7 register wrong totalling - Short remittance Rs. 51,365/-

On verification of the special DFF No. 7 register & DFF No. 9 register, it is observed that the following amounts are short accounted on the respective dates due to erroneous totalling of the figures collected from special tickets in the DFF No. 7 register. This was enquired into vide Audit Enquiry No. 3 dated 14.06.18, but no reply received.

Sl. No.	Date	Amount to be accounted in DFF No. 7 register	Amount erroneously accounted in DFF No.7 register	Short (Rs.)
1	26.06.15	3445	Nil	3445
2	06.12.15	168979	168889	90
3	27.12.15	166444	166414	30
4	05.01.16	153168	152988	180
5	06.01.16	53882	53862	20
6	25.02.16	171785	124185	47600
			Total	51365

The above loss amount may be recovered with penal interest and remitted to Devaswom Fund. Explanation may also be obtained from the person at fault.

37-2. Electricity Charge paid from Devaswom Fund for Devaswom Stall leased to Private party

In Malayalappuzha Devaswom, the Devaswom stall is seen leased to private party. But neither the current charge is paid by the lessee nor a separate meter is kept for this purpose by the Devaswom. Instead the current charge is paid from the Devaswom Fund as a

whole. This practice is not admissible. Necessary steps may be taken to realise the expenses incurred towards current charge from the occupant of the Devaswom stall. The matter has already been verified and reported to the Honourable Ombudsman during the verification of the Complaint No. 175/2017. But no follow up action is seen taken so far by the Devaswom authorities in this regard.

HARIPPADU GROUP

38. PANDAVARKAVU DEVASWOM

38-1. Verification of DFF No.7 register with DFF No.9 cash book-short credit noticed- Loss Rs.4866/-

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

Sl. No.	Date	Name of Devaswom	Amount in DFF No.7 register	Amount accounted in DFF No.9 cash book	Short credit
01	07.07.15	Pandavarkavu Devaswom	2344	Nil	2344
02	01.10.15	Karunamuttom	2980	2498	482
03	05.10.15	„	4996	4906	90
04	28.10.15	„	6113	4163	1950
				Total	4866

The loss amount of Rs.4866/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

38-2. Verification of DFF No.1 receipts with DFF No.2 & 9 registers-omission of Rs.11180/-

On verification of DFF No.1 receipts with DFF No.2 & 9 registers the following cases of omission were noticed.

Sl. No.	Name of Devaswom	Receipt No. & Date	Particulars	Amount due (Rs)
01	Pandavarkavu Devaswom	96386/30.04.15	Value of pazhakkula	350
02	„	97546/07.08.15	„	40
03	„	97600/04.10.15	„	40
04	„	98507/11.02.16	Malar para	75
05	„	98601-700/ 24.02.16-26.02.16	Various items	7825
06	„	98263- 98300/01.03.16	Malar para	2850
			Total	11180

The matter was enquired vide audit enquiry No.2 dated 24.08.17 but no reply was furnished. Hence the loss of Rs.11180/- with penal interest may be realized from the office responsible and remitted to Devaswom Fund.

38-3. Verification of auction diary with DFF No.1 receipts and DFF No.9 cash book-omission-Loss Rs.3910/-

On verification of auction diary with DFF No.1 receipts and DFF No.9 cash book, it was noticed that an amount of Rs.8910/- (11x810 litres) received through the auctioning of 810 litres of rice on 12.03.16 was neither accounted in DFF No.1 receipt nor DFF No.9 cash

book, which resulted in a loss of Rs.8910/- to Devaswom Fund. An audit enquiry was served in this regard (No.2 dated 24.08.17), but no reply has been received so far. Hence the loss amount of Rs.8910/- with penal interest may be recovered from the officers responsible and remitted to Devaswom Fund.

38-4. Articles not auctioned - Irregular practice.

In Pandavarkavu Devaswom, the main items received through DFF No.3 (Special) thulabharam receipts is ‘Kadalikkula’. As per the existing norms the articles received at Devaswom through thulabharam receipts shall be either taken into stock or disposed of through public auction.

But in Pandavarkavu Devaswom the ‘kadalikkula’ received through thulabharam receipts are returned to the devotee, who performed thulabharam on a nominal price of Rs.35/kadalikkula. In audit enquiry No.3 dated 23.08.17, audit requested to produce the Board order if any sanctioning such a practice of disposal but no reply was furnished. The matter has already been reported in audit report for the year 2011-12, but the practice is still continuing.

Higher authority may take up this matter and issue necessary directions for the proper disposal of articles received through thulabharam receipts.

39. HARIPPADU DEVASWOM

39-1. Verification of Special Tickets – Short accounting – Loss Rs. 4495/-

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

Sl. No.	Receipt No./Date (From – To)	Items	No. of Tickets			Amount (Rs.)
			Actual	Accounted	Short	
	<u>Harippad Devaswom</u>					
01	22984-22991/05.05.15	Aravana @ Rs. 45/-	8	7	1	45
02	23047-23050/15.05.15	”	4	3	1	45
03	24262-24276/01.08.15	”	15	14	1	45
04	24421-24454/09.08.15	”	34	30	4	180
05	24481-24495/11.08.15	”	14	13	1	45
06	282096-282166/24.11.15	Narangamala @ Rs. 10/-	71	61	10	100
07	27466-27474/24.12.15	Aravana	9	8	1	45
08	943435-943607/06.01.16	Ashtothararchana @ Rs. 10/-	173	172	1	10
09	27016-27023/07.01.16	Aravana	8	7	1	45
10	27769-27776/29.01.16	”	8	7	1	45
11	42723-42935/03.02.16	Ashtothararchana	213	208	5	50
12	39865-40000/21.02.16	”	136	134	2	20
13	30658-30671/24.02.16	Aravana	14	4	10	450
14	66276-66398/25.02.16	Ashtothararchana	123	23	100	1000
15	30843-30857/11.03.16	Aravana	15	5	10	450
16	120732-120979/13.03.16	Ashtothararchana	248	66	182	1820
	<u>Aranazhika Devaswom</u>					
17	727344-727373/24.09.15	”	30	29	1	10
18	727374-727404/20.10.15	”	31	30	1	10
	<u>Panachoor Devaswom</u>					

19	925758-925790/23.04.15	”	33	32	1	10
20	925841-925889/23.06.15	”	49	48	1	10
21	925890-925940/24.07.15	”	51	50	1	10
22	362091-362166/25.11.15	”	76	75	1	10
23	362167-362217/24.12.15	”	51	50	1	10
24	362218-362268/24.01.16	”	51	50	1	10
25	362269-362320/24.02.16	”	52	50	2	20
				Total		4495

An Audit Enquiry (No. 1 dated 22.09.2017) was served in this regard, but no reply was furnished. The loss amount of Rs. 4495/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

MAVELIKKARA GROUP

40. KANDIYOOR DEVASWOM

40-1. Charge Mahazar - Incomplete

Sri.Radhakrishnan Nair, Sub Group Officer took charge in Kandiyoor sub group as per Charge Mahazar dated 06.01.14. When he relieved of his duties in the Devaswom vide charge Mahazar dated 23.07.15, it came to notice that certain items received by him through the charge Mahazar on 06.01.14 were not seen included in the Mahazar on 23.07.15 while quitting duty as SGO. The details of the items which were not handed over by Sri.Radhakrishnan Nair to the new SGO are given below.

Sl. No.	Item
1	149, 150, 151, 152, 154 to 169 (പൊട്ടി ഉപയോഗ ശൂന്യം) 171 to 211 (പൂർണ്ണമായും ഉപയോഗ ശൂന്യം)
2	ThazhikaKudam-3

The whereabouts of the above item may be pointed out to audit or loss sustained to Devaswom may be worked out and recovered.

41. CHETTIKULANGARA DEVASWOM

41-1. Verification of Computer receipts (vazhipadu) with DFF No. 7 register – Short Rs. 4992/-

On verification of computer collection statements of vazhipadu receipts with DFF No. 7 register, the following short accounting was noticed.

Date	Receipt No.	Amount Collected	Amount Accounted in DFF No. 7 register	Short (Rs.)
03.03.2016	7617146-7617285	14027	9035	4992

An Audit Enquiry (No. 3 dated 22.02.2017) was served in this matter, but the Devaswom officials failed to produce reply. Hence the loss amount of Rs. 4992/- may be realised from the officer responsible with penal interest @ 18 % vide Board order in ROC No. 6572/06/OAD dated 21.07.2006 and remitted to Devaswom Fund.

41-2. Verification of Special tickets with DFF No.7 register - Omission -Loss Rs.5137/-

On verification of Special tickets with special ticket register, the total receipts on 23.02.16 was Rs.5137/-. But this amount was not accounted in DFF No.7 register. The details of loss was brought to the notice of Administrative Officer vide Audit Enquiry No.3 dated 22.02.17. But the Administrative Officer has not responded. Hence the loss of

Rs.5137/- may be made good from the officer responsible with penal interest @ 18% vide Board order in ROC No.6572/06/OAD dated 21.07.06 and remitted to Devaswom Fund.

41-3. Thulabharam articles-not auctioned-Loss Rs.3010/-

Verification of store ledger, auction diary and DFF No.9 cash book revealed that the following articles received through DFF No.3 (special) thulabharam receipts were neither found auctioned nor their value credited.

Sl. No.	Receipt No.	Date	Article	Quantity/ No.	Market Rate (Rs)	Price (Rs)
01	23514	04.05.15	Coconut	151 nos.	10	1510
02	23674	16.05.15	Yam (chena)	50 kg	30	1500
					Total	3010

The amount of Rs.3010/- with penal interest may be made good from the officer responsible and remitted to Devaswom Fund.

41-4. Ashtothararchana-Special tickets-Short remittance –Loss Rs.3890/-

Sl. No.	Ticket No. From - To	Date	Total numbers of tickets	Rate	Amount to be remitted (Rs)	Amount remitted (Rs)	Short (Rs)
01	261490 - 261582	07.03.16	93	10	930	--	930
02	275505 - 275600	22.03.16	96	10	960	--	960
03	813379 - 813578	03.05.15	200	10	2000	--	2000
						Total	3890

The short accounted amount of Rs.3890/- with penal interest may be made good from the officer responsible and remitted to Devaswom Fund.

42. KAYAMKULAM PUTHIYEDAM DEVASWOM –

Observation in Part I - NIL

AMBALAPPUZHA GROUP

43. KALARKODE DEVASWOM

43-1. Verification of DFF No.7 register with DFF No.9 cash book-short accounting-Loss Rs.3271/-

While verifying the DFF No.7 register with DFF No.9 cash book, the following cases of short accounting were detected.

Sl. No.	Date	Muthalkoottu collected as per DFF No.7 register	Amount accounted in DFF No.9 cash book	Short (Rs)
01	07.04.15	2626	2576	50
02	19.10.15	9211	6170	3041
03	01.12.15 to 06.12.15	45249	45069	180
			Total	3271

Loss amount of Rs.3271/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

44. KAMAPURAM DEVASWOM

44-1. Erroneous fixation-Excess payment effected to watcher.

On verification of the Service Book of Sri. S. Madhu, Watcher, Kamapuram Devaswom, it is noticed that excess pay effected to him w.e.f. 15.11.09 consequent on fixation of pay in respect of Pay Revision 2009. The incumbent entered service on 24.03.99 and he was placed under suspension from 11.05.07 to 20.04.08. His period of suspension for 89 days (11.05.07 - 07.08.07) was regularized as earned leave, whereas the remaining 8 months and 13 days (08.08.07 - 20.04.08) were seen treated as LWA. Along with the same one increment was barred with cumulative effect vide ROC No.6867/07/MisA dated 06.11.08. As per the note to Para 4 of Annexure III of the Travancore Devaswom Board Pay Revision order for 2009, period of service qualifying for normal increments and service during the period of bar on increment, without cumulative effect shall only be reckoned for service weightage. Hence the period of barring of increment with cumulative effect shall be treated as non-qualifying service for the incumbent. So a total period of one year 8 months and 13 days should not be counted for service weightage and as a result only 8 years of qualifying service would be reckoned for weightage. Thus he was eligible for just 4 % of basic pay as service weightage; but granted in excess of that. Consequently, his pay was seen erroneously fixed at Rs.11020/- as against the eligible pay of Rs.10750/- in the scale of pay of Rs.8730-13540 w.e.f. 15.11.09. The details of the pay fixation eligible to the incumbent are as given below.

Existing Scale	4630-7000
Revised Scale	8730-230-9190-250-9940-270-11020-300-12220-330-13540
Date of Option	15.11.2009
Date of entry in to service	24.03.1999
Total service as on 15.11.09	10 years 7 months 23 days
Deducting non qualifying service	1 year 8 months 13 days
Qualifying service for weightage	8 years 11 months 10 days

Therefore only 8 years completed and @4% is admissible as service weightage.

Pay as on 15.11.2009	5790
DA @ 64%	3706
Fitment 10%	1000 (minimum)
Weightage 4%	232
Total	10728
Next stage	10750

Therefore is he eligible for Rs.10750/- only, but granted Rs.11020/- w.e.f. 15.11.09 (see Service Book page No.29)

The excess pay and allowance paid to him in this regard from 15.11.09 to 01.12.17 are summarized as follows.

w.e.f.	Pay eligible	Pay granted	Remarks
15.11.09	10750	11020	Pay Revision 2009 in the scale of Rs.8730-13540
01.11.10	11020	11320	Increment
01.11.11	11320	11620	
01.11.12	11620	11920	
01.11.13	11920	12220	
01.07.14	24600	25200	Pay Revision 2014 in the scale of Rs.17000-37500
01.11.14	25200	25850	Increment
01.11.15	25850	26500	
07.12.15	27150	27800	15 years 2 nd Time Bound Higher Grade in the scale of Rs.17500-39500
01.12.16	27800	28500	Increment
01.12.17	28500	29200	

The excess amount (including DA & HRA) granted to the incumbent may be recovered and remitted to Devaswom Fund.

44-2. Non maintenance of DFF No.4 register

The DFF No.4 registers, such as Thiruvabharanam register, Bharanipathram register, Pattuparivattom and Mattinam are very important registers which needs to be maintained properly in Devaswom to record and account those items which are received through DFF No.3A receipts. But in the Kamapuram Devaswom no such registers are maintained. Hence audit was not in a position to verify whether following items received vide 3A receipts had been handed over to strong room/ taken to stock.

Sl.No.	Receipt No and Date	Item	Weight
01	55249/7.9.14	സ്വർണ്ണ ചുട്ടിയും ചെയിനും, ചുട്ടിയിൽ 13 (പതിമൂന്ന്) കല്ല് പതിച്ചിട്ടുണ്ട്	9.930 ഗ്രാം
02	55248/18.7.13	നിലവിളക്ക് -2	2.69 കി.ഗ്രാം 2.63 കി.ഗ്രാം

Necessary action may be taken to ensure that the above items have been taken to stock/handed over to Strong Room. The practice of non-maintaining DFF No 4 register is highly irregular and necessary steps may be taken to maintain the register.

45. CHALINARAYANAPURAM DEVASWOM

45-1. Non-maintenance of Land Register – Serious lapse

The non-maintenance of land register and complaints in respect of alienation of Devaswom land in ChaliNarayanapuram Devaswom was brought before the Honourable High Court vide DBAR No. 02/2013. The Board vide reply dated 07.07.14 submitted before the Honourable High Court that copy of settlement register, Basic Tax Register etc were ready and instructions were issued to the Sub Group Officer ChaliNarayanapuram for maintenance of land register on the basis of records received from Revenue Department. It was also agreed that the Board would direct the Special Thahsildar, Travancore Devaswom Board to ascertain the land belonging to the Devaswom and to take steps for evicting

encroachments if any in Devaswom land. On the basis of the above assurance by the Board, the Honourable Ombudsman closed the audit observation vide proceedings dated 07.08.14.

But during current audit, it could ascertain that the aforesaid assurance of the Board before the Honourable Court was futile. Still there is no land register in ChaliNarayanapuram Devaswom. On verification of file produced in this regard, it was noticed that after collecting the revenue records, the Sub Group Officer had requested the Assistant Devaswom Commissioner, Ambalapuzha many times to take urgent steps for the preparation of land register. But no further action was seen taken. Hence the attention of the Board is solicited in this regard for urgent action.

45-2. Janmikkaram and Thiruppuvaram Compensations

As per the file produced in respect of Janmikkaram and Thiruppuvaram compensation, it was noticed that ChaliNarayanapuram Devaswom received Janmikkaram and Thiruppuvaram compensations @ 1294/- and Rs. 424/- respectively from the Revenue Department upto 2012-13 only. The Sub Group Officer vide letter No. 105/16.01.16 requested the Tahsildar, Cherthala to release the Janmikkaram and Thiruppuvaram compensations for the period from 2013-14 to 2015-16. As the same was not received, the Sub Group Officer vide letter No. 17/10.04.17 intimated the non-receipt of compensation to Assistant Devaswom Commissioner, Ambalapuzha and requested him to take urgent steps in this regard. But the same was not seen received till date. Hence the attention of the Board is solicited in this regard for urgent further action.

46. CHERIYAKALAVOOR DEVASWOM – Observation in Part I –NIL

47. AMBALAPPUZHA DEVASWOM

47-1. Verification of stock register - Cost of 1391 kg Sugar not remitted to Devaswom Fund – Loss Rs. 34,775/-

On verification of stock register of sugar, it was seen that 1391 kg sugar was in stock as on 09.03.16. Even though Travancore Devaswom Board Manual Volume II, Chapter VIII, Para 52 (12), demands the upkeep of ledger account of stores, it is not maintained in this Devaswom. Besides, stock register of sugar was not maintained from 10th March 2016 till date of audit and the value of 1391 kg sugar (1391 kg x Rs. 25 = 34,775/-) was not remitted to Devaswom Fund through DFF No. 1 receipt. This was enquired into vide Audit Enquiry No. 8 dated 27.06.18, and Audit Enquiry No. 1 dated 23.06.18. But no reply was furnished to audit in this regard. Hence the loss sustained to Devaswom Fund for Rs. 34,775/- may be recovered from the officer responsible along with penal interest @ 18 % and remitted to Devaswom Fund.

47-2. DFF No. 3 (Special) – Thulabharam articles were not taken into Stock and disposed of -Loss Rs. 23,050/-

The Thulabharam articles received as per the following receipts were neither taken into stock nor disposed of as per auction diary. Besides, the value of these articles were not remitted to Devaswom Fund.

Sl. No.	Receipt No./Date	Thulabharam articles received	Value (Rs.)
1	49315/06.06.15	Jaggery - 49 kg	1225
2	79253/14.12.15	Sugar - 10 kg	250
3	79262/17.12.15	Sugar - 10 kg	250
4	79271/19.12.15	Sugar - 5 kg	125
5	79466/20.01.16	Beaten rice (അവൽ) - 5kg	150
		Malar (Fried Paddy) - 5 kg	75
6	79640/01.02.16	Sugar - 5 kg	125
7	79651/04.02.16	Rice - 12 kg	300
8	79661/06.02.16	Rice - 10 kg	250
9	79760/07.02.16	Beaten rice (അവൽ) - 15 kg	450
10	78359/07.03.16	Sugar - 3 kg	75
11	78365/10.03.16	Sugar - 18 kg	450
12	78366/10.03.16	Sugar - 70 kg	1750
13	78368/10.03.16	Butter (ഐണ്ണ) - 8 kg	400
14	78369/10.03.16	Jaggery - 7 kg Sugar - 7 kg	350
15	78372/11.03.16	Sugar - 7 kg	175
16	78373/11.03.16	Sugar - 40 kg	1000
17	78384/12.03.16	Sugar - 9 kg	225
18	78393/14.03.16	Sugar - 10 kg	250
19	78396/16.03.16	Butter (ഐണ്ണ) - 12 kg	600
20	78602/17.03.16	Jaggery - 8 kg	200
21	78649/24.03.16	Sugar - 100 kg	2500
22	78650/24.03.16	Sugar - 50 kg	1250
23	78651/25.03.16	Sugar - 8 kg	200
24	78654/25.03.16	Butter (ഐണ്ണ) - 7 kg	350
25	78655/25.03.16	Sugar - 20 kg	500
26	78656/25.03.16	Sugar - 10 kg	250
27	78657/25.03.16	Sugar - 10 kg	250
28	78660/25.03.16	Sugar - 10 kg	250
29	78661/25.03.16	Jaggery - 10 kg	250
30	78663/26.03.16	Sugar - 8 kg	200
31	78668/27.03.16	Sugar - 55 kg	1375
32	78674/29.03.16	Sugar - 60 kg	1500
33	78677/31.03.16	Jaggery - 85 kg	2125
34	78678/31.03.16	Sugar - 25 kg	625
35	78680/31.03.16	Sugar - 100 kg	2500
36	78681/31.03.16	Jaggery - 10 kg	250
		Total	23,050

Audit Enquiries No. 1 dated 23.06.18, No. 8 dated 27.06.18 and No. 9 dated 27.06.2018 were served to the Administrative Officer of Ambalappuzha Devaswom seeking the production of store ledger in this regard. But no reply has been furnished so far. Hence the loss sustained to Devaswom Fund for Rs. 23,050/- may be recovered and remitted to Devaswom Fund along with penal interest @ 18 %.

47-3. Verification of DFF No. 3 receipts – “Nadavaravu” articles were not taken into Stock and disposed of - Loss Rs. 10,600/-

On verification of DFF No. 3 receipts with DFF No. 9 revenue cash book and auction diary, the following “Nadavaravu” articles received were neither taken into stock nor disposed of as per auction diary.

Sl. No.	Receipt No./Date	Nadavaravu Items	Value (Rs.)
1	31482/01.04.15	Sugar Para - 1	250
		Malar Para - 1	75
		Aval Para - 1	120
		Nelppara - 1	60
2	31483/05.04.15	Oil - 15 kg	750
3	31493/15.04.15	Nelppara - 1	60
4	31497/18.04.15	Butter - 3 kg	150
5	32309/29.10.15	Nelppara - 1	60
6	32344/26.11.15	Nelppara - 1	60
7	32361/13.12.15	Aval Para - 1	120
8	32371/20.12.15	Aval Para - 1	120
9	32408/17.01.16	Sugar Para - 1	250
10	32453/21.02.16	Sugar Para - 1	250
11	32456/21.02.16	Sugar Para - 1	250
12	32473/10.03.16	Aval Para - 1	120
13	32474/10.03.16	Sugar Para - 1	250
14	32475/11.03.16	Sugar Para - 1	250
15	32476/13.03.16	Sugar Para - 1	250
		Rice Para - 1	200
16	32477/15.03.16	Rice Para - 1	200
17	32478/15.03.16	Rice Para - 1	200
18	32479/17.03.16	Sugar Para - 1	250
19	32480/17.03.16	Sugar Para - 1	250
20	32481/20.03.16	Sugar Para - 1	250
21	32482/20.03.16	Rice Para - 2	400
22	32483/23.03.16	Sugar Para - 1	250
23	32484/23.03.16	Nelppara - 1	60
24	32485/24.03.16	Sugar Para - 1	250
25	32486/24.03.16	Rice Para - 1	200
26	32487/24.03.16	Aval Para - 1	120
		Malar Para - 1	75
		Sugar Para - 1	250
27	32488/24.03.16	Rice Para -1	200
28	32489/24.03.16	Rice - 70 kg	1400
29	32490/24.03.16	Nelppara - 1	60
30	32491/24.03.16	Aval Para - 1	120
		Sugar Para - 1	250
31	32492/24.03.16	Sugar Para - 1	250
32	32493/25.03.16	Sugar Para - 1	250
33	32494/25.03.16	Aval Para - 1	120
34	32495/25.03.16	Rice Para - 1	200
35	32496/25.03.16	Nelppara - 1	60
		Rice Para - 1	200
		Malar Para - 1	75
36	32497/25.03.16	Rice Para - 1	200
		Malar Para - 1	75
		Sugar Para - 1	250
		Nelppara - 1	60
37	32498/26.03.16	Nelppara - 1	60
38	32499/26.03.16	Avalppara- 1	120
39	32500/26.03.16	Sugar Para - 1	250
		Total	10,600

The above mentioned omissions were enquired into vide Audit Enquiry No. 8 dated 27.06.18 and Audit Enquiry No. 1 dated 23.06.18. But no reply in this regard was furnished

so far. Hence the loss sustained to Devaswom Fund for Rs. 10,600/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

47-4.Oil collected from the ‘Vaadavilakku’ - accounting details not produced

As per the ‘EnnaMahazar’ (Mahazar of Oil) of the Devaswom, a total of 2412 litres of oil was collected during the period of audit. The details of the same are to follow.

Sl. No.	Date	Quantity of Oil
1	04.04.15	134 litres
2	20.04.15	134 litres
3	16.05.15	134 litres
4	13.06.15	134 litres
5	10.07.15	134 litres
6	31.07.15	134 litres
7	21.08.15	134 litres
8	07.09.15	134 litres
9	26.09.15	134 litres
10	16.10.15	134 litres
11	02.11.15	134 litres
12	19.11.15	134 litres
13	12.12.15	134 litres
14	02.01.16	134 litres
15	23.01.16	134 litres
16	02.02.16	134 litres
17	02.03.16	134 litres
18	19.03.16	134 litres
	Total	2412litres

Most of the entries in the mahazar have not been authenticated by the Administrative Officer and the thadassars who witnessed the process of opening and collecting of the oil from the tank. The accounting details of the same has not been furnished (Ledger) for verification. So the same may urgently be produced for verification without fail.

KARUNAGAPPALLI GROUP

48. ERUVA DEVASWOM - Observation in Part I - NIL

49. THEVALAKKARA DEVASWOM - Observation in Part I - NIL

50. CHAKKUVALLY DEVASWOM

50-1. Maintenance of Land Register

Land register is not maintained in the Chakkuvally Devaswom. But the details of land belongs to the Devaswom are included in the prescribed format, on sheets of papers. But these papers are not serially numbered and signed by competent authority and hence it cannot be considered as land register as prescribed by Travancore Devaswom Board. On verification of the same it is noted that there are recordings regarding the difference in the area of land in re-survey details, the details are :-

Sl. No.	Devaswom	Survey No.	Extent of land as per Devaswom records	Area as per Re-survey details
			Acre - Cent	
1	Chakkuvally	62/1	4.73	1.85.60 Hector

2	Chakkuvally	62/7	1.18	43 Are
3	Chakkuvally	478/7	8.19	2.52.40 Hector
4	Chanayikkunnam	494/5 494/5 A	96.00	35.20 Are
5	Chanayikkunnam	438/7	2.11	--
6	Cheppallikavu	242/13	1.38	48.05 Are
7	Ambalathumbhagam	111/1	4.45	43.80 Are
8	Changayilkavu	102/8	1.92	74 Are
9	Peediakkal	76/11	1.82	18.60 Are
10	Puthiyakavu	72/3	4.29	62.20 Are
11	Kurumbakara	288/2	3.06	01.17.80 Are

It was also noted that the differences noticed in the land owned by Travancore Devaswom Board as per re-survey records had been brought to the notice of Assistant Collector, Kollam on 10/2007 by Assistant Devaswom Commissioner, Karunagapally. But nothing has been mentioned regarding any further action taken in this regard. Instructions stipulated in Board ROC No. 6458/99/Land dated 07.10.1999, ROC No. 3228/02/L dated 15.05.2007, ROC No. 10935/09/L dated 02.05.2012 and TDB Manual Vol. II Chapter XII Para No. 20 may be complied with, for the upkeepment of Land Register. Also urgent steps may be initiated by Travancore Devaswom Board authorities for the reclamation of lost land, if any.

Necessary steps may also be taken for construction of compound wall or fencing to avoid further encroachment of Devaswom Land.

51. OCHIRA DEVASWOM

**51-1. Verification of DFF No.6 receipts with DFF No.7 register-
Short accounting-Loss Rs. 8254/-**

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

- (a) DFF No. 6 Receipt Book No. 5527 (552601-552700) issued to Prayar Sakthikulangara Devaswom on 05.09.2015 was neither seen posted in DFF No. 7 register nor remitted to Devaswom Fund. This was enquired vide Audit Enquiry No. 6 dated 12.09.18, but reply furnished was not satisfactory. Details are given below.

Sl. No.	Receipt No.	Items	Amount collected (Rs.)
1	552601	Palpayasam - ¼ ltr	25
2	552602	Payasam - ¼ ltr, Palpayasam - ¼ ltr	55
3	552603	Palpayasam - ¼ ltr	25
4	552604	Bhagyasooktharchana	25
5	552605	Palpayasam - ¼ ltr	25
6	552606	”	25
7	552607	”	25
8	552608	”	25
9	552609	”	25
10	552610	”	25
11	552611	”	25
12	552612	Bhagyasooktharchana	25
13	552603	Palpayasam - ¼ ltr	25
14	552614	Bhagyasooktharchana	25

15	552615	Palpayasam - ¼ ltr	25
16	552616	”	25
17	552617	”	25
18	552618	”	25
19	552619	”	25
20	552620	”	25
21	552621	”	25
22	552622	”	25
23	552623	”	25
24	552624	Dhanvanthiriarchana	25
25	552625	Palpayasam - ¼ ltr	25
26	552626	Bhagyasooktharchana	25
27	552627	Palpayasam - ¼ ltr	25
28	552628	Vella - ¼ ltr	12
29	552629	Bhagyasooktharchana	25
30	552630	Palpayasam - ¼ ltr	25
31	552631	Bhagyasooktharchana	25
32	552632	Palpayasam - ¼ ltr	25
33	552633	”	25
34	552634	”	25
35	552635	”	25
36	552636	”	25
37	552637	”	25
38	552638	”	25
39	552639	”	25
40	552640	”	25
41	552641	”	25
42	552642	Bhagyasooktharchana	25
43	552643	Santhanagopalarchana - 2	50
44	552644	Palpayasam – ½ ltr	50
45	552645	Pithrupooja, Vella – ¼ ltr	27
46	552646	Palpayasam - ¼ ltr	25
47	552647	Santhanagopalarchana	25
48	552648	Palpayasam - ¼ ltr	25
49	552649	”	25
50	552650	”	25
51	552651	”	25
52	552652	”	25
53	552653	”	25
54	552654	”	25
55	552655	Thilahomam, Palpayasam - ¼ ltr	45
56	552656	Palpayasam - ¼ ltr	25
57	552657	”	25
58	552658	”	25
59	552659	”	25
60	552660	”	25
61	552661	Santhanagopalarchana	25
62	552662	Palpayasam - ¼ ltr	25
63	552663	”	25
64	552664	”	25
65	552665	”	25
66	552666	”	25
67	552667	Santhanagopalarchana	25
68	552668	Palpayasam - ¼ ltr	25
69	552669	”	25

70	552670	Santhanagopalarchana	25
71	552671	Bhagyasooktharchana	25
72	552672	Palpayasam - ¼ ltr	25
73	552673	”	25
74	552674	Bhagyasooktharchana	25
75	552675	Palpayasam - ¼ ltr	25
76	552676	”	25
77	552677	Sudarshnapushpanjali	25
78	552678	Palpayasam - ¼ ltr	25
79	552679	”	25
80	552680	Vidyarajagopalarchana	25
81	552681	Palpayasam - ¼ ltr	25
82	552682	”	25
83	552683	”	25
84	552684	”	25
85	552685	Charadujapam	5
86	552686	Palpayasam - ¼ ltr	25
87	552687	Vidyarajagopalarchana	25
88	552688	”	25
89	552689	”	25
90	552690	Palpayasam - ¼ ltr	25
91	552691	Palpayasam - ½ ltr	50
92	552692	Palpayasam - ¼ ltr	25
93	552693	Payasam - ¼ ltr, Palpayasam - ¼ ltr	50
94	552694	Palpayasam - 1 ltr	100
95	552695	Palpayasam - ¼ ltr	30
96	552696	”	30
97	552697	”	30
98	552698	”	30
99	552699	Bhagyasookhtarchana, Sathrusamhararchana	50
100	552700	Palpayasam - ¼ ltr, Payasam - ¼ ltr	55
		Total	2769

- (b) DFF No. 6 Receipt Book No. 1376 (1375001-137600) issued to Ochira (Mahalekshminada) Devaswom on 06.12.15 was neither seen posted in DFF No. 7 register nor remitted to Devaswom Fund. This was enquired vide Audit Enquiry No. 8 dated 14.09.18, but reply was not furnished. Details are given below.

Sl. No.	Receipt No.	Items	Amount collected (Rs.)
1	1375001	Appam- ¼ ltr	30
2	1375002	Aravana - ¼ ltr	45
3	1375003	Appam - ¼ ltr	30
4	1375004	”	30
5	1375005	”	30
6	1375006	Ellupayasam - ¼ ltr	80
7	1375007	”	80
8	1375008	Aravana - ¼ ltr	45
9	1375009	Ellupayasam - ¼ ltr	80
10	1375010	Appam - ¼ ltr	30
11	1375011	”	30
12	1375012	”	30
13	1375013	Payasam - ¼ ltr	30
14	1375014	”	30
15	1375015	Appam - ¼ ltr	30

16	1375016	”	30
17	1375017	Payasam - ¼ ltr	30
18	1375018	Appam - ½ltr	60
19	1375019	Ellupayasam - ¼ ltr	80
20	1375020	Appam - ¼ ltr	30
21	1375021	Aravana - ¼ ltr	45
22	1375022	Ellupayasam - ¼ ltr	80
23	1375023	Aravana - ¼ ltr	45
24	1375024	Appam - ¼ ltr	30
25	1375025	Ellupayasam - ¼ ltr	80
26	1375026	Appam - ¼ ltr	30
27	1375027	”	30
28	1375028	Aravana - ¼ ltr	45
29	1375029	Ellupayasam, Appam - ¼ ltr	110
30	1375030	Aravana - ¼ ltr	45
31	1375031	Appam - ¼ ltr	30
32	1375032	”	30
33	1375033	Appam – ½ ltr	60
34	1375034	”	60
35	1375035	Appam - ¼ ltr	30
36	1375036	”	30
37	1375037	”	30
38	1375038	Aravana - ¼ ltr	45
39	1375039	Appam - ¼ ltr	30
40	1375040	Ellupayasam - ¼ ltr	80
41	1375041	Palpayasam - ¼ ltr	25
42	1375042	Appam – ½ ltr	60
43	1375043	Aravana - ½ ltr	90
44	1375044	Ellupayasam - ¼ ltr	80
45	1375045	”	80
46	1375046	”	80
47	1375047	Aravana - ¼ ltr	45
48	1375048	Appam - ½ ltr	60
49	1375049	”	60
50	1375050	Palpayasam - ¼ ltr	25
51	1375051	Appam - ¼ ltr	30
52	1375052	Appam – ½ ltr	60
53	1375053	Aravana - ¼ ltr	45
54	1375054	Appam - ¼ ltr	30
55	1375055	Ellupayasam - ¼ ltr	80
56	1375056	Palpayasam - ¼ ltr	25
57	1375057	Appam - ¼ ltr	30
58	1375058	”	30
59	1375059	Ellupayasam - ¼ ltr	80
60	1375060	Appam - ¼ ltr	30
61	1375061	Ellupayasam - ¼ ltr	80
62	1375062	”	80
63	1375063	”	80
64	1375064	Appam - ½ ltr	60
65	1375065	”	60
66	1375066	Ellupayasam - ¼ ltr, Appam - ½ ltr	140
67	1375067	Appam - ¼ ltr	30
68	1375068	Ellupayasam - ¼ ltr	80
69	1375069	Appam - ½ ltr	60
70	1375070	Appam - ¼ ltr	30

71	1375071	”	30
72	1375072	Appam - ½ ltr	60
73	1375073	Appam - ¼ ltr	30
74	1375074	Ellupayasam - ½ ltr	160
75	1375075	Appam - ½ ltr	60
76	1375076	Appam - ¼ ltr	30
77	1375077	Appam-¾ ltr	90
78	1375078	Aravana – ½ ltr, Ellupayasam – ½ ltrAppam-¾ ltr	340
79	1375079	Appam - ¼ ltr	30
80	1375080	Appam – ½ ltr, Aravana – ¼ ltr, Ellupayasam– ¼ ltr	185
81	1375081	Appam - ¼ ltr	30
82	1375082	”	30
83	1375083	”	30
84	1375084	”	30
85	1375085	”	30
86	1375086	Appam-½ ltr	60
87	1375087	”	60
88	1375088	Appam - ¼ ltr	30
89	1375089	Ellupayasam - ¼ ltr	80
90	1375090	”	80
91	1375091	Ellupayasam - ¼ ltr, Appam - ¼ ltr	110
92	1375092	Appam - ¼ ltr	30
93	1375093	”	30
94	1375094	”	30
95	1375095	Appam-½ ltr	60
96	1375096	Appam - ¼ ltr	30
97	1375097	”	30
98	1375098	”	30
99	1375099	Appam-½ ltr	60
100	137600	Appam - ¼ ltr	30
		Total	5485

Therefore short accounted amount of Rs. 8254/- (2769+5485) with penal interest may be made good from the officer responsible and remitted to Devaswom Fund.

51-2. Verification of special tickets - short accounting – Loss Rs. 17,000/-

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

Sl. No.	Devaswom	Date	Receipt No. (From-To)	Item	No. of Tickets		Short	Amount (Rs.)
					Actual	Accounted		
1	Vattakadu	24.03.16	340001-340600	Ashtothararchana @ Rs. 10/-	600	400	200	2000
2	OchiraSasthanada	30.11.15	322051-322200	”	150	50	100	1000
3	”	19.10.15	177601-178000	Neeranjnam @ Rs. 20/-	400	200	200	4000
4	OchiraMahalekshmi nada	28.11.15	324001-325000	Ashtothararchana @ Rs. 10/-	1000	--	1000	10000
							Total	17000

Audit Enquiries (No. 6 dated 12.09.18 & No. 8 dated 14.09.18) were served in this regard, but no reply was furnished. Hence the loss amount of Rs. 17,000/- may be recovered with penal interest from the officer responsible and remitted to Devaswom Fund.

51-3. Negligence in the periodical enhancement of rent and renewal of agreement – Huge loss of Revenue to Devaswom Fund

On verification of records of rent receipts of Ochira sub group, audit find some serious lapses and negligence from the part of responsible officers in the periodical renewal of agreement and enhancement of rent. It has been noticed that a total amount of Rs. 10,000/- (Ten Thousand Rupees) has been collected from the occupant Sri. Sasidharan, S.N. Vihar as monthly rent for 3 rooms (Room No. 1, 2 and 3 of first floor) of the shopping complex since the year 2010.

Audit pointed out these lapses before the Honourable High Court vide para No. 7-5-1 of DBAR No. 04/2015 of special Audit Report on the audit of revenue. Even then, no remedial measures or actions including the eviction, re-auction and enhancement of monthly rent has been taken by the responsible officers in this regard. The apathy and negligence from the part of officers concerned is resulting in huge revenue loss to Devaswom Fund.

Immediate attention and stringent action from the higher authorities of the Board is solicited in this regard.

KOLLAM GROUP

52. MARTHANDAPURAM DEVASWOM

52-1. Remittance chalan not produced for verification.

The chalan No.1317 dated 22.12.16 for Rs.52621/- was not produced for verification. An audit enquiry No.1 (a) dated 19.09.17 was served to the officer concerned in this regard, but no reply has been furnished yet. The chalan may be produced for verification. In case of non-remittance, the said amount may be recovered from the officer responsible.

53. PD THRIKKADAVOOR DEVASWOM

53-1. Verification of charge mahazar.

(a) Unaccounted Brass wares

As per the charge mahazar dated 31.07.15, a total of 2395.2kg of brass articles have been left unused and unaccounted in the Devaswom, They were dumped in the adjacent rooms of the temple. This is brought to the urgent notice of the higher officials concerned for a speedy enactment of the following.

- * The brasswares should be entered in Bharanipathram register in item wise.
- * The brass articles (uruli, nilavialakku, bells, kalasakkudam etc) may be graded (the antique value of the same may also be assessed) and the useful ones may be retained in Devaswom.

- * The articles not useful may be disposed of through proper measures in consultation with competent officials.

It is highly shocking that such a serious fault in the part of the Administrative Officers has not yet been get corrected by the Devaswom officers in charge of periodical inspection.

(b) Devaswom Diary and Panchangam – Measures shall be effected for the timely returned of the unsold articles.

It is noted in the above mentioned charge mahazar that the unsold Devaswom diaries (including pocket diaries) for the period 2000, 2001, 2002 (the number of the diaries has not been mentioned) and 2013 (27 numbers) have been kept in the custody of the Administrative Officer. 1182 ME Panchangams (15 numbers) have also left with the custody of the Administrative Officer.

The details of the Diaries Panchangams in full may be verified by the competent authority and the unsold Diaries and Panchangams may be got returned to the Board other wise the amount of the same may be recovered from the officers responsible during the period.

54. THIRUMULLAVARAM DEVASWOM

54-1. Verification of DFFNo. 1 receipt with DFF No. 9 Cash book – Short accounting - Loss of Rs. 6326/-

On verification of DFF No. 1 receipt, the following receipts were not accounted in DFF No. 9 cash book.

Sl. No.	Receipt No./Date	Details of Receipt	Amount Collected	Amount Accounted	Short (Rs.)
1	471141/27.03.15	Auction amount Idakkattukavu	1825	Nil	1825
2	471152/24.04.15	Auction amount Thirumullavaram Devaswom	751	Nil	751
3	471158/22.04.15	Rent	2000	Nil	2000
4	<u>471235-471236</u> 30.06.15	Athazhakanji	3500 (1750 x 2)	1750	1750
				Total	6326

This was enquired as per Audit Enquiry (No. 3/22.09.17) but details of remittance has not been furnished so far.Hence the loss amount of Rs. 6326/- with penal interest (18 %) should be recovered from the officer responsible and remitted to the Devaswom Fund.

54-2. DFF No.3 (Special) Thulabharamreceipts –Items not accounted in Stock Ledger- Loss Rs. 6850/-

On verification of Thulabharam receipts [DFF No. 3 (Special)] with DFF No. 1 receipts, the following items were seen neither accounted in stock ledger nor the amount of the items remitted to Devaswom Fund.

Sl. No.	DFF No. 1 Receipt No./Date	Item	Weight (kg)	Amount (Rs.)
01	30887/30.04.15	Sugar	75	1875
02	30897/22.05.15	Rice	35	700
		Ghee	1	450 (Market Rate)
		Green gram	5	400 (Market Rate)

03	15201/04.06.15	Jaggery	10	250
04	15202/07.06.15	Sugar	7	175
05	15203/07.06.15	”	10	250
06	15204/11.06.15	”	75	1875
07	15207/16.06.15	Jaggery	10	250
08	15213/21.06.15	”	25	625
			Total	6850

This was enquired as per Audit Enquiry (No. 3 dated 22.09.17). But no details of remittance or stock ledger were produced for verification. Hence the loss amount of Rs. 6850/- with penal interest may be recovered from the officer responsible and remitted to the Devaswom Fund.

55. KANJIRAKODE DEVASWOM

55-1. Records not produced for Audit

1) DFF NO 6 Receipt books-Not produced

Though Audit Requisition was served, the following DFF No. 6 receipt books were not produced for audit. Hence Audit couldn’t check and verify the authenticity of the accounts maintained in the Devaswom. Audit Enquiry No. 4 dated 25.04.2018 was served in this regard, but no reply has been furnished till date.

DFF No 6 Receipt books not produced for Audit

7603	7612	7613	7624	8003	8010	8017	8023	8353	8375
8782	8791	9280	9282	9292	9299	9571	9579	9807	9811
8242	8252	8253	8254	8255	8258	8617	8632	9222	9223
9225	9226	9229	9232	9233	9235	9236	9237	9238	9239
9241	9244	9245	9248	9249	9250	377	380	381	382
383	386	393	394	395	399	400	5076	5077	5078
5082	5087	5088	5089	5090	5091	5094	5095	5100	5601
5602	5603	5607	5608	5609	5610	5611	5613	5614	5619
5620	5623	5624	5625	8301	8304	8305	8306	8307	8308
8309	8310	8311	8312	8319	8320	8321	8322	8323	8324
8325	8326	8327	8328	8329	8331	8332	8333	8334	8335
8336	8337	8338	8339	8340	8344	8345	8346	8347	8348
4101	4103	4106	4107	4108	4109	4110	4111	4112	4113
4115	4116	4117	4118	4119	4121	4122	4123	4124	4127
4128	4129	4134	4137	4138	4142	4143	4147	4148	4149
4150	8201	8204	8205	8208	8209	8210	8211	8212	8213
8216	8219	8220	8221	8222	8224	8225	8226	8229	8231
8234	8235	8236	8237	8239	8240	8242	8243	8244	8247

2) DFF No. 7 Register not produced for audit

Name of Devaswom	DFF No. 7 missing for the period
Kanjirakkode	01.04.2015 to 31.03.2016
Mundappally	26.08.2015 to 31.03.2016

Audit views this (regarding the non-production or records shown in para 1 & 2) as a serious irregularity in the part of the authorities concerned. This is brought to the urgent attention of the Board officials for initiating effective measures against the officer/officers at fault.

55-2. Auction amount not collected – Loss Rs. 3175/-

In Vellimon Devaswom (Keezhodu Devaswom of Kanjirakode) the right for plucking coconut for a period from 01.04.15 to 31.03.17 was auctioned for an amount Rs. 6175/-. Of this the first instalment Rs. 3000/- was remitted on 27.06.15 (Receipt No. 129916/27.06.15). The second instalment Rs. 3175/- was not seen collected. This matter was enquired as per Audit Enquiry No. 1 dated 25.04.18, but no reply received. The balance amount Rs. 3175/- may be collected from the bidder or may be recovered from the officer responsible with interest @ 18 % at the earliest.

55-3. Ledger not produced the accuracy of sandal and oil cannot be ascertained

As per Mahazar (Charge Mahazar) dated 31.05.15, 108 litres of oil (Vilakkenna) has been handed over to the Sub Group Officer and the same was accounted in the ledger. Again, 44.6 kg of sandal wood (Kanjirakode Devaswom) and 35 litres of oil had also been taken into account vide mahazars dated 31.05.15 and 17.10.15 respectively. But the accuracy of the same cannot be ascertained as the authority concerned has not produced the ledger for verification. So, the ledger may urgently be produced for verification without fail. This is brought to the attention of higher authorities also.

56. SAKTHIKULANGARA DEVASWOM

56-1. Verification of special tickets-Short accounting -Loss Rs.27,800/-

While verifying various special tickets, with stock register and DFF No. 7 & DFF No. 9 registers, the following omissions were noticed.

Sl. No.	Special Ticket	Book No.	Tickets No.		No. of tickets short	Value of tickets (Rs.)
			From	To		
01	Ashtothararchana	638	637001	638000	1000	10000
02	”	955	954001	955000	1000	10000
03	Charadujapam	626	250001	250400	400	2000
04	”	627	250401	250566	166	830
05	”	627	250701	250800	100	500
06	”	628	250801	251200	400	2000
07	”	629	251201	251600	400	2000
08	”	630	251601	251694	94	470
					Total	27800

The amount of Rs. 27,800/- with penal interest may be realized from the officer responsible and remitted to Devaswom Fund.

56-2. Nilavilakku not taken to Bharanipathram register

A nilavilakku weighing 15.15kg received vide DFF No.3A receipt No.96616/8.15 in respect of Gr.III Poovanpuzha Devaswom has not been taken to Bharanipathram register. The same may be done and produce the register for verification.

56-3. Anjily wood not auctioned – Immediate actions solicited

As per the auction diary dated 22nd July 2015 it was stated that an Anjily wood, valued Rs. 60,000/- was put for auction but this could not be auctioned. This Anjily was still in the temple

premises. The quality of wood will deteriorate by the passage of time if kept idle. The Assistant Devaswom Commissioner may initiate immediate actions for auctioning this wood.

57. ASHRAMAM DEVASWOM

57-1. Verification of Special tickets – Omission from accounting – Loss Rs. 10,270/-

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

Sl. No.	Special ticket No./Date	Item	Amount Collected	Amount accounted in DFF No. 7	Omission (Rs.)
1	565745-565754/03.04.15	Pal Payasam	250	--	250
2	566001-566900/--.04.15	”	10,000	--	10,000
3	105823-105828/25.04.15	Sahasranamarchana	120	100	20
				Total	10,270

Loss amount of Rs. 10,270/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

58. UMayANALLOOR DEVASWOM - Observation in Part I- NIL

KOTTARAKKARA GROUP

59. POREDAM DEVASWOM - Observation in Part I- NIL

60. PD MANIKANTESWARAM (KOTTARAKKARA) DEVASWOM

60-1. Verification of DFF No. 1 receipts with DFF No. 2 and DFF No. 9 cash book – Omission/Short remittance - Loss Rs. 3250/-

On verification of DFF No. 1 receipts with DFF No. 2 and DFF No. 9 registers, the following omissions/short remittances were noticed.

Sl. No.	DFF No. 1 Receipt No./Date	Amount Received as per DFF No. 2	Amount Accounted in DFF No. 9	Short/ Omission (Rs.)
1	376390-376391/06.04.15	725	475	250
2	376403-376404/15.04.15	3195	2795	400
3	376441-376442/02.05.15	3525	3025	500
4	376477/19.05.15	490	240	250
5	376500/30.05.15	500	100	400
6	382601-382602/31.05.15	8505	8105	400
7	382676-382677/07.07.15	1200	900	300
8	382679-382680/09.07.15	350	200	150
9	382681/10.07.15	3800	3700	100
10	382684/10.07.15	250	--	250
11	382958/12.01.16	670	420	250
			Total	3250

The reason for the omission/short remittance 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. 3250/- with penal interest may be recovered from the officer responsible and remitted to the Devaswom Fund.

60-2. Kanikka Mahazar – Discrepancies needed urgent measures

A serious discrepancy in respect of the Kanikka Mahazar noticed during audit for the year 2015-16 was the negligence in handling valuables found in the Vanchies, especially gold and silver articles.

The Kanikka vanchies of PD Manikanteswaram were opened and counted for 32 times during the period of audit. Of which 12 times the articles of gold and silver found in the vanchies were again deposited in the vanchi as ‘Mudrappothy’ (making a bundle with wrapping). This is done by the authorities raising an excuse of non-availability of goldsmiths. It is a serious laxity on the part of the concerned when digital/electrical instruments are available for weighing and checking the purity of the gold or silver that can be used without having any technical knowhow.

Audit had pointed out this serious wrongdoing in the previous audit report. But the situation has not changed a little bit so far. So the authority should take initiative to curb such practice of making ‘Mudrappothy’ and depositing them again in the vanchies as it is, in all sense, belittling the belief of the devotees who made the offerings.

61. KOTTARAKKARA MAHADEVAR DEVASWOM

61-1. Excess drawal of National Holiday Allowance - Loss of Rs. 12,782/-

(1) As per ROC No. 11405/09/OAD dated 23.12.2009 pay and dearness allowance for the month of March should be taken for calculation of National Holiday Allowance. But on verification of the pay bill register, it was noticed that instead of 86 % of DA 92 % given here. Details are as follows.

Sl. No.	Name & Designation	Admissible		National Holiday Allowance (13 days)		
		Basic Pay	DA	Given	To be given	Excess
01	Sri. Narayanan Potti, Santhi	15380	13227	12796	11996	800
02	Sri.Sreepathy, Santhi	13540	11644	11265	10561	704
03	Sri. RaveendranPillai, Watcher	15780	13571	13129	12308	821
04	Sri. RadhakrishnaPillai, Nadaswaram	17420	14981	14493	13588	905
05	Sri. Vinod Kumar, Thakil	14260	12264	11864	11123	741
06	Sri. Santhosh Kumar, Panchavadyam	10480	9013	8720	8174	546
07	Sri. Suresh Kumar, Kazhakam	9440	8118	7854	7363	491
08	Sri. BaburajanPillai, Kazhakam	12220	10509	10167	9532	635
09	Sri. Ramesh, Thali	10210	8781	8495	7964	531
10	Smt. Jalajakumari, Thali	10480	9013	8720	8174	546
11	Smt. Vijayakumari, Thali	9440	8118	7854	7363	491
12	Sri. SubrahmanianPotti, Santhi	14620	12573	12164	11404	760
13	Sri. Vijayakumar, Watcher	16180	13915	13462	12620	842
14	Sri. Ajikumar, Kazhakam	9440	8118	7854	7363	491
					Total	9304

The excess paid amount of Rs. 9304/- may be recovered from the officer responsible and remitted to Devaswom Fund.

(2) On verifying the attendance registers of the employees, the following employees claimed the National Holiday Allowance for the days on which they had availed various leaves.

Sl. No.	Name & Designation	Date & Number of leave availed	NHA Claimed	NHA to be Claimed	Excess
1	Sri. Vijayakumar, Watcher	21.10.15 22.10.15 23.10.15 } 3 EL	12620	9708	2912

2	Sri. Ajikumar, Kazhakam	01.05.15 weekly off	7363	6797	566
				Total	3478

The excess amount of Rs. 3478/- may be recovered from the officer responsible and remitted to Devaswom Fund (Audit Enquiry No. 6 dated 18.09.18).

61-2. Gold and Silver received from kanikka not assessed in time

As per entries in the Kanikka Mahazar it was recorded that on 11.01.16 while opening Kanikka vanchies of Kottarakkara Mahadevar Devaswom on 11.01.16 Gold/Silver materials had been received, but the same was not assessed due to the non-availability of goldsmith and hence redeposited in SopanamVanchi. SopanamVanchi was subsequently opened on 11.02.16 and gold and silver materials deposited earlier as per mahazar dated 11.01.16 were again deposited along with certain newly found gold/silver materials in Sopanamvanchi. Sopanamvanchi was again opened on 14.03.16 and gold and silver materials deposited earlier as per mahazar dated 11.02.16 were deposited again along with newly received gold/silver materials.

It is observed that the gross weight, number of articles or any other details of the gold silver articles were not mentioned in the Mahazar. Sopanamvanchi was finally opened in the presence of goldsmith on 28.06.16. The matter was enquired into vide Audit Enquiry No. 2 dated 15.09.18 and the reply was furnished on 27.09.18. Necessary instructions may be issued to avoid delay in assessing gold/silver by the goldsmiths in time.

62. THATHAMANGALAM DEVASWOM

62-1. Verification of DFF No. 9 Cash book with chalan – Short remittance - Loss Rs. 3101/-

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

Sl. No.	Name of Devaswom	Date	Amount as per DFF No. 9 Cash book	Amount as per Chalan	Short (Rs.)
01	Edamulackal	10.04.15	4498	3137	1361
02	Thamarakkudy	10.08.15	15523	14083	1440
03	”	09.10.15	11583	11483	100
04	”	27.10.15	8049	7849	200
				Total	3101

The amount of Rs. 3101/- with penal interest may be made good from the officer responsible and remitted to Devaswom Fund.

62-2. Non-production of DFF No. 6 receipts books – Audit could not verify the authenticity of remittance.

Certain DFF No. 6 receipt books pertaining to Thathamangalam Devaswom and its keezhuds were not produced for verification. An Audit Enquiry (No. 1 dated 12.09.18) was served in this regard, but no reply was received. Details of the receipt books are as follows.

DFF No. 6 Receipt Book No.

1	7209-7225	17 Nos.
2	4251-4275	25 Nos.
3	4926-4950	25 Nos.

4	5426 -5436 5438-5449	23 Nos.
5	7026-7034 7036-7039 7041, 7043-7049	21 Nos.
6	3101, 3102, 3104, 3106, 3107, 3108, 3110	7 Nos.

Even though receipts were recorded in DFF No. 7 register, the authenticity of these entries could not be verified. The attention of the Devaswom authorities is invited to the above topic to take necessary steps to produce the above said receipt books and relevant DFF No. 7 register for further verification.

62-3. Kanikka Mahazar – Gold and Silver not assessed

The Kanikka was duly counted on 04.04.2015 by the Devaswom authorities and the amount was remitted to the Devaswom Fund. But the gold and silver articles received from the kanikka were temporarily sealed and re-deposited in the kanikkavanchi stating the reason that the “goldsmith was not available”. The weight and number of articles or anyother details of the gold and silver articles were not mentioned in the mahazar. It is further noticed that the gold/silver articles were not assessed by the goldsmith, later. In this regard an Audit Enquiry No. 2 dated 12.09.2018 was issued to the Sub Group Officer, no reply was furnished.

62-4. Kanikka Mahazar Thadassers – not signed

While verifying Kanikka mahazars, it was noticed that in kanikka mahazars most of the thadassers were not put their sign on it. It is irregular. Audit observes that the Kanikka mahazars were not being prepared in the presence of sufficient witness. Some instances are given below.

Date of KanikkaMahazar	Devaswom	No. of thadassers	No. of thadassers casted this signature
04.04.2015	Thathamangalam	5	3
12.04.2015	Thamarakudy	4	3
30.05.2015	Kara Devaswom	5	1
28.07.2015	Thathamangalam	4	3
28.07.2015	Kara Devaswom	4	3
28.07.2015	Kushappalli	5	2
14.12.2017	Kushappalli	5	4
14.12.2017	Thamarakudy	5	2

Urgent instructions may be issued to maintain mahazars properly.

63.VETTIKKAVALA DEVASWOM

63-1. Value of articles not remitted to Devaswom Fund - Loss of Rs.9750/-

In connection with 1191 ME ulsavam, the following articles were collected at the Devaswom during 09.02.16 to 18.02.16, through parayeedu vazhipadu.

Sl.No.	Particulars	Quantity	Value (Rs.)
01	Jaggery	360 kg	9000
02	Sugar	30 kg	750
		Total	9750

As per the mahazar dated 27.02.16, the Assistant Devaswom Commissioner, Kottarakkara handed over the above articles to the SGO, Vettikkavala for the use of Devaswom with direction to remit the value to the Devaswom Fund.

But on verification of DFF No.1 receipts and other connected records, it is noted that the value of these articles was not remitted to the Devaswom Fund. The matter was enquired vide Audit Enquiry No.4 dated 12.09.18 but no reply was furnished.

In the circumstance, the value of above articles may be realized from the officer with penal interest and remitted to Devaswom Fund.

64. PULLAMALA DEVASWOM

**64-1. Verification of DFF No. 9 cash book –Short accounting–
Loss to Devaswom Fund Rs. 6655/-**

On verification of DFF No. 9 cash book of Chirakkadavu Grade II Devaswom, it was seen that the cash balance as on 09.09.15 was Rs.6655/-. But the same was not seen remitted to Devaswom Fund. This was enquired vide Audit Enquiry No. 3 dated 19.09.18, but no reply was furnished. Hence the short amount of Rs. 6655/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

**64-2. Verification of DFF No.1 receipts to DFF No.9 cash book–
Non-remittance –Loss Rs.11,000/-**

On verifying DFF No. 1 receipts with DFF No. 9 cash book, the following amounts received were not seen credited in DFF No. 9 cash book or remitted resulting a loss of Rs. 11,000/-. Details are given below.

Sl. No.	DFF No. 1 Receipt No./Date	Name of Devaswom	Item	Amount (Rs.)
01	378347/18.02.16	Cheerankavu	Contribution to coupon seal charge	5000
02	378348/18.02.16	”	Current charge for Sapthahayajnam	6000
			Total	11,000

Loss of Rs. 11,000/- with penal interest may be recovered from the officer responsible and remitted to the Devaswom Fund.

PUNALOOR GROUP

65. KULATHUPUZHA DEVASWOM

65-1. Temple Advisory Committee

The accounts of Temple Advisory Committee of Kulathoopuzha Devaswom for the year 2015-16 were subjected to audit. From the 13 member executive committee formed for the year 2015-16 and 2016-17, Sri. Santhosh Kumar, Manimandiram, Kulathoopuzha was elected as President and Sri. R. Kuttan Pillai, Thiruvakathuveedu, Villumala, Kulathoopuzha was elected as Secretary. Even though Temple Advisory Committees were functioned in previous years, a joint account in favour of the Treasurer (SGO of the sub

group) and Secretary of the Temple Advisory Committee was not started in a nationalised or scheduled bank till the date of audit. It was noticed that even though sealed coupons were issued by the Assistant Devaswom Commissioner, Punaloor. Even in previous years for different festivities, the officers had not insisted the office bearers of Temple Advisory Committees to start a joint bank account. This is a serious lapse from the part of the Assistant Devaswom Commissioners in AC Office Punaloor. On 22.10.18 some hand written accounts, few vouchers and bills were submitted by the committee. But this is inadequate for the verification of genuineness of expenditure. Important records like minutes books stock register of receipts, counterfoils of coupons, auction diary, bank pass book etc were not submitted. Serious other irregularities were noticed during audit and are detailed in the following paras.

(i) Expenditure towards sponsored programmes – Disallowed Rs. 4,60,000/-

While verifying Receipt & Payment Account with programme notice, ledgers and other connected records it was noticed that huge amounts were claimed towards sponsored programmes via stage programmes and procession programmes. Even though claims were made towards sponsored programmes, none of the receipt was neither shown in the receipt account nor in the receipt side of the ledger. This is highly irregular since the expenditure towards sponsored programmes were made from the amounts collected through the sealed coupons and not accounting the amounts received from the sponsors.

Sponsored programmes against which Temple Advisory Committee claimed unauthorized expenditure are detailed as follows.

Sl. No.	Voucher No./Date	Item	Name and address of Sponsors	Amount (Rs.)
1	<u>4 (1)</u> 15.04.15	‘Ottanthullal’ (Ambalappuzha Suresh Varma)	Smt. Rajamma, Mony Stores, Ganapathiyambalam Kulathooppuzha	8,000
2	<u>4 (2)</u> 15.04.15	‘Ottanthullal’ (Manuchandran and team)	Sri. A. Suresh Kumar, Vallakkadavil veedu, Kulathooppuzha	7,000
3	<u>4 (4)</u> 16.04.15	‘Aadmeeya Prabhashanam’ (Sri. Prasanth Arya, Tvpm)	Sri. M. Ganeshan, Ayyappa Jewellery, Kulathooppuzha	3,000
4	<u>4 (5)</u> 16.04.15	Drama ‘Kadhayalla Jeevitham’ (Sanghakeli, Tvpm)	Sri. S. Vijayan .P, Puthenveedu, Kaithakkadu & Sri. K. P. Many, Vasantham Kulathooppuzha	19,000
5	<u>4 (6)</u> 17.04.15	‘Ganamela’ (Logobeats Thodupuzha)	Sri. K. Anil Kumar, Anjana Constructions, Sam Nagar, Kulathooppuzha and Sri. C. Swaminathan, Vinod Textiles, Kulathooppuzha	40,000
6	<u>5 (1)</u> 14.04.15	‘Theyam Sinkarimelam’ etc (Vinayaka Kala Samithy, Anchal)	Various Persons	80,000
7	<u>5 (3)</u> 14.04.15	Panchavadyam (Vinayaka Kshethra Kala Samithy)	Sri. K.Chandrasekharan, Vaisakham, ESM Colony Kulathooppuzha and Smt. Rajila Chandran, Chandra Bhavan, Silon mukku	32,000

8	<u>5 (4)</u> 14.04.15	‘Sinkarimelam’ (Nadam Arts)	Sri. Prathap, Sreenarayana Vilasam, Kalluvettam Kuzhi, Kulathooppuzha	43,000
9	<u>5 (5)</u> 14.04.15	‘Chenda melam’ (Sri. P.R. Madhu & Party)	Devotees of Nellimoodu	39,000
10	<u>5 (6)</u> 14.04.15	Nasic dol (Rithm of Reds, Neeravil, Kollam)	1. Sri. P.M. Mohanan, Puthenveedu, Kaithakkadu, Kulathooppuzha 2. T. Dhanasekharan, Thriveni Bhavan, Ganapathiyambalam, Kulathooppuzha 3. K.M. Kumar, K.P. Traders, Kulathooppuzha 4. Sri. Anil Kumar, Sarathi Electricals, Kulathooppuzha	20,000
11	<u>5 (8)</u> 14.04.15	<u>Various floats</u> 1. Parthasarathi 2. Mooshika Vahanan 3. Varaha Moorthi 4. Mahishasura Vadham 5. Gajendra Moksham	Sri. Vishnu .R. Nair, G.P. Sadanam, Chozhiyakkodu Sani Nursing Home, Kulathooppuzha Sri. C.K. Sudheer, Forest Range Officer, Thenmala Forester & Staff, Kalluvaramber section, Decent mukku 1. Dri. V. Sunil Kumar, Vaishnavam, Kulathooppuzha 2. Sri. S. Vinod, Vrinda Nivas, Mannam Nagar, Tvp	1,05,000
12	<u>5 (10)</u> 14.04.15	Hire charges Elephants (5 Nos.)	1. Sri. Muraleedharan, Thambu, EMS Colony, Kulathooppuzha 2. Smt. Kumari Praveena, Preetha Bhavan, Kaithakkadu, Kulathooppuzha 3. Sri. S. Ayyappan, Ganapathi vilasam, Ambalakkadavu 4. Sagara Group & Staff, Kulathooppuzha 5. Smt. R. Lekshmi, Wild Life Warden, Thenmala	64,000
			Total	4,60,000

This irregularity was brought to the notice of the Sub Group Officer vide Audit Enquiry No. 5 dated 25.10.16, but neither replied nor substantiating documents produced to audit. In this circumstance, steps may be taken to recover the amount of Rs. 4,60,000/- from the responsible persons and to remit it to a bank account starting in favour of Temple Advisory Committee in a nationalised or scheduled bank.

(ii) Annadhanam – Cooking charges claimed in Excess – Disallowed Rs. 21,600/-

As per voucher No. 13 (14) Sri. R. Vijayan Pillai, Vijeesh Bhavan, Villumala had been paid cooking charges of Annadanam for 5 days (13.04.15 & 14.04.15 and 17.04.15 to 19.04.15). But on verification of programme notice it was noticed that on 13.04.15 Annadanam was sponsored by a devotee and on 18.04.15 and 19.04.15 there was no Annadanam in the Temple. The claim of cooking charges was Rs. 7200/- per day.

In this circumstance, the amount claimed for the above 3 days amounting to Rs. 21,600/- may be recovered from the persons at fault and remitted to a joint account opened in favour of Temple Advisory Committee.

(iii) Payment of Thanthri Dakshina – Unauthorised Payment – Disallowed Rs. 26,603/-

As per voucher No. 14 (6) dated 20.04.15, Sri. Madhav Sambu Potti was paid an amount of Rs. 26,603/- towards Thanthri Dakshina in connection with 1190 ME Meda Vishu Festival conducted from 13.04.15 to 19.04.15.

As per ROC No. 96/13/mis dated 27.06.13 of the Secretary, Travancore Devaswom Board, Thanthri Dakshina expenses would be met by the Board @ Rs. 1425/- per day. Hence there is no need of payment to Thanthri during festivities/ceremonies.

This irregularity was brought to the notice of the Sub Group Officer vide Audit Enquiry No. 5 dated 25.10.16, but reply was not furnished.

In this circumstance the amount expended towards Thanthri Dakshina to the tune of Rs. 26,603/- may be recovered from the persons at fault and remitted to a joint account started in favour of Temple Advisory Committee.

(iv) Relevant Records not produced – Objected Rs. 4,25,606/-

Relevant records in connection with the following expenditure were not produced to audit.

Sl. No.	Voucher No.	Item	Total Amount	Amount Objected	Reason
1	1	Light and Sounds	3,20,000	3,19,000	Payees receipt from Nova Lights and sounds not produced
2	4	Stage Programme	92,000	15,000	Payees receipt from Udayasree Nritha, Nadaka Samithi not produced
3	6	Arch and Panthal	15,000	15,000	Payees receipt from M/s Sree Narasimha event & Caters not produced
4	9	Other Expenses	920	840	The expenditure details not produced
5	13	Annadanam	1,42,526	68,555	1. Rs. 40807/- - Purchase of provisions
					2. Rs. 14748 – Purchase of Vegetables
					3. Rs. 13,000/- Food for Police personals
					(1 & 2 – Purchase bills not produced 3 – Bill from the concerned hotel not produced)

6	14	Devaswom Expenses	70,000	7,211	1. Rs. 1000/- payees receipt from Smt. Sreeja not produced (Bhagavatha Parayanam)
					2. Rs. 6211/- Purchase bills of Pooja items and Acharyavaranam not produced
			Total	4,25,606	

Due to the non-production of relevant records, the expenditure of Rs. 4,25,606/- is held under objection. Steps may be taken to produce the documents and clear the objections.

(v) Exorbitant Expenditure towards Coupon collection and Travelling – Irregular

The Temple Advisory Committees have been constituted in the Devaswoms under Travancore Devaswom Board with a view that the Temple Advisory Committees would benefit the progress of the Devaswom and welfare of the devotees. The Temple Advisory Committee members are supposed to perform their duties taking it as a charitable service. But while verifying expenditure vouchers of Temple Advisory Committee it was noticed that huge amounts were expended for the collection of amounts through coupons and travelling expenses as detailed below.

Expenses towards collection through coupons

Voucher No.	Date	Amount (Rs.)
2	19.04.2015	10,440
	20.04.2015	15,835
	05.05.2015	33,015
	Total (Rs.)	59,290

Travel Expenses-Voucher No. : 15

- (a) For meeting sponsors : Rs. 11,480/-
(b) Auto charges for coupon collection : Rs. 760/-
Total : Rs. 12,240/-

This is highly irregular and the practice of making huge expenditure towards food and travel expenses of members of Temple Advisory Committee is to be dispensed with for the progress of Devaswom and welfare of the devotees. Strict instruction may be issued to Temple Advisory Committee to curtail such expenditure.

(vi) Annadanam - Exorbitant and Unreasonable Expenditure – Enquiry Needed

Voucher No./Date : 13/Nil
Amount : Rs. 1,42,526/-

In connection with Medavishu Maholsavam in the Devaswom from 13.04.15 to 19.04.15, Annadanam had been offered from 13.04.15 to 17.04.15 (as per programme notice). In the programme notice, Annadanam was offered by the following devotees on the dates noted against each

- 13.04.15 - (i) Sri. Sunil, Dwarakayil, Kalluvettam kuzhi, Kulathoopuzha.
(ii) Sri. Liju, Lissi Bhavan, Pallimon.
15.04.15 - Sree Padmanabha narayana Seva Trust, Trichi.

16.04.15 - Sri. K. Raju, Arsha Stores, Kulathooppuzha.

It reveals that the Temple Advisory Committee conducted Annadanam only on 14.04.15 and 17.04.15. In connection with Annadanam, the following cash and kinds were received from devotees.

- (i) Cash - Rs. 19,500/-
- (ii) Articles Received
 - 1. Rice - 7 sacks (Average 450 kgs)
 - 2. Oil - 1 tin

As per the voucher mentioned above, the Temple Advisory Committee expended a sum of Rs. 1,42,526/- towards Annadanam for 2 days (14.04.15 & 17.04.15) in addition to the above cash and articles received.

On enquiry audit came to notice that an average number of devotees ranging from 1500 to 2000 participated daily for receiving Annadanam.

With 450 kgs of rice, an average number of 3150 persons can be served annadanam. In addition to it, purchase bills of provisions and vegetables were also not produced for verification. Hence audit could not convince how such a huge amount could expend for the annadanam for the remaining least number of devotees.

In this circumstance audit suggest a high level enquiry to sort out the fact. It is also suggested to formulate and issue proper instructions to Temple Advisory Committees regarding performance of annadanam in Devaswoms.

66. ACHANKOVIL DEVASWOM - Observation in Part I - NIL

VARKALA GROUP

67. SARKARA DEVASWOM - Observation in Part I - NIL

68.VARKALA DEVASWOM

68-1. 150 litre oil received as per mahazar was not taken into ledger-Loss Rs.7500/-

150 litre of oil was received by the Administrative Officer from 'Kedavilakku' of 'Balikkalpuram' as per mahazar. (65 litre on 15.07.15 and 85 litre on 17.02.16). It is stated in the mahazar that the oil was to be taken into store ledger and used for Varkala Devaswom. This was enquired into vide Audit Enquiry No.7/27.07.18 and Audit Enquiry No.10/28.07.18 seeking the details of receipt and consumption of oil based on store ledger to be prepared as per Travancore Devaswom Board Manual vol.II, chapter VIII, para 31 (form No.II). But neither reply nor store ledger were made available for verification. Hence the loss incurred to Devaswom Fund for Rs.7500/- may be recovered from the officer responsible along with penal interest @ 18% and remitted to Devaswom Fund.

68-2. Amount received as per Auction Diary not credited in DFF No.9 register-Loss Rs.5360/-.

On verification of auction diary, amount received in the following days were neither posted in DFF No.9 register nor remittance in this regard was made.

Sl. No.	Date of auction	Items received from mahasar	Amount (Rs)	Amount in DFF No.9 cash book (Rs)	Short (Rs)
01	19.11.15	Broken coconut	60	--	60
02	20.11.15	,,	70	--	70
03	24.11.15	,,	32	--	32
04	26.11.15	,,	30	--	30
05	27.11.15	,,	30	--	30
06	28.11.15	,,	30	--	30
07	02.12.15	,,	70	--	70
08	05.12.15	,,	2604	--	2604
09	06.12.15	,,	1138	--	1138
10	07.12.15	,,	86	--	86
11	08.12.15	,,	275	--	275
12	09.12.15	,,	203	--	203
13	10.12.15	,,	551	--	551
14	14.12.15	,,	181	--	181
				Total	5360

The loss sustained to Devaswom Fund viz Rs.5360/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

68-3. Discrepancies with regard to remittance of auction amount (Rs.225000/-) remittance details called for.

The auction amount of usufructs (Rs.125000/-, dated 14.07.15) and broken coconuts at Ganapathinada (Rs.100000/-, dated 12.11.15) were neither routed through DFF No.9 revenue cash book nor the details of remittance regarding the amount was produced for verification. This was enquired into vide Audit Enquiry No.4/26.07.18. But no reply was furnished. Audit is therefore not in a position to ascertain the remittance of the same. So the remittance details may urgently be produced for verification without fail. Failing with which (ie not producing the records) the amount (Rs.225000/-) shall be treated as short remittance and the same shall be liable to be recovered from the officer responsible.

68-4. Valuable received as per DFF No.3A receipts – serious laxity on the part of the concerned.

The handling and maintenance of DFF No.3A receipts in the Devaswom are extremely in a deplorable condition. Serious laxity on the part of the concerned is evident in this regard. Most of the receipts are devoid of the vital information. The following are examples of such shortcomings.

Specifications not mentioned.

As per the notings in DFF No.3A receipt No.16289/date not mentioned, 2 silver lamps (Nilavilakku) were received as nadavaravu from a devotee. They (the silver lamps) were recorded in the receipt and the concerned register as ‘silver lamp medium’ and ‘silver lamp small’. The authority concerned was reluctant to note the name and address of the devotee along with the weight and size (actual height) of the articles received. Even the date of the receipt was omitted and the copy of the receipt was not given to the devotee. The signatures of both the Administrative Officer and the devotee were not found on it.

In another instance when 2 sets of poojappathram were received vide receipt No.16288/3A, the name and address of the donor/devotee and the signatures (both the

devotee and the Administrative Officer) have not been found on the 3A receipt. The receipts 16280, 16284, 16285, 16286, 16287, 16288 etc do not bear the signature of the donor/devotee at all. The careless preparation of the valuable receipts should be curbed instantly. Along with the same an enquiry (Departmental or Vigilance) should also be initiated against the above noted defects.

Pattuparivattom register has not been maintained after the period 01.04.95. The other register (DFF No.4 D) has not maintained in the Devaswom at all.

A sandal grinding machine (powered with ½ HP motor) received in the Devaswom as per DFF No.3 A receipt 16287/07-15 has not taken to stock so far, the topic may definitely be subjected for an enquiry and needful may be initiated against the officer at fault.

Concerning the Bharanipathram register, the vazhipadu articles received during the period of audit vide 3 A receipt Nos.16247, 16248, 16275, 16278, 16279, 16280, 16283, 16284, 16286, 16288 and 16709 have been accounted in the register without any specifications.

Audit enquired to matter by way of an Audit Enquiry (No.8 dated 26.07.18). But no response have been furnished by the concerned.

68-5. DFF No.6 receipt books not produced for verification.

On verification of the stock register of receipt books with DFF No.6 receipt and DFF No.7 register of Varkala Janardhana Swami Temple and its Keezhodu Kulathupuzha temple, a large number of receipt books were found missing. Audit Enquiries numbered 2/2018 dated 26.07.18 and Audit Enquiry No.5 dated 27.07.18 were served to the Administrative Officer in this regard seeking the production of the following receipt books to ascertain the genuineness of the amounts posted in DFF No.7 register with those in DFF No.6 receipt. However no reply has been made available so far. Details of DFF No.6 receipt books not furnished for verification are noted below.

AZ 6805, AZ 6806, AZ 6807, AZ 6808, AZ 6809, AZ 6810, A6985, A6986, A6987, A6988, A6989, A8851, A8852, A8853, A8854, A8855, A8856, A8857, A8858, A8859, A8860, A8861, A8865, A8875, A8165, A8444, A8137, A8138, A8139, A8140, A8148, 2007, 2046, 8027, 8146, 2461 to 2475, 2626 to 2675, 2851 to 2875, 9001 to 9025, 9051 to 9100, 9276 to 9300, 9351 to 9400, 9551 to 9600, 9751 to 9800, 9901 to 9950, 6026 to 6075, 6301 to 6350, 6476 to 6525, 6801 to 6825, 6976 to 7000.

Receipt books may be produced to audit for verification.

69. POZHIKKARA DEVASWOM

69-1. Non-production of DFF No.3A receipts and registers concerned-enquiry needed.

The DFF No.3A receipts and the registers concerned DFF No.(4A, B,C &D)-Thiruvabharanam, Bharanipathram, Pattuparivattam and others (articles made of wood, stone, timepiece, clock, picture/paintings, books etc) used for the period were not produced for verification even after the issuance of the Audit Enquiry on 28.03.18 (AE No.06). Audit

views it a serious laxity on the part of the officer concerned and the matter is brought before the Board for an enquiry regarding the upkeepment of the receipts and registers of the above mentioned.

69-2. Thulabharam vazhipadu-issuance of receipts DFF No.3(special) without using carbon paper-enquiry needed.

The thulabharam receipts DFF No.3(special) used in the Pozhikkara sub group for the period from 26.04.15 to 29.01.16 were found issued without using carbon papers for the duplicate copy. The details are marked in the duplicate copy in ink and most of the receipts do not bear the signature/initials of the officer concerned. As the duplicate copy of the receipts are produced in an improper way (without using the carbon paper in the presence of the devotee) the real fact of the articles (item, Nos./quantity) cannot be ascertained in audit. This is a serious dereliction on the part of the officer concerned and the same may be enquired into.

The sub group officer has not yet responded to the audit enquiry (AE No.8 dated 28.03.18) so far. The details of the receipt are to follow.

Sl. No.	Receipt No. and Date	Items received as shown in the receipt (duplicate prepared in ink)
01	51353/26.04.15	Palyamkodan kula - 2 nos.
02	51354/26.04.15	Palyamkodan kula - 2 nos.
03	51355/02.05.15	Jaggery - 8 kg
04	51356/17.05.15	Jaggery - 7 kg
05	51357/03.06.15	Palyamkodan kula - 1 no.
06	51358/07.06.15	Njalippovankula - 1 no.
07	51359/08.06.15	Palyamkodan kula - 1 no.
08	51360/21.06.15	Palyamkodan kula - 1 no.
09	51361/12.07.15	Palyamkodan kula - 1 no.
10	51362/17.08.15	Palyamkodan kula - 1 no.
11	51363/06.09.15	Jaggery - 30 kg
12	51364/11.09.15	Njalippovankula - 1 no.
13	51365/12.09.15	Palyamkodan kula - 1 no.
14	51366/13.09.15	Sugar - 12 kg
15	51367/24.09.15	Palyamkodan kula - 1 no.
16	51368/11.10.15	Nenthakkula - 1 no.
17	51369/04.11.15	Palyamkodan kula - 1 no.
18	51370/22.11.15	Palyamkodan kula - 1 no.
19	51371/26.11.15	Palyamkodan kula - 1 no.
20	51372/29.01.16	Palyamkodan kula - 1 no.

69-3. Substitute allowances bill-prepared in advance-Irregularities noticed.

As per the bill copy register, maintained in Pozhikkara Devaswom, the substitute allowances were seen prepared well in advance, before the claims falling due, ie the substitute allowances of 9/16, 11/16, 12/16 and 01/17 were prepared in 12/16 (page no.25 of bill copy register) Bill copy for a total amount of Rs.54000/- was found in this regard.

The substitute allowance bill of Panchavadyam expected to be vacant from 05.08.15 to 31.08.15 (Rs.6750/-) was prepared on 7/15 ie before performing the duty the payment was claimed/allowed in advance. The reason for the advance preparation of the bill and the

payment details of the same was enquired into the Audit Enquiry No.5 dated 28.03.18, this SGO replied that details regarding the same would be made available in consultation with the concerned SGO. Explanation regarding the same may be submitted to the audit for verification, failing the above, the amount paid will be treated as the personal liability of the SGO and Assistant Devaswom Commissioner concerned.

69-4. Land register and Suit register.

As per land register, the major Pozhikkara Devaswom possesses 244 cents of land in survey No.534, but it was reduced to 219 cents as per re-survey. The reason for the same may urgently be recorded in the remarks column of the register. The exact location of the land with adjacent boundaries may be recorded in the concerned column of the register.

The Thottinkara Devaswom had 30 cents, of land which was reduced to 8 cents as per the re-survey. An encroachment case that mentioned in the land register as per suit No. OS 140/91 is pending before the Honourable Munsiff Court Paravur. The details of the case has not been recorded in the suit register as the same is not maintained in the office.

69-5. Non-production of remittance chalans

The remittance chalans as detailed below for Pozhikkara Keezhoodu, Thottugara Shasta Temple were not produced for verification in audit.

Sl. No.	Chalan No.	Date	Amount (Rs)
01	12	10.04.15	871
02	83	25.04.15	3070
03	220	25.04.15	1830
04	272	10.06.15	2661
05	335	Not given	1789
06	394	10.07.15	1364
07	393	10.07.15	1603
		Total	13188

The SGO was requested to produce the same vide Audit Enquiry NO.13 dated 28.03.18 but no reply was received and the authorities failed to produce neither the chalans nor the respective bank scrolls. The authorities should produce the above said details urgently. Otherwise the aforesaid amount with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

70. KELESWARAM DEVASWOM

70-1. Vilakku vazhipadu – Supplier Cost drawn without Board sanction

The Honourable Ombudsman vide order dated 09.04.18 in Complaint No.23/2018 forwarded a copy of the Vigilance report regarding allegations on conduct of vilakku vazhipadu during Mandalam and Makaravilakku Festivals in Keleswaram and Puravoorkunnath Devaswoms directing this office to verify the records in this regard and include a separate paragraph in the audit report with regard to the allegations in the complaint.

Findings based on the verification of records related to conduction of ‘Vilakku’ vazhipadu as they are being performed in the Devaswom are given below.

(A) ‘Vilakku’ or ‘Chirappu Vilakku’ vazhipadu is conducted in Keleswaram and Kunnathu Devaswom (Keezhoodu Devaswom of Keleswaram) by charging @ Rs. 315/- and Rs. 240/- respectively. Details of vazhipadu items included in ‘Chirappu Vilakku’ vazhipadu and split-up of Muthalkoottu and supplier cost are tabulated below.

Keleswaram Devaswom

Sl. No.	Details of items of vazhipadus included in a ‘Chirappu Vilakku’ vazhipadu	Amount Collected (Rs.)	Muthalkoottu (Rs.)	Supplier Cost (Rs.)	Remarks
1	Ganapathy Homam	40	25	15	
2	Mukham Charthu - 2	110	80	30	No special sanction obtained for drawing supplier cost at this rate
3	Chirappu	75	75	--	
4	Kadum Payasam – ½ ltr	90	40	50	
	Total	315	220	95	

‘Kunnathu’ Devaswom

Sl. No.	Vazhipadu items included in a ‘Chirappu Vilakku’	Amount Collected (Rs.)	Muthalkoottu (Rs.)	Supplier Cost (Rs.)	Remarks
1	Chirappu	100	100	--	
2	Mukham Charthu - 2	120	80	40	No special sanction obtained for drawing supplier cost at this rate
3	Sarkara Payasam – ½ ltr (* Articles supplied)	20	20	--	
	Total	240	200	40	

Responding to the Audit Enquiry No. 1 dated 16.07.18 served in this regard (performing of ‘Chirappu Vilakku’) the Sub Group Officer replied that the supplier cost claimed as detailed above was without any sanction/order from the Board. So a proposal in this regard (of ‘Chirapu Vilakku’ vazhipadu in the Devaswoms) has been submitted to the Board for approval of the same in the Devaswoms in Keleswaram Sub Group.

The details of rates proposed for ‘Chirappu Vilakku’ vazhipadu are as shown below.

Devaswom	Amount to be Collected (Rs.)	Muthalkoottu (Rs.)	Supplier Cost (Rs.)
Keleswaram	2031	465	1566
Kunnathu	2514	435	2079
Purappayam	2158	495	1663

* During the year 2015-16, 182 Nos. of ‘Chirappu Vilakku’ were performed in Keleswaram Devaswom and 70 Nos. in Kunnathu Devaswom.

	Keleswaram	Kunnathu
Supplier Cost amount drawn without sanction in respect of Chirappu Vilakku in 2015-16	(182 x 95/-) 17290/-	(70 x 40/-) 2800/-

It is at the disposal of the Board to ratify the previous drawal of supplier cost and to approve the newly proposed structure of ‘chirappu vilakku’ in Keleswaram, Kunnathu and Purappayam Devaswoms. Board may urgently take a decision in the matter without any further delay.

(B)Regarding the Complaint aforesaid

In connection with direction of Honourable Ombudsman to verify the details in complaint No. 23 of 2018 filed before the Honourable Ombudsman, audit enquired the matter vide Audit Enquiry No. 11 dated 07.12.2018. The Sub Group Officer in reply to this explained that he was not aware of the collection of chirappu vazhipadu in the Devaswoms at the rate specified in the complaint (@ Rs. 1850/- and Rs. 2500/- in Keleswaram and Puravur Kunnathu Devaswoms) and he also added that vilakku vazhipadu was being conducted by collecting the amount through DFF No. 6 receipts (as it is prevailing now) and the Temple Advisory Committee had not collected any amount for performing chirappu vilakku vazhipadu in the Devaswoms. The Temple Advisory Committee officials have made it clear in their letter to the Sub Group Officer dated 07.12.18 that they are extending only a helping hand to the devotees or making some facilitations to the devotees and they had not collected any amount from the devotees.

70-2. Temple Advisory Committee Accounts

(1) Keleswaram Devaswom

As per the income & expenditure statement (prepared in a note book) produced by the Temple Advisory Committee, no income other than through coupons sealed by Assistant Devaswom Commissioner, Varkala group is noticed. The income & expenditure statements produced are not seen attested by the Assistant Devaswom Commissioner. The income received by the Temple Advisory Committee for 2015-16 is as follows.

Amount collected through sealed coupons	Remarks
15,990/-	In connection with “Puna Prathishta Varshikam’ (22.04.15) in Purappayam Devaswom (Keezhoodu of Keleswaram)
40,450/-	In connection with “Ashtamirohini’ Maholsavam (05.09.15) in Purappayam Devaswom
70,300/-	In connection with “Sivarathri’ Festival (07.03.16) in Keleswaram Devaswom

Other defects noticed

1. The Cash book and Bank pass book in respect of joint account are not produced for verification.
2. Mode of payment is unknown (Whether it is made by cash or cheque).
3. Expenditure vouchers in respect of Purappayam Devaswom were not produced.
4. Vouchers produced for verification are not numbered and kept properly.

(2) Kunnathu Devaswom

Income & expenditure statement for the year 2015-16 were not produced. Hence details of income for 2015-16 could not be verified.

ULLOOR GROUP

71. SASTHAMANGALAM DEVASWOM - Observation in Part I - NIL

72. UDAYADICHAPURAM DEVASWOM

72-1. Non production of DFF No.6 receipt books - Urgent intervention required.

The following DFF No.6 receipt books were not produced for verification.

Sl. No.	DFF No.6 receipt No.	Sl. No.	DFF No.6 receipt No.
01	5379	08	9989
02	6103	09	3808
03	6104	10	3811
04	6837	11	3821
05	533	12	3822
06	1451	13	3823
07	9216	14	2361

The details of the above (non production of receipt books) receipt books have been intimated to the SGO vide Audit Enquiry No.1 dated 16.05.18, but he has not furnished the same for verification so far. In this connection audit verified DFF No.7 register and DFF No.9 register along with remittance chalans and found that the amount collected vide the above receipts was seen accounted to Devaswom Fund. But audit could not ascertain the authenticity of the amount collected without verifying the receipt details and hence the same may be produced to audit for verification. Urgent attention of the higher authorities is invited to the grave laxity on the part of the responsible officer in the upkeepment of important records related to accounts and audit opines an enquiry may be initiated against the officer at fault.

73. KAZHAKKOOTTAM DEVASWOM

73-1. Land Register.

As per the land register produced, the following parcels of land belong to Kazhakkoottam sub group.

Sl. No.	Devaswom	Taluk	Pakuthi	Survey No.	Extent		Description
					Acre	Cent	
01	Kazhakkoottam	Tvpm	Kazhakkoottam	887	--	33	Road Puramboke
		„	Kazhakkoottam-Menamkulam	910	--	12	Puramboke
		„	„	914	--	65	„
		„	„	1011	--	10	„
		„	„	1012	--	05	„
		„	„	1013	3	70	„
		„	„	1016	--	12	„
		„	„	1030/B	--	5	Road Puramboke
02	Kurattoor		Ayiroorpara	601A	--	69	Land
		„	„	602	1	51	„
		„	„	606	1	75	„
		„	„	607	--	37	„
03	Nagamandalam	„	Kazhakkoottam-Menamkulam	172	12	67	Puramboke
04	Kottaram (Peruman Devaswom)	„	„	2280	64	81	„

(1) As per the old land register (pertaining to 01.04.1970) produced, an extent of land 1 acre 20 cents in survey No.2280 (67) with description ‘പുറമ്പോക്ക് തീർത്ഥക്കുളവും ചുറ്റുമുള്ള കരയും’

also belong to Kazhakkootam Devaswom, but the same was not seen included in the new land register produced for verification during audit. The tree register produced during audit also contain the details of trees (coconut trees 87 nos, mango tree 2 nos etc) in aforesaid land.

(2) As per the old land register, the parcels of land as detailed below in Kazhakkootam pakuthi, Thiruvananthapuram Taluk also belong to Kazhakkootam Devaswom.

Sl. No.	Survey No.	Extent		Nature and Description
		Acre	Cent	
01	885	1	96	കളങ്ങരക്ഷേത്രവും കോമ്പാണ്ടം പുരയിടം - പുറമ്പോക്ക്
02	887	--	33	

But the details of aforesaid land were not seen recorded in the new land register produced.

(3) As per the old land register, the details of land belonging to Perumon Devaswom in Kazhakkootam pakuthi is as follows.

Sl. No.	Survey No.	Extent	Nature and Description
01	2225 (29)	54 cent	പുറമ്പോക്ക്-ക്ഷേത്രം
02	2280 (54)	7 cent	ക്ഷേത്രമിരിപ്പ് സ്ഥലം
03	2280 (17)	4 cent	വഴി

But the details of land in respect of Peruman Devawom as recorded in new land register did not seem consonent with this.

Hence the attention of Board is solicited to direct the Land Conservancy unit of Travancore Devswom Board to look in to the aforsaid discrepancies and take urgent steps in this regard.

73-2. Encroachment of Devaswom land in Kulangara Devaswom-lapses in eviction-urgent attention solicited.

On verification of file in respect of encroachment of Devaswom land in Re-survey No.396/1, 399/16 and 399/17 under Kulangara Sreekrishna Swamy Temple in Kazhakootam Sub Group, it was noticed that the Special Tahsildar verified the Devaswom land and issued notice No.A1-33/2008 dated 14.12.12 to the 10 illegal occupants to appear before him with records pertaining to their possession of land. Thereafter no steps were taken by the land conservancy unit Travancore Devaswom Board in this regard, despite the repeated requests from the SGO and Temple Advisory Committee, Kulangara Devaswom.

Hence the attention of the Board is solicited in this regard to take urgent steps to recover the Devaswom land under alienation.

73-3. Service Inam Lands.

Service Inam Lands are lands assigned to private persons or families for the performance of stipulated service. These lands are from their nature inalienable and are left undisturbed so long as prescribed services are performed. On verification of old land register (pertaining to 01.04.1970) maintained in Kazhakkootam Sub Group, it was noticed

that the following parcels of land in Thiruvananthapuram Taluk were assigned as Service Inam Lands.

Sl. No.	Pakuthi	Survey No.	Extent		Nature	Remarks
			Acre	Cent		
01	Kazhakkoottam	909	--	33	പുരയിടം	ദേവസ്വം വക കാരാണർമാ പാട്ടം
02	„	1842	1	88	„	കത്തുവിരുത്തി വൃശ്ചികമാസത്തിലെ ഋഷിപൂജ മേടം ഉൽസവം കത്തുവക
03	Ayirooppara	1713	--	39	നിലം	„
04	„	1714	--	20	„	„
05	„	1715	--	10	„	„
06	„	1716	--	14	„	„
07	„	1717	--	30	„	„
08	„	1720	--	18	„	„
09	„	1723	--	35	„	„
10	„	1724	--	14	„	„
11	„	1726	--	14	„	„
12	„	1727	--	13	„	„
13	„	1730	--	62	പുരയിടം	„
14	„	1731	--	83	„	„
15	„	1732A	--	70	നിലം	„
16	„	1734	--	38	പുരയിടം	„
17	„	1735	1	2	„	„
18	„	1736	4	61	„	„

The aforesaid details were not seen recorded in the new land register produced for verification. On enquiry the SGO orally reported that no services were performed by the land holders in the Devaswom. Hence the Board may take necessary steps to reassume the land assigned as service Inam Land if alienated and reattach them to Devaswom board. As the status quo of these parcels of land could not be ascertained from the land register produced, the land conservancy unit of Travancore Devaswom Board may be directed to enquire in this regard and initiate further steps as envisaged in section 28 (3) of Travancore Cochin Hindu Religious Institutions Act 1950.

73-4. Remarks on complaint No.335/17 regarding misappropriation of Devaswom Fund in Kulathinkara Sreekrishna Swamy Temple under Kazhakkoottam Sub Group.

The Honourable Ombudsman vide letter dated 21.11.17 forwarded Complaint No.335/15 received from Sri. K.L. Neelakantan, Narayani Mandiram, Kazhakkoottam regarding misappropriation of Devaswom Fund by partially accounting/crediting the amount collected towards vazhipadus in Kulathinkara Sreekrishna Swamy Temple in Kazhakkoottam Sub Group under Ulloor Group and directed this office to include the Devaswom while conducting audit. In compliance with the order of the Honourable Ombudsman the accounts of Ulloor Sub Group Devaswoms for 2015-16 were subjected to audit and the allegations raised in the complaint were looked into during the course of audit.

It is alleged in the complaint that the amount collected towards vazhipadus (vide DFF No.6 receipts) were partially credited in vazhipadu register (DFF No.7 register). The DFF No.6 receipts used in Kulangara (Kulathinkara) Devaswom were verified with the DFF

No.7 register for 2015 -16 and found that the amount collected through DFF No.6 receipts (towards muthalkkoottu and supplier cost) were credited in DFF No.7 register and DFF No.9 register (cash book) thereafter and hence the allegation of misappropriation of Devaswom Fund is not correct.

This was also enquired with the SGO Kazhakkootam and as requested vide audit requisition No.1 dated 16.07.18 the SGO furnished a copy of his report No.6/02.01.18 submitted to Assistant Devaswom Commissioner, Ulloor. It is stated in the report of SGO that the allegations made in the complaint were baseless and no such defects/discrepancies were pointed out in this regard during the previous audits.

74. GOUREESAPATTAM DEVASWOM

74-1. Short remittance Rs. 3726/- may be recovered

On 23.11.2015 the actual amount collected as per DFF No. 7 register was Rs. 22,102/-, but the amount remitted as per DFF No. 9 register was Rs. 18,376/-. The short remitted amount of Rs. 3726/- may be recovered from the officer responsible with penal interest and remitted to Devaswom Fund. In connection with this an Audit Enquiry had been served (Audit Enquiry No. 2 dated 17.04.2018) but no reply received.

74-2. Duplicity/Repetition of entries with regard to accounting and surrender of Earned Leave

The Earned Leave details in respect of Sri. R. Rajeesh, Panchavadyam from 18.08.12 to 31.12.15 have been calculated and accounted with due attestation by the Assistant Devaswom Commissioner on Page 113 of the Service Book of the incumbent. But again, the earned leave details of the incumbent from 03.12.11 to 31.12.17 have also been accounted and attested by the Assistant Devaswom Commissioner himself on Page 119 of the Service Book. The surrender of earned leave is also recorded in both the pages in the Service Book. Regarding the surrender of earned leave as per the recordings the incumbent was seemed to be surrendered during the period 2013-14 and 2014-15 repeatedly or twice in each financial year above mentioned. Audit enquired the matter through the Audit enquiry No.01 dated 18.04.18. The Sub Group Officer in his letter (No. 46 dated 18.04.18) stated that he would report the matter to the higher authorities for rectification.

Since no concrete clarifications in this matter has been received, audit opines that if any excess payments were made earlier due to the duplicity of accounting, the needful may urgently be initiated for the realisation of the amount paid to him without fail.

A clarification, whatever the case may be furnished to audit along with enforcing effective measures to curb such incidents in future.

75. OTC HANUMAN DEVASWOM (45)

75-1. Chandanabhishekam Vazhipadu – ROC not produced – Amount objected Rs. 17,164/-

On verification of DFF No. 6 receipts to DFF No. 7 register; it was found that the Chandanabhishekam vazhipadu is performed in four different amounts.

Sl. No.	Amount Collected	Muthalkoottu	Supplier Cost
1	395	300	95
2	163	100	63
3	124	100	24
4	108	100	8

Since the Board order in respect of the above has not been produced for verification, the amount (Rs. 17,164/-) is held under objection. The details of the same is enlisted below.

Sl. No.	Date	Receipt No.	Description	Amount Details		
				Muthalkoottu	Supplier Cost	Total
01	11.04.15	576543	Chandanabhishekam	100	63	163
02	18.04.15	577691	”	100	63	163
03	30.04.15	586276	”	100	63	163
04	12.05.15	592927	”	100	63	163
05	14.05.15	593210	”	300	95	395
06	28.05.15	619111	”	100	63	163
07	02.06.15	619537	”	100	63	163
08	07.06.15	619888	”	100	63	163
09	07.06.15	619891	”	100	63	163
10	12.06.15	646058	”	100	63	163
11	13.06.15	646348	”	100	63	163
12	14.06.15	646365	”	100	63	163
13	15.06.15	646390	”	100	63	163
14	18.06.15	646919	”	100	63	163
15	18.06.15	646756	”	100	63	163
16	30.06.15	690580	”	100	63	163
17	06.07.15	691343	”	300	95	395
18	09.07.15	691737	”	100	63	163
19	09.07.15	691773	”	300	95	395
20	19.07.15	18028	”	100	63	163
21	23.07.15	19115	”	100	63	163
22	28.07.15	19435	”	100	63	163
23	30.07.15	45004	”	100	63	163
24	01.08.15	19975	”	100	63	163
25	09.08.15	45941	”	100	63	163
26	13.08.15	46718	”	300	95	395
27	13.08.15	46738	”	100	63	163
28	13.08.15	46931	”	100	63	163
29	14.08.15	46953	”	100	63	163
30	16.08.15	46980	”	100	63	163
31	16.08.15	47155	”	300	95	395
32	20.08.15	47675	”	100	63	163
33	23.08.15	48121	”	300	95	395
34	25.08.15	48168	”	100	63	163
35	31.08.15	48816	”	100	63	163
36	01.09.15	48840	”	100	63	163
37	03.09.15	49236	”	100	63	163
38	10.09.15	49888	”	100	63	163
39	15.09.15	100477	”	100	63	163
40	15.09.15	100478	”	100	63	163
41	20.09.15	101022	”	300	95	395
42	22.09.15	101403	”	300	95	395
43	24.09.15	101495	”	100	63	163
44	24.09.15	101514	”	100	63	163
45	24.09.15	101528	”	100	63	163
46	02.10.15	102378	”	100	63	163
47	02.10.15	102378	”	100	63	163
48	07.10.15	140592	”	100	63	163

49	12.10.15	141463	”	100	63	163
50	13.10.15	141480	”	100	63	163
51	22.10.15	150421	”	100	63	163
52	23.10.15	150463	”	100	63	163
53	30.10.15	150387	”	100	24	124
54	30.10.15	150388	Chandanabhishekam	100	8	108
55	30.10.15	150389	”	100	63	163
56	01.11.15	151360	”	100	63	163
57	05.11.15	151870	”	100	63	163
58	05.11.15	152142	”	100	63	163
59	12.11.15	912712	”	100	63	163
60	26.11.15	914485	”	100	63	163
61	05.12.15	933335	”	100	63	163
62	10.12.15	933556	”	100	63	163
63	11.12.15	933974	”	100	63	163
64	15.12.15	934326	”	100	63	163
65	20.12.15	962694	”	100	63	163
66	30.12.15	963605	”	100	63	163
67	03.01.16	964138	”	100	63	163
68	04.01.16	964175	”	300	95	395
69	07.01.16	964467	”	100	63	163
70	11.01.16	305241	”	300	95	395
71	11.01.16	305261	”	100	63	163
72	14.01.16	305524	”	100	63	163
73	16.01.16	305872	”	300	95	395
74	17.01.16	305590	”	100	63	163
75	18.01.16	305982	”	100	63	163
76	21.01.16	306520	”	100	63	163
77	22.01.16	306382	”	100	63	163
78	27.01.16	307079	”	100	63	163
79	28.01.16	307413	”	100	63	163
80	28.01.16	307414	”	100	63	163
81	05.02.16	348170	”	100	63	163
82	07.02.16	348567	”	100	63	163
83	07.02.16	348568	”	100	63	163
84	07.02.16	348416	”	400	252	652
85	07.02.16	348417	”	400	252	652
86	08.02.16	348461	”	100	63	163
87	14.02.16	349215	”	100	63	163
88	14.02.16	349243	”	100	63	163
89	22.02.16	372780	”	100	63	163
90	03.03.16	373872	”	100	63	163
91	05.03.16	374236	”	100	63	163
92	06.03.16	374299	”	600	190	790
93	09.03.16	674638	”	206	126	332
94	10.03.16	374738	”	100	63	163
95	12.03.16	212553	”	100	63	163
96	15.03.16	212798	”	100	63	163
97	17.03.16	213008	”	100	63	163
98	19.03.16	213334	Kalakabhishekam (Nos. not shown)	3025	9975	13000
99	21.03.16	213478	Chandanabhishekam	100	63	163
100	29.03.16	214376	”	100	63	163
101	31.03.16	214606	”	100	63	163
102	31.03.16	214629	”	100	63	163
			Grand Total	16531	17164	33695

This matter was enquired vide Audit Enquiry No. 1 dated 08.05.18 and Audit Enquiry No. 2 dated 09.05.18. But the reply furnished was not satisfactory. In reply to the enquiry the Administrative Officer stated that the Board sanction in this regard was not

available in the office. Hence the amount expended in this regard Rs. 17,164/- is objected in audit.

75-2. Nithyapooja Vazhipadu – ROC not produced – Amount objected Rs. 1,05,588/-

On verification of DFF No. 6 to DFF No. 7 register, it is found that Nithyapooja vazhipadu is conducted at OTC Hanuman Devaswom at the rate of Rs. 685/- (Rs. 266/- Muthalkoottu and Rs. 419/- Supplier cost). But the Board order for the same is not produced. So the Amount of vazhipadu Rs. 1,05,588/- is objected for want of the order referred to above.

Sl. No.	Date	Receipt No.	Amount Details		
			Muthalkoottu	Supplier Cost	Total
01	02.04.15	524260	266	419	685
02	02.04.15	524269	266	419	685
03	02.04.15	524271	266	419	685
04	09.04.15	576130	266	419	685
05	10.04.15	576082	266	419	685
06	10.04.15	576098	266	419	685
07	12.04.15	576658	266	419	685
08	13.04.15	576702	266	419	685
09	16.04.15	576995	266	419	685
10	21.04.15	577781	266	419	685
11	23.04.15	578117	266	419	685
12	25.04.15	578456	266	419	685
13	27.04.15	587384	266	419	685
14	27.04.15	586139	266	419	685
15	30.04.15	586265	266	419	685
16	05.05.15	586981	266	419	685
17	07.05.15	587253	266	419	685
18	07.05.15	587429	266	419	685
19	09.05.15	592789	266	419	685
20	10.05.15	592638	266	419	685
21	10.05.15	592652	266	419	685
22	14.05.15	593417	266	419	685
23	15.05.15	593157	266	419	685
24	16.05.15	593808	266	419	685
25	17.05.15	593843	266	419	685
26	17.05.15	593845	266	419	685
27	21.05.15	618014	266	419	685
28	21.05.15	618061	266	419	685
29	21.05.15	618100	266	419	685
30	21.05.15	594000	266	419	685
31	22.05.15	618188	266	419	685
32	22.05.15	618189	266	419	685
33	22.05.15	618190	266	419	685
34	23.05.15	618385	266	419	685
35	23.05.15	618389	266	419	685
36	23.05.15	618390	266	419	685
37	28.05.15	619125	266	419	685
38	28.05.15	619222	266	419	685
39	28.05.15	619141	266	419	685
40	30.05.15	619096	266	419	685
41	31.05.15	619196	266	419	685
42	01.06.15	619509	266	419	685
43	04.06.15	619932	266	419	685
44	06.06.15	620104	266	419	685
45	08.06.15	620228	266	419	685

46	10.06.15	620249	266	419	685
47	10.06.15	620250	266	419	685
48	11.06.15	646154	266	419	685
49	13.06.15	646325	266	419	685
50	13.06.15	646335	266	419	685
51	15.06.15	646501	266	419	685
52	16.06.15	646525	266	419	685
53	17.06.15	646557	266	419	685
54	17.06.15	646558	266	419	685
55	18.06.15	646938	266	419	685
56	18.06.15	646940	266	419	685
57	18.06.15	646741	266	419	685
58	21.06.15	647250	266	419	685
59	22.06.15	647283	266	419	685
60	23.06.15	647425	266	419	685
61	25.06.15	647499	266	419	685
62	25.06.15	690351	266	419	685
63	28.06.15	690172	266	419	685
64	30.06.15	690555	266	419	685
65	02.07.15	690635	266	419	685
66	02.07.15	690906	266	419	685
67	02.07.15	690935	266	419	685
68	02.07.15	690938	266	419	685
69	02.07.15	690958	266	419	685
70	04.07.15	690988	266	419	685
71	07.07.15	691352	266	419	685
72	07.07.15	691359	266	419	685
73	08.07.15	691606	266	419	685
74	09.07.15	691711	266	419	685
75	09.07.15	691718	266	419	685
76	09.07.15	691746	266	419	685
77	11.07.15	692243	266	419	685
78	16.07.15	17687	266	419	685
79	16.07.15	17689	266	419	685
80	19.07.15	18193	266	419	685
81	21.07.15	18401	266	419	685
82	23.07.15	18831	266	419	685
83	23.07.15	18843	266	419	685
84	27.07.15	19596	266	419	685
85	31.07.15	19884	266	419	685
86	04.08.15	45089	266	419	685
87	04.08.15	45099	266	419	685
88	06.08.15	45732	266	419	685
89	06.08.15	45747	266	419	685
90	11.08.15	46189	266	419	685
91	12.08.15	46245	266	419	685
92	13.08.15	46732	266	419	685
93	13.08.15	46751	266	419	685
94	13.08.15	46763	266	419	685
95	13.08.15	46776	266	419	685
96	16.08.15	47144	266	419	685
97	20.08.15	47626	266	419	685
98	20.08.15	47630	266	419	685
99	20.08.15	47643	266	419	685
100	22.08.15	48081	266	419	685
101	23.08.15	48097	266	419	685
102	27.08.15	48443	266	419	685
103	27.08.15	48528	266	419	685
104	29.08.15	48596	266	419	685
105	01.09.15	48826	266	419	685

106	03.09.15	49016	266	419	685
107	03.09.15	49219	266	419	685
108	06.09.15	49298	266	419	685
109	10.09.15	49874	266	419	685
110	18.09.15	100869	266	419	685
111	18.09.15	100870	266	419	685
112	22.09.15	101085	266	419	685
113	24.09.15	101579	266	419	685
114	30.09.15	102226	266	419	685
115	01.10.15	102329	266	419	685
116	01.10.15	102343	266	419	685
117	03.10.15	140414	266	419	685
118	08.10.15	140796	266	419	685
119	08.10.15	141165	266	419	685
120	10.10.15	141337	266	419	685
121	10.10.15	141372	266	419	685
122	12.10.15	141446	266	419	685
123	13.10.15	141484	266	419	685
124	15.10.15	141807	266	419	685
125	22.10.15	150247	266	419	685
126	22.10.15	150263	266	419	685
127	26.10.15	150752	266	419	685
128	26.10.15	150762	266	419	685
129	27.10.15	150769	266	419	685
130	27.10.15	150799	266	419	685
131	28.10.15	150850	266	419	685
132	29.10.15	150865	266	419	685
133	29.10.15	150315	266	419	685
134	29.10.15	150340	266	419	685
135	05.11.15	151964	266	419	685
136	06.11.15	151991	266	419	685
137	09.11.15	152468	266	419	685
138	14.11.15	912852	266	419	685
139	17.11.15	913310	266	419	685
140	18.11.15	913355	266	419	685
141	20.11.15	913593	266	419	685
142	21.11.15	913626	266	419	685
143	22.11.15	913791	266	419	685
144	26.11.15	914409	266	419	685
145	26.11.15	914414	266	419	685
146	30.11.15	914957	266	419	685
147	05.12.15	932967	266	419	685
148	07.12.15	933290	266	419	685
149	08.12.15	933375	266	419	685
150	09.12.15	933538	266	419	685
151	10.12.15	934001	266	419	685
152	10.12.15	934008	266	419	685
153	10.12.15	934030	266	419	685
154	13.12.15	984140	266	419	685
155	15.12.15	934332	266	419	685
156	15.12.15	934333	266	419	685
157	17.12.15	934728	266	419	685
158	17.12.15	934733	266	419	685
159	17.12.15	934574	266	419	685
160	18.12.15	934653	266	419	685
161	18.12.15	934654	266	419	685
162	19.12.15	934784	266	419	685
163	20.12.15	962687	266	419	685
164	20.12.15	962688	266	419	685
165	23.12.15	962816	266	419	685

166	24.12.15	962939	266	419	685
167	28.12.15	963391	266	419	685
168	30.12.15	963621	266	419	685
169	31.12.15	963913	266	419	685
170	03.01.16	964129	266	419	685
171	04.01.16	964152	266	419	685
172	04.01.16	964153	266	419	685
173	04.01.16	964175	266	419	685
174	04.01.16	964177	266	419	685
175	05.01.16	964421	266	419	685
176	06.01.16	964422	266	419	685
177	07.01.16	964460	266	419	685
178	08.01.16	964780	266	419	685
179	14.01.16	305533	266	419	685
180	14.01.16	305550	266	419	685
181	14.01.16	305641	266	419	685
182	15.01.16	305600	266	419	685
183	16.01.16	305678	266	419	685
184	16.01.16	305915	266	419	685
185	18.01.16	305970	266	419	685
186	21.01.16	306292	266	419	685
187	22.01.16	306388	266	419	685
188	22.01.16	306455	266	419	685
189	22.01.16	306456	266	419	685
190	29.01.16	307260	266	419	685
191	29.01.16	307261	266	419	685
192	29.01.16	307275	266	419	685
193	30.01.16	307383	266	419	685
194	02.02.16	347817	266	419	685
195	04.02.16	348254	266	419	685
196	04.02.16	348263	266	419	685
197	06.02.16	348544	266	419	685
198	06.02.16	348546	266	419	685
199	06.02.16	348547	266	419	685
200	09.02.16	348483	266	419	685
201	10.02.16	348725	266	419	685
202	10.02.16	348726	266	419	685
203	11.02.16	348913	266	419	685
204	11.02.16	348921	266	419	685
205	12.02.16	348957	266	419	685
206	13.02.16	349061	266	419	685
207	14.02.16	349378	266	419	685
208	16.02.16	349293	266	419	685
209	17.02.16	349505	266	419	685
210	17.02.16	349515	266	419	685
211	18.02.16	349558	266	419	685
212	18.02.16	349568	266	419	685
213	18.02.16	349582	266	419	685
214	18.02.16	349653	266	419	685
215	19.02.16	349663	266	419	685
216	20.02.16	349898	266	419	685
217	22.02.16	372772	266	419	685
218	25.02.16	373006	266	419	685
219	25.02.16	373026	266	419	685
220	26.02.16	373078	266	419	685
221	28.02.16	373389	266	419	685
222	28.02.16	373392	266	419	685
223	28.02.16	373432	266	419	685
224	01.03.16	373615	266	419	685
225	03.03.16	373901	266	419	685

226	03.03.16	373924	266	419	685
227	03.03.16	373936	266	419	685
228	04.03.16	373961	266	419	685
229	05.03.16	374234	266	419	685
230	05.03.16	374275	266	419	685
231	06.03.16	374285	266	419	685
232	07.03.16	374318	266	419	685
233	07.03.16	374347	266	419	685
234	08.03.16	374381	266	419	685
235	08.03.16	374612	266	419	685
236	09.03.16	374620	266	419	685
237	11.03.16	374839	266	419	685
238	11.03.16	374840	266	419	685
239	12.03.16	212581	266	419	685
240	17.03.16	213026	266	419	685
241	17.03.16	213041	266	419	685
242	20.03.16	213420	266	419	685
243	23.03.16	213758	266	419	685
244	23.03.16	213759	266	419	685
245	24.03.16	213809	266	419	685
246	24.03.16	214034	266	419	685
247	26.03.16	213934	266	419	685
248	26.03.16	214064	266	419	685
249	29.03.16	214369	266	419	685
250	30.03.16	214394	266	419	685
251	31.03.16	214540	266	419	685
252	31.03.16	214625	266	419	685
		Total	67032	105588	172620

An Audit Enquiry No. 5 dated 11.05.18 was served in this regard, but no reply was furnished. Hence the amount expended in this regard for Rs. 1,05,588/- is objected in audit.

75-3. Register of advance vazhipadu - Not maintained

On verification of DFF No. 6 receipts with DFF No. 7 register, advance booking of vazhipadus were noticed in various items of vazhipadus in OTC Hanuman Devaswom. Hence an Audit Enquiry (AE No. 2 dated 09.05.18) was served to the Administrative Officer seeking details regarding the maintenance of vazhipadu booking register. In reply to the query raised, the Administrative Officer stated that advance booking register was not maintained for the period under audit. The following cases of booking vazhipadus in advance throws much light on the seriousness of the situation prevailing in this Devaswom.

Sl. No.	Receipt No./ Date	Amount received (Rs.)	Item of vazhipadu	Date in which vazhipadus are to be performed as per DFF No. 6
01	<u>963784</u> 01.01.16	840	Mrithunjaya Homam -12 Nos.	18.01.16, 14.02.16, 13.03.16, 09.04.16, 07.05.16, 03.06.16, 28.07.16, 24.08.16, 20.09.16, 12.10.16, 14.11.16 and 11.12.16
02	<u>963785</u> 01.01.16	840	”	22.01.16, 18.02.16, 17.03.16, 13.04.16, 10.05.16, 07.06.16, 07.07.16, 28.08.16, 24.09.16, 21.10.16, 17.11.16 and 15.12.16
03	<u>347619</u> 30.01.16	445	Venna Muzhukkap	04.04.2016
04	<u>347636</u> 31.01.16	445	”	05.04.2016
05	<u>347660</u> 31.01.16	445	”	06.04.2016

06	<u>347706</u> 09.02.16	200	Ganapathy Homam - 5 Nos.	09.02.2016, 10.02.2016, 14.02.2016
07	<u>347709</u> 09.02.16	40	Ganapathy Homam - 1 No.	16.02.2016
08	<u>347715</u> 10.02.16	210	Ganapathy Homam - 1 No., Muzhukkap - 1 No.	03.03.2016
09	<u>347730</u> 13.02.16	80	Ganapathy Homam - 2 Nos.	18.02.2016, 19.02.2016
10	<u>347731</u> 13.02.16	40	Ganapathy Homam - 1 No.	19.02.2016
11	<u>347743</u> 14.02.16	40	”	18.02.2016
12	<u>347795</u> 19.02.16	40	”	02.03.2016
13	<u>347809 to</u> <u>347811</u> 01.02.16	120	Ganapathy Homam - 3 Nos.	03.02.2016, 01.03.2016 and 23.03.2016

As it is evident from the above events, it is clear that advance booking period of vazhipadus and the date of performance of vazhipadus even extend upto a year, there is some possibility of non-performance of such vazhipadus and refunding of supplier cost without performing such vazhipadus. Hence the matter is brought to the attention of the higher authorities.

76. PEROOR DEVASWOM

76-1. DFF No. 6 receipt books not produced for verification – Violation of Board orders

Peroor Devaswom has eight keezhoods under its jurisdiction, namely Eanikkara Thekkedam, Eanikkara Vadakkedam, Kunnam, Choozhampala, Vazhayila, Thirumanoor, Uliyanadu and Kunnoorkkal. The following DFF No. 6 receipts issued as per stock register for collection of money from devotees were not made available in audit to ascertain the genuineness of the amount received as per DFF No. 6 receipts with those entries made in DFF No. 7 register. Audit Requisition No. I dated 11.06.18 and Audit Enquiry No. II dated 14.06.18 were served to the Administrative Officer seeking the production of these receipts. However neither DFF No. 6 receipts, nor reply to the query raised in this regard were made available for verification. Previous audit note No. KSA.TDB/R-1/609/2017 dated 02.06.17, para No. 12 remains unsettled even in the current year audit also.

Audit views this irresponsible attitude of the head of office seriously and the gravity of the negative attitude of the head office towards audit is brought to the notice of the Board Authorities.

Receipt book Nos.

5651, 5652, 5653, 5654, 5656, 5657, 5658, 5660, 5661, 5664, 5854, 5855, 5858, 5877, 5878, 5879, 5880, 5883, 5884, 5885, 5893, 5895, 5896, 5898, 5956, 5957, 5858, 5959, 5960, 5961, 5962, 5963, 5964, 5965, 5966, 5967, 5968, 5970, 5971, 5972, 5973, 5974, 5975, 6086, 6087, 6088, 6089, 6090, 6091, 6092, 6093, 6095, 6096, 6097, 6098, 6099, 6100, 6229, 6231, 6232, 6239, 6243, 6247, 6248, 6392, 6395, 6396, 6398, 6400, 6401,

6404, 6405, 6406, 6407, 6409, 6414, 6478, 6479, 6482, 6483, 6485, 6489, 6490, 6492, 6493, 6494, 6498, 6500, 6726, 6727, 6729, 6730, 6731, 6733, 6738, 6739, 6740, 6741, 6744, 6745, 6746, 6792, 6793, 6794, 6797, 6798, 6799, 6800, 6802, 6803, 6804, 6805, 6876, 6877, 6879, 6880, 6881, 6882, 6885, 6886, 6888, 6889, 6891, 6892, 6893, 6894, 6900, 11, 12, 13, 14, 15, 16, 20, 22, 23, 24, 25, 51, 53, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 276, 278, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 314, 315, 316, 317, 318, 319, 321, 322, 323, 324, 325, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 517, 518, 519, 520, 521, 522, 523, 524, 525, 664, 665, 669, 670, 671, 673, 674, 954, 957, 958, 964, 967, 968, 1161, 1162, 1163, 1164, 1165, 1166, 1176, 1177, 1178, 1179, 1180, 1183, 1184, 1206, 1207, 1210, 1211, 1217, 1221, 1222, 1351, 1352, 1354, 1356, 1357, 1358, 1359, 1360, 1361, 1368, 1369, 1370, 1466, 1471, 1472, 1474, 1475, 1477, 1478, 1479, 1483, 1486, 1487, 1490, 1491, 1495, 1496, 1499, 1500, 1651, 1653, 1654, 1658, 1660, 1661, 1663, 1664, 1665, 1666, 1667, 1674, 1675, 1678, 1679, 1685, 1687, 1688, 1689, 1697, 1698, 1699, 1929, 1930, 1932, 1933, 1934, 1935, 1940, 1941, 1942, 1943, 1944, 1945, 1960, 1961, 1966, 1967, 1968, 1969, 1971, 1972, 9176, 9177, 9178, 9181, 9182, 9183, 9192, 9193, 9194, 9195, 9196, 9197, 9198, 9199, 9402, 9403, 9404, 9405, 9408, 9409, 9413, 9414, 9420, 9421, 9422, 9424, 9425, 9530, 9531, 9533, 9534, 9535, 9536, 9537, 9538, 9539, 9540, 9541, 9542, 9543, 9544, 9545, 9546, 9547, 9548, 9549, 9550, 9553, 9554, 9555, 9556, 9562, 9563, 9565, 9566, 9570, 9571, 9572, 9574, 9754, 9755, 9756, 9757, 9758, 9760, 9761, 9764, 9765, 9771, 9772, 9778, 9779, 9780, 9782, 9783, 9784, 9791, 9792, 9793, 9798, 9799, 3103, 3104, 3105, 3106, 3107, 3108, 3112, 3113, 3119, 3120, 3128, 3129, 3130, 3131, 3132, 3208, 3209, 3210, 3215, 3217, 3221, 3222, 3355, 3356, 3357, 3358, 3359, 3361, 3362, 3366, 3370, 3371, 3552, 3555, 3557, 3558, 3559, 3566, 3567, 3568, 3572, 3573, 3574, 3575, 3576, 3577, 3578, 3587, 3593, 3594, 3596, 3597, 3926, 3927, 3928, 3929, 3930, 3935, 3936, 3937, 3938, 3939, 3943, 3944, 3945, 3946, 3947, 3951, 3954, 3955, 3956, 3958, 3959, 3962, 3965, 3968, 3970, 3972, 2152, 2154, 2159, 2161, 2162, 2163, 2164, 2165, 2169, 2170, 2172, 2176, 2181, 2182, 2187, 2190, 2195, 2451, 2452, 2457, 2458, 2460, 2462, 2463, 2464, 2467, 2468, 2469, 2470, 2474, 319, 320, 321, 325, 507, 508, 509, 510, 511, 520, 521, 524, 525, 651, 653, 654, 659, 660, 672, 952, 953, 955, 956, 959, 960, 961, 962, 963, 965, 966, 969, 970, 971, 972, 973, 974, 975, 1167, 1168, 1169, 1170, 1171, 1172, 1173, 1174, 1175, 1181, 1182, 1185, 1208, 1209, 1212, 1213, 1214, 1215, 1216, 1218, 1219, 1220, 1223, 1224, 1225, 1353, 1355, 1362, 1363, 1365, 1366, 1367, 1371, 1372, 1373, 1374, 1375, 1467, 1468, 1469, 1470, 1473, 1476, 1480, 1481, 1482, 1484, 1485, 1488, 1489, 1497, 1498, 1652, 1655, 1656, 1657, 1659, 1662, 1670, 1671, 1672, 1673, 1676, 1677, 1680, 1681, 1682, 1684, 1691, 1692,

1693, 1694, 1695, 1696, 1700, 1926, 1927, 1928, 1931, 1936, 1938, 1937, 1939, 1947, 1949, 1951, 1952, 1953, 1954, 1955, 1956, 1957, 1958, 1962, 1963, 1973, 1974, 1975, 9185, 9186, 9187, 9188, 9189, 9190, 9200, 9401, 9407, 9410, 9411, 9412, 9415, 9416, 9417, 9418, 9419, 9420, 9526, 9527, 9528, 9529, 9532, 9535, 9536, 9538, 9539, 9540, 9541, 9551, 9552, 9554, 9557, 9558, 9559, 9560, 9561, 9564, 9567, 9568, 9569, 9573, 9751, 9752, 9753, 9759, 9763, 9766, 9767, 9776, 9770, 9768, 9769, 9773, 9774, 9775, 9777, 9781, 9785, 9786, 9787, 9788, 9789, 9790, 9794, 9795, 9797, 9796, 9800, 3101, 3102, 3109, 3110, 3111, 3114, 3115, 3116, 3121, 3122, 3123, 3124, 3125, 3126, 3127, 3142, 3141, 3143, 3201, 3146, 3149, 3203, 3205, 3206, 3211, 3212, 3213, 3214, 3216, 3218, 3219, 3220, 3224, 3225, 3352, 3351, 3353, 3360, 3364, 3365, 3368, 3367, 3369, 3372, 3373, 3374, 3375, 3551, 3553, 3554, 3556, 3561, 3562, 3564, 3565, 3569, 3570, 3571, 3582, 3583, 3581, 3584, 3585, 3586, 3588, 3589, 3590, 3592, 3595, 3599, 3598, 3600, 3931, 3932, 3933, 3934, 3960, 3961, 3966, 3971, 3973, 3974, 3975, 2151, 2155, 2156, 2157, 2158, 2160, 2166, 2167, 2168, 2174, 2175, 2178, 2179, 2180, 2183, 2184, 2185, 2188, 2189, 2192, 2193, 2194, 2196, 2197, 2199, 2200, 2453, 2454, 2455, 2456, 2461, 2465, 2466, 2471, 2472, 2473, 2475.

As per Audit Enquiries No. 2 (3) dated 14.06.2018, No. 3 dated 16.06.2018 and No. 6 (1) dated 18.06.2018 this matter had been enquired into but no reply received. Non-production of potential documents for audit is a serious lapse from the part of Travancore Devaswom Board authorities.

76-2. Short accounting of Special tickets – Loss Rs. 3300/-

On verification of DFF No. 6 receipts with DFF No. 7 register, the following omission noticed in Ashtothararchana special tickets in Enikkara Thekkedom Devaswom.

Date	Receipt No.	Total No.	Rate	Short/omission (Rs.)
24.09.15 to 18.10.15	395461 to 395790	330	10	3300

This matter was enquired vide Audit Enquiry No. 6 (2) dated 18.06.18, but no reply was furnished. So the amount of Rs. 3300/- with penal interest may be made good from the officer responsible and remitted to Devaswom Fund.

76-3. Thulabharam Receipts not produced for verification

The following Thulabharam receipts were not made available for verification.

Receipt Book No.

- 591 (Vadakkedom Devaswom)
- 592 (Peroor Devaswom)
- 586 (Vadakkedom Devaswom)
- 587 (Peroor Devaswom)

As per Audit Requisition No. I dated 11.06.2018 these details had been called for but not produced for verification.

76-4. Valuables as per DFF No.3A receipts - Discrepancies noticed

- a) Gold article of 8.410 gm was received in the Peroor Sree Krishna Swamy Temple vide receipt No. 177749/27.12.15. But it is recorded in the Thiruvabharanam register as 8.110 gm of gold.
- b) As per the Kanikka mahazar dated 06.02.16 of Peroor Sree Krishna Swamy Temple, the following items were received in the Devaswom (found in the Kanikka).
 - 1) Gold items 3.800 gm
 - 2) Silver items 8.850 gm

But the aforesaid items of gold and silver has not yet been taken to the Thiruvabharanam Register so far. Urgent measures may be effected to account the same in the register concerned under intimation to audit. Audit enquired the matter vide Audit Enquiry No. 5 dated 18.06.2018. But no response from the concerned has yet received so far. The matter is brought to the attention of the Board officials for further necessary measures.

THIRUVANANTHAPURAM GROUP

77. CHENGALLOOR DEVASWOM

77-1. Verification of DFF No.1 receipt-Short remittance Rs.5000/-

On verification of DFF No.1 receipts with DFF No.9 cash book, the following short credit is noticed.

Receipt No./ Date	Item	Amount collected	Amount credited	Short (Rs)
197292 <u>197298</u> 1973/02.12.15	Rent of Kailas Hall	10000	5000	5000

An Audit Enquiry No.3 dated 18.04.18 was served to the SGO, but no reply was furnished. The short amount with penal interest may be recovered from the officer responsible and remitted to Devawom Fund.

77-2. Short accounting/omission-Loss Rs.3025/-

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

Sl. No.	Date	Book No./Receipt No.	Item	Amount as per DFF No.6 receipts	Amount accounted in “DFF No.7 register	Short/ omission accounting (Rs)
01	19.10.15	7298/729753-759	Sooktharchana	240	190	50
02	20.10.15	7300/729902	Velpooja	25	--	25
03	20.10.15	7300/72907	Chavipooja (2) Velpooja (2)	165	--	165
04	04.11.15	7229/772823-826	Mrithunjaya Homam (4) Karukahomam (2)	660	610	50
05	04.11.15	7729/772857-58	Ayilyapooja (7)	198	--	198
06	06.11.15	7730/772965	Mrithunjaya Homam (1)	70	--	70

07	07.11.15	7731/773014	Neeranjana (1)	20	--	20
08	20.11.15	7749/774891-92	Mrithunjaya Homam (7)	490	350	140
09	02.12.15	7988/798711	Ayilyapooja (2)	60	--	60
10	06.12.15	7990/798909-911	Ganapathi homam (5) Mrithunjaya Homam (5)	620	460	160
11	15.12.15	7999/799939	Shatrusamhararcha na	25	--	25
12	15.12.15	7999/799848	Mrithunjaya Homam	25	--	25
13	18.12.15	8227/822602	Vella ¼ ltr.	12	--	12
14	20.12.15	8233/823245	Mrithunjaya Homam	70	--	70
15	27.12.15	8794/879362	Neeranjana (1)	20	--	20
16	13.02.16	87777/877688	Neeranjana (2)	40	10	30
17	13.02.16	8777/877691	Mrithunjaya Homam (1)	20	--	20
18	17.02.16	5155/515416-417	Mrithunjaya Homam (1)	20	--	20
19	07.04.15	6928/692750	Ksheeradhara	350	25	35
20	11.05.15	7248/724772	Muzhukappu Payasam ¼ ltr	320	20	300
21	30.07.15	2633/26229	Payasam	100	40	60
22	10.08.15	2273/227287	Chirappu	1560	30	1470
					Total	3025

This was brought to the notice of the SGO vide Audit Enquiry No.5 dated 19.04.18 but no reply has been received yet.

The amount of Rs.3025/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

77-3. Kanikka receipt not remitted – Loss to Devasom – Rs.18856/-

As per Kanikka Mahazar of Thrivikramangalam Devaswom, the total collection towards kanikka was Rs.18856/. But the same was not seen credited in DFF No.9 cash book and remitted to Devaswom Fund. This has resulted in a loss of Rs.18856. The loss sustained to Devaswom Fund due to the non remittance of Kanikka receipts may be realised with penal interest from the officer responsible and credited to Devaswom Fund. An audit enquiry was served in this respect (Enquiry No.2), but no reply was furnished.

78. KOVILVILA DEVASWOM - Observations in Part I - NIL

79. THIRUVALLAM DEVASWOM

79-1. Verification of DFF No.1 receipt - Short in remittance of Rs.3,102/-

On verification of DFF No.1 receipts with DFF No.9 cash book and bank scroll it is noticed that the following amounts were not posted in cash book and not remitted in bank. This was enquired vide audit enquiry No.2 dated 25.04.18. But no reply has been furnished so far.

Sl No.	DFF No.1 receipt No./ Book No. & Date	Amount (Rs)
1	195079-195082/1951/13.06.15	201
2	254407/2545/08.10.15	220
3	284439-284458/2845/19.02.16	2681
	Total	3102

A total amount of Rs.3,102/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund without fail.

80. SREEKANTESWARAM DEVASWOM

80-1. Verification of Computer Receipt to DFF No. 7 register and cash book – Short Rs. 4000/-

While verifying the computer receipt of vazhipadu with DFF No. 7 register and cash book, the following short remittance was noticed.

Date	Receipt No.	Amount as per computer receipt	Amount as per DFF No. 7 register	Short (Rs.)
28.10.15	6996581-6996874 6942850-6943209	28430	24430	4000

The short remittance was brought to the notice of the officer concerned through an Audit Enquiry No.6 dated 11.05.18, but no reply has been received yet. Hence the short remittance of Rs. 4000/- may be recovered and remitted to Devaswom Fund.

80-2. LandRegister

As per the copy of the settlement register affixed in the land register, there are descriptions about certain extent of land belonged to “Devaswom vaka” (other than the land shown in the land register) which were leased to private parties. But the present position or possession of these land are not recorded in the land register or the files related to Devaswom land.

The details of land that leased to private parties as per the copy of the settlement register are:

Sl. No.	Survey No.	Item	Area	Name of lessee
1	745	Sreekanteswaram Devaswom	20 cent	NadumuriveetilKannatturaman Ayyappan
2	746	”	29 cent	AzhathilveetilKarthiyaniAmmam
3	754	”	16 cent	Kulathumkaraveetil Kanakku Kunchikutti Arathan
4	756	”	18 cent	Ambatt Namboori Gangadhadharan Parameswaran
5	759	”	23 cent	Kizhakke Kunchuveetil Neelamma Bhagavathi
6	763	”	25 cent	KonathuveetilkanakkuNeelakantan Raman
7	816	”	29 cent	Pillaveetilkanakkuvelayudhan Mathavan
8	744	”	33 cent	KanakkuramanSankaran, KalimadiPillai, SankaranIravi, RaswariPerumaPillai, RaswariKanakkuKumaranSankaran
9	755	Sreekanteswaram Devaswom vakaThengapattam	11 cent	ChowurParameswaranDivakaran

The matter was enquired vide Audit Enquiry No. 8 dated 11.05.2018, but no reply received so far.

NEYYATTINKARA GROUP

81. VENGANOOR DEVASWOM - Observation in Part I - NIL

82. VELLAYANI DEVASWOM

**82-1. Verification of DFF No.6 receipts with DFF No.7 register-
Short accounting-Loss Rs.5065/-**

On verification of DFF No.6 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.	Date	Name of Devaswom	Amount as per DFF No.6 receipts (Rs)	Amount as per DFF No.7 register (Rs)	Short (Rs)
01	130761-66	03.04.15	Vellayani	645	524	121
02	994452	23.08.15	„	315	45	270
03	964800	05.07.15	„	250	0	250
04	158874-75	29.09.15	„	55	0	55
05	149842-859	05.05.15	Nambairamoola	410	354	56
06	134617-621	11.04.15	Neramankara	96	42	54
07	917501-917600	04.06.15	Trippaliyoor	2330	2020	310
08	961701-961800	06.07.15	„	2235	2132	103
09	961801-961900	16.07.15	„	2265	1905	360
10	938801-938900	17.08.15	„	2504	1981	523
11	130061-076	04.10.15	„	285	186	99
12	Book No. 6058	25.09.15	„	2065	0	2065
13	133762-65	20.05.15	Trikulangara	165	130	35
14	699158-87	14.05.15	Vembannur	975	425	550
15	964065-81	04.07.15	„	171	32	139
16	993185-89	28.08.15	„	229	154	75
					Total	5065

The amount viz Rs.5065/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

82-2. Madhupooja special ticket not entered in stock register - Irregularity noted.

Madhupooja is a special vazhipadu in Vellayani temple. Toddy is used for the aforesaid vazhipadu which is supplied seperately through Devaswom pooja stall by private agent. But a devotee has to have two madhupooja receipts for the vazhipadu.

In DFF No.7 register madhupooja receipts were posted separately in the bottom of the page but none of these books were posted either in the stock register or in any other register concerned.

During the financial year 2014-15, 415 books were used for the same purpose from sl. No. 2027 to 2441, one book contains 100 leaves and (each receipt @ Rs.10/-) worth Rs.1000/-. But audit could not ascertain the volume of irregularity in the sale without posting the details of the receipts in the register concerned. Considering the non-maintenance of a stock register it is possible that anyone can issue any number of receipts (Vazhipadu) at any time without any recording. So audit opines a departmental enquiry may be initiated regarding the irregularity. An Audit Enquiry in this regard was issued (No. 5, dated 26.06.18) to the authority concerned, but no satisfactory reply was furnished by the concerned].

82-3. Same book entered twice in DFF No.7 register- Enquiry suggested

Book No.2205 was posted on 06.09.15 and remitted Rs.1000/- via DFF No.7 register, but the very same book was again issued to the public and entered on 08.09.15 and remitted the price value of the ticket worth Rs.1000/- on the same day itself via DFF No.7. An Audit Enquiry No.5 dated 26.06.18 was served in this regard but the authorities failed to explain the situation. Audit proposes a detailed departmental enquiry in this respect and necessary measures may be initiated against the officer at fault.

82-4. Ashtothararchana special tickets - Short/omission - Loss Rs.5000/-

On verification of DFF No.7 register w.r.t stock register of receipts and DFF No.9 register, the following archana special tickets are seen short accounted on the dates specified there under.

Sl. No.	Archana tickets/Date	No. of tickets	Amount to be accounted	Amount accounted	Short (Rs)
01	AF 725 724001-725000 11/2015	1000	10000	6000 (724401-725000 only accounted)	4000
02	ED 278 277001-277200 05.10.15	200	2000	1000 (277101-277200 only accounted)	1000
				Total	5000

The above amount with penal interest may be remitted to Devaswom Fund.

82-5. DFF No.7 register totalling-short accounting of Rs.3200/-

On verification of the DFF No.7 register w.r.t DFF No.9 register relating to Kalliyoor Devaswom for the daily remittances, it is noticed that the amount for remittance on 12/2015(IInd half) is seen erroneously totalled as Rs.8773/- instead of Rs.11973/- (page No.39). Thus a short of Rs.3200/- arises on that date which may be remitted with penal interest to Devaswom Fund.

82-6. Verification of DFF No.1 receipts-Short/omission from accounting- Loss Rs.10179/-

On verification of DFF No.1 receipts with DFF No.9 cash book, the following short accountings and omission from accountings were noted resulting in a loss of Rs.10179/-. The details are as follows.

Sl No.	DFF No.1 receipt No./ Date	Item	Amount Received (Rs)	Amount credited in DFF No.9 Register (Rs)	Short/ omission (Rs)
1	128104/28.06.15	Auction	325		
2	128105/28.06.15	„	155		
3	128106/28.06.15	Pidippanam	51		
4	128107/28.06.15	Auction	75		
5	128108/28.06.15	Samanavila	200		
		Total	806	771	35
6	128133/12.07.15	Sadyalayam rent	750		
7	128134/12.07.15	Thulabharam coins	2500		
8	128135/12.07.15	Auction	150		
9	128136/12.07.15	„	325		

10	128137/12.07.15	„	140		
11	128138/12.07.15	„	80		
12	128139/12.07.15	„	170		
		Total	4115	1285	2830
13	128166/29.07.15	Auction	340		
14	128167/29.07.15	„	525		
15	128168/29.07.15	„	530		
		Total	1395	265	1130
16	128171/04.08.15	Auction	250		
17	128172/04.08.15	„	305		
18	128173/04.08.15	Pidippanam	51		
		Total	606	555	51
19	128182/05.08.15	Auction	250		
20	128183/05.08.15	Samanavila	3650		
21	128184/05.08.15	„	200		
22	128185/05.08.15	Auction	4158		
		Total	8258	4100	4158
23	129167/20.11.15	Marriage certificate	100	Nil	100
24	129208/11.12.15	Samanavila	200	Nil	200
25	129214/17.12.15	Samanavila (Kalliyoor Devaswom)	150	Nil	150
26	129248/07.01.16	Mandapam rent (Vevila Devaswom)	1000	Nil	1000
27	129249/08.01.16	Auction	150	Nil	150
28	129294/31.01.16	Samanavila (Vevila Devaswom)	225	Nil	225
29	129296/31.01.16	Auction	150	Nil	150
				Total	10179

Amount of Rs.10179/- with penal interest may be recovered from the officer responsible and remitted to Devaswom Fund.

82-7. Verification of Land register – Encroachment by private parties

As per the land register the property of temple includes 15 acres 91 cents (Purayidam), 14 acres 52 cents (Nilam) and 6 acres 56 cents (Purayidam) (ie a total of 36 acres and 99 cents) out of which 1 acre of property (in which the temple is situated) only is now under the control of the Devaswom. The other properties are now encroached by private parties. The Honourable High Court in order No.DBP 3/2018 dated 04.04.18 ordered to evict the encroachers of Devaswom land and relevant records should be produced before the Special Tahsildar Travancore Devaswom Board in respect of the cases of encroachment of Devaswom land within the time limit of one month of the order concerned. But the present stage of the case is not known and the records have not been made available to audit. So the same may be intimated to audit without fail.

83. PARASSALA DEVASWOM

83-1. Parassala Devaswom - Discrepancies noted in Computerized vazhipadu counter

The vazhipadu receipts of Parassala Mahadevar Temple were being issued through computerized counters.

Several discrepancies were noticed in audit on verification of DFF No. 7 and 9 registers with the data available (daily statement of receipts) in the computers of vazhipadu counter and they are described below.

(1) Differences in DFF No. 7 register and daily collection data available in computers

Drastic differences in vazhipadu details (items and amount received) were found between DFF No. 7 register and data stored in computer software. DFF No. 7 register is nothing but print outs of daily statement of receipts generated each day during 2015-16 based on which remittances were made. Whereas the print outs of daily statement of receipts pertaining to the above period taken at the time of audit (9/2018) from the very same computers differs drastically in content. Details of differences noticed in random checking during audit are shown below.

(i) Differences in vazhipadu details

Date	Ticket No.	Details of vazhipadu as per DFF No. 7	Details of vazhipadu as per computer data available at the time of audit
05.04.15	3414377	Annadanam-10 Nos. Total Amount-205 Muthalkoottu- 75 Suppliercost-130	Annadanam-15 Nos. Total Amount-305 Muthalkoottu- 125 Suppliercost-180
05.04.15	3414383	Annadanam-4 Nos. Total Amount-85 Muthalkoottu- 46 Suppliercost-39	Letterpooja-5 Nos. Total Amount-115 Muthalkoottu- 61 Suppliercost-54
05.04.15	3414384	Jaladhara-7 Nos. Total Amount-100 Muthalkoottu- 100 Suppliercost-Nil	Letterpooja-4 Nos. Total Amount-100 Muthalkoottu- 100 Suppliercost-Nil
05.04.15	3414390	Ashtothararchana-12 Nos. Total Amount-120 Muthalkoottu- 89.65 Suppliercost-30.35	Mruthyunjayahomam-2 Nos. Total Amount-120 Muthalkoottu- 89.65 Suppliercost-30.35
05.04.15		Daily Total-7435 Muthalkkoottu-5828.25 Suppliercost-1494.70	Daily Total-7695 Muthalkkoottu-5958.25 Suppliercost-1624.70
30.04.15	3420984	Annadanam-5 Nos. Total Amount-100 Muthalkoottu- 35 Suppliercost-65	Annadanam-5 Nos. Total Amount-100 Muthalkoottu- 67.15 Suppliercost-32.85
30.4.15		Daily Total-5760 Muthalkkoottu-5093.35 Suppliercost-654.20	Daily Total-5760 Muthalkkoottu-5151.22 Suppliercost-596.33

(ii) Difference in Muthalkkoottu in DFF No. 7 and software

Month	Muthalkkoottu received & remitted as per DFF No. 7 & DFF No. 9	Muthalkkoottu received as per the data in the software as on 10.09.18	Difference
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04/15	195531.83	202886.83	7355
05/15	181740.80	189615.77	7874.97
06/15	196121.26	206316.26	10195
07/15	196795.64	204455.87	7660.23
08/15	233122.51	247342.51	14220
09/15	188358.99	195528.99	7170
10/15	138517.27	140757.15	2239.88
Total			56715.08

The loss sustained may be made good from the officer responsible after a thorough enquiry.

Due to the above said differences in the hard copy of statement of receipts (DFF No. 7 register produced for audit) and the data available in the computer software audit couldn't ascertain the actual receipts during the period under audit. The matter was enquired vide Audit Enquiry No. 6 dated 17.09.18. It was replied that the discrepancies were occurred due to software complaint.

(iii) Duplication of Vazhipadu Tickets

Tickets (computerised receipt folios) of same serial numbers were seen issued on different dates. Details shown below.

Ticket Serial No.	No. of Tickets	Dates on which duplication occurred
3416810-3416811	2	12.04.15 & 13.04.15
34221276	1	01.05.15 & 02.05.15
3420948-3420949	2	29.04.15 & 02.05.15
3420950-3420959	10	30.04.15 & 02.05.15
3421056-3421063	7	30.04.15 & 03.05.15
3455051	1	24.09.15 & 25.09.15

To the audit enquiry seeking explanation to the above duplication, SGO has replied that the duplication happened due to human error. As there is no mechanism enabled in the software to prevent duplication of ticket serial numbers, verification of the total usage of ticket stationery and its stock is not possible.

Repetition of same serial number on different dates shows the inadequacy of software used and the chances of manipulation.

(2) Improper maintenance of Stock Register of Computer Stationery (Pre numbered Computer receipts)

The details of receipt folios (Pre numbered computer receipts) received and used for collection of vazhipadu receipts were not seen recorded anywhere. It was reported that stationery were received through AC Office, Neyyattinkkara and sometimes directly from Travancore Devaswom Board Press.

In this context the observation of audit in this regard are briefed as below.

- a) If the data stored in the computer has changed due to technical problems as reported by Sub Group Officer, the same should be urgently enquired into by Travancore Devaswom Board Vigilance or by any other technically competent agency. Usually data stored in computer won't be changed without human intervention. The reason

for differences (including short accounting of Muthalkoottu) as revealed in para (1) above may be ascertained and loss sustained to Devaswom Fund, if any may be made good from the persons responsible.

- b) Whatever be the reason behind the differences, one thing is sure that the software used in Devaswom computerized vazhipadu counters is potentially unsafe and easily vulnerable to manipulations. Hence the software should be either withdrawn immediately or got it rectified by the service provider.
- c) The major flaw in the software noticed by the audit is its inability to prevent generating receipts after the close of a day’s transaction. The possibility of generating receipts on retrospective dates will lead to manipulations at large dimensions. For eg: If some vazhipadu receipts of a particular day is accounted/printed with a retrospective date, that amount will be excluded from the day total, resulting in short accounting and misappropriation. Also issuing receipts with retrospective dates results in replacement of already stored data of that day. In the absence of stock register of receipts (Computer stationery) audit couldn’t ascertain such manipulations. Hence a detailed technical examination should be initiated immediately to look into the reasons for the difference in computer data and DFF No. 7 and the persons responsible may be ascertained in the light of the findings of such technical/Vigilance examination.

83-2. Non-recording of valuables in DFF No.4A Register

As per mahazar dated 09.10.2015 of Parassala Devaswom, the Kanikka vanchis of Grade I Parassala Devaswom was opened. As per entries in page 60 of the mahazar, apart from an amount of Rs. 70,292/-, gold ornaments of various kinds weighing 28 grams and silver ornaments weighing 250 gms were found. But the gold & silver materials received were not seen recorded in the 4A Thiruvabharanam Register. Though it was reported that the materials were kept in strong room, details should have invariably be recorded in 4A register.

83-3. Verification of DFF No. 9 Register – Short accounting - Loss Rs. 4566/-

On verification of DFF No. 9 register, it is noticed that Rs. 4565.89/- has been short accounted due to the erroneous totalling of daily receipts. Details are as follows.

Sl. No.	Devaswom	Date From - To	Actual Receipt	Receipt amount entered in 9 register	Short (Rs.)
1	Parassala	10.12.15-17.12.15	60597.83	60297.83	300
2	Muriankara	15.04.15-24.04.15	13424	13364	60
3	”	26.04.15-10.05.15	14248	14188	60
4	”	05.07.15-09.07.15	13930	13620	310
5	”	27.09.15-08.10.15	14383.50	14323.50	60
6	”	22.01.16-25.01.16	15980.49	15780.40	200.09
7	”	11.02.16-25.02.16	15412.92	14942.92	470
8	”	06.03.16-10.03.16	12247.78	12037.78	210
9	Kurumkutty	01.03.16-30.03.16	6787.90	3892.10	2895.80
				Total	4565.89

Short amount of Rs. 4566/- with penal interest may be made good from the officer responsible and remitted to Devaswom Fund.

83-4. Land Register

On verification of Land register, it was seen that large area of Devaswom land of keezhoodu Devaswoms have been encroached by private parties. The details of land in possession of Travancore Devaswom Board as per records and actual land now under possession are briefed as below.

Sl. No.	Name of Devaswom	Taluk	Survey No.	Original Area as per Land Register	Presently available land as recorded in register
1	Kurumkutty	Neyyattinkara	245/2L	1 Acre	NA
2	Vailakom	”	91/15	2 Acre 26 Cent	5 Cent
		”	91/15/34	2.70 Cent	
		”	93/7/16/17	5.50 Cent	
3	Muriankara	”	65/11	48 Cent	NA
4	Kudissikavila	”	60/5	34 Cent	5 Cent
5	Puthukulam	”	119/9 B	64 Cent	2 Cent
6	Ainkamam	”	6/46	41 Cent	NA
7	Parassala Mahadevar	”	168/4 A	2 Acre 47 Cent	
		”	181/11	14 Cent	
		”	171/12	21 Cent	
		”	149/5	6 Acre 17 Cent	
		”	130/1 B	1 Acre	
		”	150/15	14 Cent	
		”	158/12	12 Cent	
		”	156/86	1 Acre 57 Cent	
		”	158/66	27 Cent	
		”	158/9	8 Cent	
		”	117/4	6 Acre 20 Cent	
		”	150/20	11 Cent	
		”	150/17	22 Cent	
		”	91/10	50 Cent	
		”	911/3	71 Cent	
		”	158/1 (13)	19 Cent	
		”	158/2	23 Cent	
		”	158/1	18 Cent	
		”	158/3A	3 Cent	
		”	150/21	26 Cent	
		”	172/17	14 Cent	
		”	130/17	77 Cent	

No concrete steps have not taken so far for the reclamation of the encroached land. Immediate steps should have been taken to measure the actual land area under possession and actual loss should be ascertained especially the land under possession of Mahadeva Temple. Thereafter necessary legal steps should be initiated for the eviction of encroachers and reclamation of Devaswom Land.

84. KOOTTAPPANA DEVASWOM

84-1.Auction amount not accounted in DFF No.9 and bank account-Loss Rs.3325/-.

(i) An amount of Rs.3025/- was received vide DFF No.1, receipt No.409757 dated 25.05.15 (Auction diary dated 25.05.15) by way of usufructs in Veeracharam Devaswom. But the amount was not seen routed through DFF No.9 cash book and credited in bank

account. This was enquired in to vide Audit Enquiry No.3/19.09.18. But no reply was received. The amount may be recovered from the officer responsible and credited to Devaswom Fund.

(ii) The following amounts received as per auction of pazhakula were not accounted in DFF No.9 cash book and remitted in bank account.

Sl. No.	DFF No.1 receipt/Date	Date of auction as per Diary	Amount (Rs)
01	409774/02.09.15	02.09.15	150
02	409785/10.12.15	10.12.15	150
		Total	300

This was enquired in to vide audit enquiry No.3 dated 19.09.18, but no reply was furnished. Hence urgent steps may be taken to recover the amount with penal interest and remitted the same in Devaswom Fund.

85. ASSISTANT DEVASWOM COMMISSIONER OFFICE NORTH PARAVOOR

85-1. Land Register.

Audit served an enquiry No.4 dated 24.10.17 in connection with Land register seeking some clarification and current status on the following entries, no reply was furnished by the authorities concerned.

- 1) Survey No.318/6 plot having an area of 60 cents belonging to Petty Kannankulangara Devaswom under Naranam sub group is not in possession of the Devaswom authorities.
- 2) A case of litigation is prevailing in the Survey No.484/19 in which the plot having an area of 78 cents belonging to Kunnathkavu Devaswom under Puthoorpally sub group.
- 3) The case has been registered to regain 13 cents in Survey No.82/2 in which a plot having an area of 2 acre 30 cents belonging to Peruvanam Devaswom under Peruvanam sub group.

Necessary steps may be taken to regain the aforesaid plot (Sl.No.1) and the land register may urgently be updated as stipulated in ROC No.6458/99/Land dated 07.10.99 of Secretary, TDB.

86. ASSISTANT DEVASWOM COMMISSIONER OFFICE THRIKKARIYOOR

86-1. Excess Payment of DA arrear – Disallowed Rs. 10,185/-

On verification of voucher No. 83/4-15 (cheque No. 595966 dated 10.04.15) of Chitteswaram Devaswom in Thrikkariyoor group, it was noticed that DA arrear was paid to part time employees for the period from 7/14 to 2/15. Their due DA for 7/14 was 80 % and their drawn DA was 73 % as per the statement. Therefore their eligible DA arrear was 7 %. But as per the voucher the DA drawn from 8/14 to 2/15 was wrongly reckoned as 63 %

instead of the eligible one of 73 % and the calculation was done based on the rate of 73% thereby resulting in an excess payment of 10 % for the said period. Details are given below.

Sl. No.	Name & Designation	Basic Pay	Due DA (80 %)	Drawn DA (73 %)	DA arrear from 7/14 to 2/15		
					Eligible	Paid	Excess (Rs)
1	Sabu .M.K, PT Santhi	4850	3880	3541	2712	6107	3395
2	Amarjith, PT Santhi	4850	3880	3541	2712	6107	3395
3	Narayan Namboothiri, PT Santhi	4850	3880	3541	2712	6107	3395
						Total	10185

An Audit Enquiry (AE No. 3 dated 24.10.17) was served in this regard, but no reply was furnished by the concerned. Hence the excess paid amount of Rs. 10,185/- may be recovered from the officer responsible and remitted to Devaswom Fund.

86-2. Excess Payment of Earned Leave Surrender - Disallowed Rs. 10,505/-

On verification of voucher No. 340/7-15 (cheque No. 595869 dated 01.07.15), it was noticed that 61 days of Earned leave surrender (for the period from 18.01.15 to 17.02.15 & 18.02.15 to 18.03.15) was seen sanctioned to Sri. P. Prasanth, Watcher, Kollapuzha Devaswom. This is irregular, since he was actually eligible only for 20 days of earned leave surrender as per ROC No. 1036/06/Est.1 dated 10.07.06. Details are given below.

Name & Designation	Basic Pay	ELS for 20 days	ELS paid for 61 days	Excess (Rs.)
P. Prasanth, Watcher	3600	5111	15616	10505

An Audit Enquiry (No. 3 dated 24.10.17) was served in this regard. But no reply was furnished. Hence the excess paid amount of Rs. 10,505/- may be recovered from the officer responsible and remitted to Devaswom Fund. Audit infer a lapse of supervision in admitting the claims. Steps may be taken to avoid such irregularities in future.

86-3. National Holiday Allowance - Excess Payment - Disallowed Rs. 9138/-

As per ROC No. 11405/09/OAD dated 23.12.09 the pay and DA to be reckoned for calculating National Holiday Allowance should be the Pay and DA due for the month of March of the calendar year concerned, ie here March 2015. But in the following cases NHA has been calculated taking account of the pay drawn for the month of December 2015. This has resulted in an excess payment as detailed below.

Sl. No.	Name & Designation		Pay	DA	Total	NHA Paid (Total x 13/31)	Excess (Rs.)
<u>Voucher No. 945/12-15, Cheque No. 196298/01.01.16, Kodanadu Devaswom</u>							
1	Sajikumar, Watcher	Amount Admissible	11020	9477	20497	8593	234
		Amount Paid	11320	9735	21055	8827	

Voucher No. 963/01-16, Cheque No. 196301/01.01.16, Chitteeswaram Devaswom							
2	Madhusudanan Potty, Santhi	Amount Admissible	10750	9245	19995	8385	211
		Amount Paid	11020	9477	20497	8596	
3	V. Krishna Kumar, Thali	Amount Admissible	4250	3655	7905	3315	234
		Amount Paid	4550	3913	8463	3549	
4	T.K. Suresh, Sambandhi	Amount Admissible	11320	9735	21055	8830	234
		Amount Paid	11620	9993	21613	9064	
5	M.G. Raghava Kurup, Sambandhi	Amount Admissible	13900	11954	25854	10842	281
		Amount Paid	14260	12263	26524	11123	
6	Krishnan Potti, Santhi	Amount Admissible	14980	12883	27863	11684	312
		Amount Paid	15380	13227	28607	11996	
7	Sarath Kumar, Kazhakam	Amount Admissible	13210	11361	24571	10303	258
		Amount Paid	13540	11644	25184	10561	
8	V. Ganapathy, Santhi	Amount Admissible	15780	13571	29351	12308	312
		Amount Paid	16180	13915	30095	12620	
9	Raman Nair, Kazhakam	Amount Admissible	13900	11954	25854	10842	281
		Amount Paid	14260	12264	26524	11123	
10	Arunjith, PT Santhi	Amount Admissible	4850	4171	9021	3783	257
		Amount Paid	5180	4455	9635	4040	
11	M.N. Narayanan Namboothiri, Santhi	Amount Admissible	4850	4171	9021	3783	343
		Amount Paid	5290	4549	9839	4126	
Voucher No. 977/01-16, Cheque No. 196304/01.01.16, Ramamangalam Devaswom							
12	Sreekumar, Sambandhi	Amount Admissible	12220	10509	22729	9532	257
		Amount Paid	12550	10793	23343	9789	
13	Ajayan, Nadaswaram	Amount Admissible	11320	9735	21055	8830	234
		Amount Paid	11620	9993	21613	9064	
14	Rajani Devi, Thali	Amount Admissible	10210	8781	18991	7964	210
		Amount Paid	10480	9012	19493	8174	
15	M.P. SankaranNamboothiri, Santhi	Amount Admissible	16180	13915	30095	12620	624
		Amount Paid	16980	14603	31583	13244	
16	Parameswaran, Santhi	Amount Admissible	11020	9477	20497	8596	468
		Amount Paid	11620	9993	21613	9064	
17	Prasanth Kumar, Santhi	Amount Admissible	9190	7903	17093	7168	195
		Amount Paid	9440	8118	17558	7363	
18	T. Ajith Kumar, Kazhakam	Amount Admissible	11020	9477	20497	8596	234
		Amount Paid	11320	9735	21055	8830	
Voucher No. 931/01-16, Cheque No. 196203/01.01.16, Alppara Devaswom							
19	M.V. Prakash, Santhi	Amount Admissible	16980	14603	31583	12226	316
		Amount Paid	17420	14981	32401	12542	
20	E.N. Hari, Santhi	Amount Admissible	10210	8781	18991	7964	632
		Amount Paid	11020	9477	20497	8596	
21	GopalakrishnaShenoy, Watcher	Amount Admissible	15780	13571	29351	12308	312
		Amount Paid	16180	13915	30095	12620	
22	Krishnakumar, Sambandhi	Amount Admissible	11320	9735	21055	8830	257
		Amount Paid	11650	10019	21669	9087	
23	Ajikumar, Watcher	Amount Admissible	15380	13227	28607	11996	312
		Amount Paid	15780	13571	29351	12308	
24	P.S. Dinesh, Santhi	Amount Admissible	12880	11077	23957	10046	258
		Amount Paid	13210	11361	24571	10304	
25	G.M. Satheesh, Sambandhi	Amount Admissible	8730	7508	16238	6809	180
		Amount Paid	8960	7705	16665	6989	
26	Sanal Kumar, Sambandhi	Amount Admissible	13900	11954	25854	10842	281
		Amount Paid	14260	12264	26524	11123	
27	R.C.Chandrasekharan Nair, Thali	Amount Admissible	14620	12573	27193	11404	873
		Amount Paid	15740	13536	29276	12277	
28	V.G. Mohanakumar	Amount Admissible	13900	11954	25854	10842	281
		Amount Paid	14260	12264	26524	11123	
29	N.R. Dayani, Kazhakam	Amount Admissible	13210	11361	24571	10304	257
		Amount Paid	13540	11644	25184	10561	
						Total	9138

An Audit Enquiry (AE No. 2 dated 24.10.17) was served in this regard, but no reply was furnished. Hence the excess paid amount of Rs. 9138/- may be recovered from the officer concerned and remitted to Devaswom Fund.

86-3. Annuity pending realisation

The annuity amount due from Government to various Devaswom coming under Assistant Devaswom Commissioner Office, Thrikkariyoor has been noticed pending for a long period. But no action has been found effected to get the amount so far. The details are given below.

Sl. No.	Name of Devaswom	Annuity Amount	Since Pending
1	PD Thrimadura	28.89	1997 onwards
2	PD Keezhilam	6203.13	2000 onwards
3	Petty Vadoor	13.65	2000 onwards
4	KottakkakathuSarppakavu	127.94	2012 onwards
5	EzhumudathuSastha	34.18	2012 onwards
6	PD Kaloor	1896.68	1971 onwards
7	Petty Vayanikkavu	34.18	2012 onwards

Necessary action may be taken to get the pending annuity of above Devaswoms from the Government.

**87. ASSISTANT DEVASWOM COMMISSIONER OFFICE
VAIKOM**

**87-1. Excess Payment of National Holiday Allowance to Temple Employees –
Disallowed Rs. 8792/-**

Temple employees are entitled for National Holiday Allowance (NHA) in every calendar year at the rate of 13 days emoluments as on 31st of March that year vide Board order in ROC No. 11405/09/OAD dated 23.12.9. Hence the temple employees 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 temple employees in Vaikom Devaswom for 2015, the following excess payments of National Holiday Allowance were noticed, due to the erroneous reckoning of basic pay and DA.

(1) Udayapuram Devaswom, Voucher No. 1738/01-16, Cheque No./Date : 190131/01.01.16

Sl. No.	Name & Designation	Basic Pay reckoned for calculation of NHA	DA	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. C. Rajesh Kumar, Sambandhi	14260	13119	27379	11479	14260	12264	26524	11123	356	
2	M.G.Ranjith, Sambandhi	10210	9393	19603	8216	10210	8781	18991	7964	252	
3	N. VenuChettiyar, Nadaswaram	16580	15254	31834	13338	16580	14259	30839	12932	406	
4	P. Ramesh Kumar, Thavil	17380	15990	33370	13988	17380	14947	32327	13556	432	
5	N.R. Ajith Kumar, Watcher	10750	9890	20640	8645	10480	9013	19493	8174	471	As per the Bill Copy Register produced, he was sanctioned increment w.e.f. 01.07.15 raising his pay from Rs. 10480/- to Rs. 10750/-
6	N. Jayaprakash, Watcher	17380	15990	33370	13988	16980	14603	31583	13244	744	As per the Bill Copy Register produced, he was sanctioned increment w.e.f. 01.07.15 raising his pay from Rs. 16980/- to Rs. 17380/-
7	R. Vinod, Santhi	9690	8915	18605	7800	9690	8333	18023	7558	242	
8	S.P. Krishnakumari, Kazhakam	8960	8243	17203	7202	8960	7706	16666	6989	213	
9	C. Suresh Kumar, Sambandhi	14980	13782	28762	12051	14620	12573	27193	11404	647	As per the Bill Copy Register produced, he was sanctioned increment w.e.f. 01.07.15 raising his pay from Rs. 14620/- to Rs. 14980/-
10	P.R. Rama, Thali	9940	9145	19085	7995	9940	8548	18488	7753	242	
11	S. Rajeev, Watcher	12220	11242	23462	9828	12220	10509	22729	9532	296	
									Total	4301	

(2) Vaikom Devaswom, Voucher No. 1717/01-16, Cheque No./Date : 190131/01.01.16

Sl. No.	Name & Designation	Basic Pay reckoned for calculation of NHA	DA	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.K. Shaji, Nadaswaram	14980	12883	27863	11684	14620	12573	27193	11404	280	As per the Bill Copy Register produced, he was sanctioned increment w.e.f. 01.10.15 raising his pay from Rs. 14620/- to Rs. 14980/-
2	C.S. Madhusoodanan, Thakil	14980	12883	27863	11684	14260	12264	26524	11123	561	Consequent on TBHG (vide Page 29 of Service Book) his pay was raised from Rs. 14260/- to Rs. 14980/- w.e.f. 01.05.15
3	P.M. Anil Kumar, Watcher	8960	7706	16666	6989	8730	7508	16238	6809	180	As per the Bill Copy Register produced, he was sanctioned increment w.e.f. 01.09.15 raising his pay from Rs. 8730/- to Rs. 8960/-
4	K.K. Sukumaran, Watcher	17860	15360	33220	13931	17420	14981	32401	13588	343	As per the Bill Copy Register produced, he was sanctioned increment w.e.f. 01.08.15 raising his pay from Rs. 17420/- to Rs. 17860/-
5	VineethVijayakumar, Watcher	8960	7706	16666	6989	8730	7508	16238	6809	180	As per the Bill Copy Register produced, he was sanctioned increment w.e.f. 01.09.15 raising his pay from Rs. 8730/- to Rs. 8960/-
6	K.S. Prakash, Watcher	16980	14603	31583	13244	16580	14259	30839	12932	312	As per the Bill Copy Register produced, he was sanctioned increment w.e.f. 01.07.15 raising his pay from Rs. 16580/- to Rs. 16980/-
7	V.P. Abhilash, Vessel Cleaner	8960	7706	16666	6989	8730	7508	16238	6809	180	As per the Bill Copy Register produced, he was sanctioned increment w.e.f. 01.07.15 raising his pay from Rs. 8730/- to Rs. 8960/-
8	P. Devaki, Thali	10480	9013	19493	8174	9940	8548	18488	7753	421	As per the pay fixation statement for 1 st TBHG her pay was raised from Rs. 9940/- to Rs. 10480/- w.e.f. 02.07.15
9	K.C. Ajith Kumar, Kazhakam	11620	9993	21613	9064	11320	9735	21055	8830	234	As per the Service Book (Page 29) produced, he was sanctioned increment w.e.f. 01.10.15 raisinghis pay from Rs. 11320/- to Rs. 11620/-
									Total	2691	

(3) Keezhoor Devaswom, Voucher No. 1828/01-16, Cheque No./Date : 190131/01.01.16

Sl. No.	Name & Designation	Basic Pay reckoned for calculation of NHA	DA	Total	NHA Paid	Basic Pay as on 31.03.15	DA (@ 86 %)	Total	NHA admissible	Excess	Remarks
1	2	3	4	5	6	7	8	9	10	11 (6-10)	12
1	S/Sri. A.P. Venkita Krishnan, Melsanthi	17420	14981	32401	13587	16980	14603	31583	13244	343	As per the periodical increment statement attached with arrear increment bill for 12/15 vide Vr. No. 1826/01-16 the incumbent was sanctioned increment w.e.f. 01.07.15 raising the pay from Rs. 16980/- to Rs. 17420/-
2	Pankajakshan Pillai, Kazhakam	12220	10509	22729	9532	11920	10251	22171	9298	234	As per the periodical increment statement attached with arrear increment bill for 12/15 vide Vr. No. 1826/01-16 the incumbent was sanctioned increment w.e.f. 01.07.15 raising the pay from Rs. 11920/- to Rs. 12220/-
3	Rajithlal, Sambandhi	11020	9477	20497	8595	10750	9245	19995	8385	210	As per the periodical increment statement attached with arrear increment bill for 12/15 vide Vr. No. 1826/01-16 the incumbent was sanctioned increment w.e.f. 01.07.15 raising the pay from Rs. 10750/- to Rs. 11020/-
4	A.S. Parameswaran Namboothiri, Santhi	14620	12573	27193	11403	14260	12264	26524	11123	280	As per the periodical increment statement attached with arrear increment bill for 12/15 vide Vr. No. 1826/01-16 the incumbent was sanctioned increment w.e.f. 01.07.15 raising the pay from Rs. 14260/- to Rs. 14620/-
5	P.G. Radhamani, Thali	18300	15738	34038	14274	17860	15360	33220	13931	343	As per the periodical increment statement attached with arrear increment bill for 12/15 vide Vr. No. 1826/01-16 the incumbent was sanctioned increment w.e.f. 01.08.15 raising the pay from Rs. 17860/- to Rs. 18300/-
6	Sreekanth Damodaran, Santhi	10480	9013	19493	8174	10210	8781	18991	7964	210	As per the periodical increment statement attached with arrear increment bill for 12/15 vide Vr. No. 1826/01-16 the incumbent was sanctioned increment w.e.f. 01.07.15 raising the pay from Rs. 10210/- to Rs. 10480/-
7	Smt. Girija Kumari, Kazhakam	8960	7706	16666	6989	8730	7508	16238	6809	180	As per the periodical increment statement attached with arrear increment bill for 12/15 vide Vr. No. 1826/01-16 the incumbent was sanctioned increment w.e.f. 01.07.15 raising the pay from Rs. 8730/- to Rs. 8960/-
									Total	1800	

Hence the excess payment of Rs. 8792/- (4301+2691+1800) may be made good from the officer responsible and remitted to Devaswom Fund.

88. ASSISTANT DEVASWOM COMMISSIONER OFFICE
ETTUMANOOR - Observation in Part I - NIL

89. ASSISTANT DEVASWOM COMMISSIONER OFFICE
KOTTAYAM

89-1. National Holiday duty allowance-Excess payment disallowed-Rs.4161/-

As per ROC 11405/09/OAD dated 23.12.09 of the Devaswom Commissioner, National Holiday Allowance is to be paid to the Devaswom employees based on their Pay and DA drawn for the month of March of the previous year. But in Chengalam Devaswom the following cases the temple employees were granted National Holiday Allowance in excess.

Sl. No.	Voucher No.	Name and Designation	Pay	NHA eligible Pay+DA (86%) x13 31	NHA paid (92%)	Excess (Rs)
01	1244/12-15 731225/ 01.01.16	Subramanyan Namboothiri, Santhi	19240	15007	15894	887
02	„	N. Kannan, Watcher	13900	10842	11192	350
03	„	Anilkumar, Sambandhi	14620	11404	12061	657
04	„	Bijuraj, Thakil	11320	8830	9356	526
05	„	Geethakumari, Thali	16580	12932	13672	740
06	„	Kannan.R, Nadaswaram	11620	9064	9597	533
07	„	Krishnakumar, Kazhakam	9940	7753	8221	468
					Total	4161

Though an Audit Enquiry No.1 dated 23.09.17 was served in this regard, no reply received for the same. So, the amount paid in excess Rs.4161/- may be recovered from the officer concerned and remitted to Devaswom Fund.

90. ASSISTANT DEVASWOM COMMISSIONER OFFICE
CHANGANASSERY

90-1. Huge arrears towards rent from PWD bridge section.

The room numbers 3 & 4 of Sumangaly Auditorium, Changanassery Kavu are seen allotted to PWD Bridge section on rent from the 1996 for 3 years at the rate of Rs.308/month. As the agreement was not renewed after elapse of the agreed date, the rentee is not paying the enhanced rate of rent since 1999 resulting in huge arrears towards rent. This is a clear case of negligence from the part of officer responsible. The details of arrear are worked out below.

Sl. No.	Period of rent and rate of hike	Rent received	Rent due with hike	Balance due
01	01.01.99 to 12/01 (15% hike)	308 x 36 = 11088	354 x 36 = 12744	1656
02	01.01.02 to 12/04 (15% hike)	308 x 36 = 11088	407 x 36 = 14652	3564
03	01.01.05 to 12/05 (10% annual hike)	308 x 12 = 3696	448 x 12 = 5376	1680
04	01.01.06 to 12/06	308 x 12 = 3696	493 x 12 = 5916	2220

05	01.01.07 to 12/07	308 x 12 = 3696	542 x 12 = 6504	2808
06	01.01.08 to 12/08	308 x 12 = 3696	596 x 12 = 7152	3456
07	01.01.09 to 12/09	308 x 12 = 3696	656 x 12 = 7872	4176
08	01.01.10 to 12/10	308 x 12 = 3696	722 x 12 = 8664	4968
09	01.01.11 to 12/11	308 x 12 = 3696	794 x 12 = 9528	5832
10	01.01.12 to 12/12	308 x 12 = 3696	873 x 12 = 10476	6780
11	01.01.13 to 12/13	308 x 12 = 3696	960 x 12 = 11520	7824
12	01.01.14 to 12/14	308 x 12 = 3696	1056 x 12 = 12672	8976
13	01.01.15 to 12/15	308 x 12 = 3696	1162 x 12 = 13944	10248
14	01.01.16 to 30.04.16	308 x 4 = 1232	1278 x 4 = 5112	5112
				69300
			18 % interst	12474
				81774

Necessary action may be taken to recover the arrear from PWD bridges section. If recovery is not possible the loss may be realized from the officer responsible who neglected to renew the agreement after the elapse of the agreed date.

90-2. Land encroachment reported by SGO

Land encroachment has been reported in the following Devaswoms by the concerned SGO.

- 1. Thrikkodithanam Devaswom
- 2. Aaramala Devaswom
- 3. Mankombu Devaswom
- 4. Palliyarakkave Devaswom
- 5. Ramankari Devaswom
- 6. Vazhappally Devaswom

The action taken in this respect may be intimated to audit.

**91. ASSISTANT DEVASWOM COMMISSIONER OFFICE
MUNDAKKAYAM**

91-1. Hill Tract Allowance claimed-Disallowed Rs.9206/-

As per appendix IX of KSR Part II, Hill Tract Allowance is admissible in Mundakkayam area upto Mundakkayam bridge in Endayar on Kottayam-Kumali Road only. So Hill Tract Allowance is not admissible in the area where Mundakkayam Assistant Devaswom Commissioner Office is situated. Hence the amount drawn as Hill Tract Allowance as detailed below is disallowed in audit.

Sl. No.	Voucher No./ Month	Name & Designation	Cheque No./Date	HTA Claimed (Rs)
01	33/4-15	M.J. Jyothilakshmi, LDC	488499/06.04.15	260
02	34/4-15	M.J. Jyothilakshmi, LDC (SEL)	„	260
03	36/4-15	R.Ravisankar, AC	„	280
04	53/4-15	Binu.V.R., LDC	806481/06.04.15	200
05	53/4-15	Usha.P.R., LDC	„	200
06	140/5-15	M.J. Jyothilakshmi, LDC	488404/04.05.15	260
07	142/5-15	R.Ravisankar, AC	„	280
08	168/5-15	Binu.V.R., LDC	488411/04.05.15	200
09	168/5-15	Usha.P.R, LDC	„	200

10	220/6-15	R.Ravisankar, AC	488458/01.06.15	280
11	221/6-15	S.Rajmohan, JS	„	205
12	223/6-15	M. Damodaran Potty, HC	„	280
13	224/6-15	S.Rajmohan, JS	„	280
14	„	M. Damodaran Potty, HC	„	280
15	„	M.J. Jyothilakshmi, LDC	„	260
16	336/7-15	R.Ravisankar, AC AC office Mundakkayam	488386/01.07.15	280
17	340/7-15	S.Rajmohan, JS, AC office Mundakkayam	„	280
18	340/7-15	M. Damodaran Potty, HC, AC office Mundakkayam	„	280
19	340/7-15	M.J. Jyothilakshmi, LDC	„	260
20	371/7-15	Binu.V.R (Provisional) AC office Mundakkayam	„	200
21	371/7-15	Usha.P.R., (Provisional) AC office Mundakkayam	„	200
22	449/8-15	S.Rajmohan, JS, AC office Mundakkayam	707140/01.08.15	280
23	449/8-15	M. Damodaran Potty, HC, AC office Mundakkayam	„	280
24	449/8-15	M.J. Jyothilakshmi, LDC, AC office Mundakkayam	„	260
25	451/8-15	Binu.V.R. (Provisional) AC office Mundakkayam	„	200
26	451/8-15	Usha.P.R. (Provisional) AC office Mundakkayam	„	200
27	545/9-15	M. Damodaran Potty, HC, AC office Mundakkayam	707166/01.09.15	280
28	545/9-15	M.J. Jyothilakshmi, LDC, AC office Mundakkayam (Pay from 01.08.15 to 07.08.15)	„	63
29	545-9-15	S.Rajmohan, JS, AC office Mundakkayam (Pay from 01.08.15 to 02.08.15)	„	18
30	655/10-15	Binu.V.R, LDC (Provisional) AC office Mundakkayam	707194/01.10.15	200
31	655/10-15	Usha.P.R, LDC (Provisional) AC office Mundakkayam	„	200
32	752/11-15	Binu.V.R, LDC (Provisional) AC office Mundakkayam	707224/02.11.15	200
33	752/11-15	Usha.P.R, LDC (Provisional) AC office Mundakkayam	„	200
34	842/12-15	Binu.V.R., LDC	207249/01.12.15	200
35	842/12-15	Usha.P.R., LDC	„	200
36	1007/1-16	Binu.V.R., LDC	707275/01.01.16	200
37	1007/1-16	Usha.P.R., LDC	„	200
38	1104/2-16	Binu.V.R., LDC	707303/01.02.16	200
39	1104/2-16	Usha.P.R., LDC	„	200
40	1190/3-16	Binu.V.R., LDC	238625/01.03.16	200
41	1190/3-16	Usha.P.R., LDC	„	200
			Total	9206

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

91-2. National Holiday Allowance granted in excess- Amount Disallowed Rs.20960/-

National Holiday Allowance is eligible for temple employees, who performed duty on National Holidays, based on the pay and DA drawn for the month of March in a calendar year concerned. While verifying vouchers pertaining to National Holiday Allowance bills for the year 2015, the following cases of excess payment were noticed.

Sl. No.	Vr. No. & Cheque No.	Name of Devaswom	Name of Employee	Pay	DA 86%	NHA eligible for 13 days $\frac{(\text{Pay} + \text{DA}) \times 13}{31}$	NHA Granted	Excess (Rs)
01	982/1-16 707274/ 01.01.16	Grade I Kodungoor	E.P. Anilkumar Melsanthi	11620	9993	9064	9365	301
02	„	„	K.N. Anilkumar Keezhsanthi	9690	8333	7558	7809	251
03	„	„	K.C. Mohanakumar Kazhakom	16980	14603	13244	13685	441
04	„	„	G.Unnikrishnan Nadaswaram	16980	14603	13244	13685	441
05	„	„	M.S.Suresh, Thakil	11920	10251	9298	9607	309
06	„	„	M.G.Gopakumar Sambandhi	11920	10251	9298	9607	309
07	„	„	M.G.Krishnakumar Sambandhi	11620	9993	9064	9365	301
08	„	„	A.V.Anoop, Thakil	11620	9993	9064	9365	301
09	„	„	D.Suma, FT.Thali	9190	7903	7168	7407	239
10	„	Grade II Ilampally	Unnikrishna Sarma Thali	8960	7706	6989	7221	232
11	„	„	K.A. Ramachandran Thali	14980	12883	11684	12073	389
12	„	Grade II Vettikkadu	Hainesh Achari Thali	9440	8118	7363	7608	245
13	„	„	Harikrishnan, Thakil	8960	7706	6989	7221	232
14	„	Grade II Kadukadavu	T.S.Suresh, Thali	10210	8781	7964	8229	265
15	„	„	P.K.Raghu FT. Kazhakom	17420	14981	13588	14040	452
16	„	Grade II Valiyakadu	M.D.Vinod, Thali	4850	4171	3783	3909	126
17	986/1-16 707274/ 01.01.16	Grade I Peerumedu	Vasudevan Potty Melsanthi	13540	11644	10561	10913	352
18	„	„	T.S.Harikumar, Keezhsanthi	11320	9735	8830	9123	293
19	„	„	Sandeep, Thakil	7000	6020	5460	5642	182
20	„	„	Renjith, Sambandhi	7000	6020	5460	5642	182

21	„	„	Padmasenan Sambandhi	15380	13227	11996	12418	422
22	„	„	Krishnankutty, Thali	17780	15291	13868	14330	462
23	„	Grade II Vandiperiyar	E.D.Krishnakumar Thali	9440	8118	7363	7608	245
24	990/1-16 707274/ 01.01.16	Grade I Thidanadu	P.Mahesh, Santhi	9690	8333	7558	7802	244
25	„	„	V.C.Venugopal Thakil	14980	12883	11684	12061	377
26	„	„	T.N.Anilkumar Nadaswaram	14260	12264	11123	11482	359
27	„	„	K.Surendran Pillai Kazhakom	13210	11361	10304	10636	332
28	„	„	M.B.Aneeshkumar Sambandhi	8960	7706	6989	7214	225
29	„	Grade I Thidanadu	Sakthidharan Nair, Watcher	12220	10509	9532	9839	307
30	„	Grade II Vatakkavu	K. Manoj, Santhi	11020	9477	8596	8873	277
31	„	„	R.Ramadevi, Kazhakom	8960	7706	6989	7214	225
32	995/1-16 707274/ 01.01.16	Grade I Cheruvally	H.B.Easwaran Melsanthi	15780	13571	12308	12706	398
33	„	„	Sadhusoodanan Potty Keezhsanthi	10480	9013	8174	8348	174
34	„	„	Sarathchandran Sambandhi	9940	8548	7753	8003	250
35	„	„	Sreekumar Sambandhi	17420	14981	13588	14026	438
36	„	„	Manoj, Nadaswaram	9190	7903	7168	7400	232
37	„	„	Suresh, Thakil	15380	13227	11996	12384	388
38	„	„	Sivan Pillai, Watcher	15780	13571	12308	12706	398
39	„	„	Sasikumar Kazhakom	8730	7508	6809	7029	220
40	„	Grade II Chenappadi	Jayakrishnan, Santhi	9690	8333	7558	7802	244
41	„	„	Ajikumar, Kazhakom	11620	9993	9064	9356	292
42	„	„	Damodaran Namboothiri, Santhi	10210	8781	7964	8221	257
43	„	„	Sreejith, Kazhakom	14620	12573	11404	11771	367
44	999/1-16 707274/ 01.01.16	Grade I Chirakkadavu	M.N. Subrahmanyam Namboothiri Melsanthi	16180	13915	12620	13028	408

45	„	„	Babu Namboothiri Keezhsanthi	8960	7706	6989	7214	225
46	„	„	Pradeepkumar Keezhsanthi	8960	7706	6989	7214	225
47	„	„	Sethu.S. Nair, Thakil	14260	12264	11123	11482	359
48	„	„	Sunilkumar Nadaswaram	11620	9993	9064	9356	292
49	„	„	K.T. Rajesh Kazhakom	9440	8118	7363	7601	238
50	„	„	A.S.Sunilkumar Sambandhi	11320	9735	8830	9114	284
51	„	„	Vinodkumar Sambandhi	9190	7903	7168	7400	232
52	„	„	Vijalakshmi, Thali	17860	15360	13931	14380	449
53	„	„	Sureshkumar, Watcher	10750	9245	8385	8655	270
54	„	Grade II Madurameena kshi	Manoj, Santhi	10510	9039	8198	8462	264
55	„	„	Sreekumar Kazhakom	17860	15360	13931	14380	449
56	„	Grade II Ganapathiyarkovil	Kesavan Nampoothiri Santhi	17860	15360	13931	14380	449
57	„	„	Haridas, Kazhakom	9690	8333	7558	7802	244
58	„	Grade II Sivankovil	Vinod, Santhi	16580	14259	12932	13350	418
59	1003/1-16 707274/ 01.01.16	Grade II Mundakkayam	Maheswaran Nampoothiri Santhi	9940	8548	7753	8008	255
60	„		Chandrasekharan Nair, Kazhakom	14260	12264	11123	11479	356
61	„		Sajikumar, Sambandhi	17860	15360	13931	14378	447
62	„		Sureshkumar Watcher	13540	11644	10561	10907	346
63	„		Radhamani, Thali	9940	8548	7753	8008	255
64	„	Grade II Cherumala	Vikraman Namboothiri, Santhi	16180	13915	12620	13026	406
65	„	„	Unni, Sambandhi	9690	8333	7558	7800	242
66	„	Grade II Kodukappalam	Sunilkumar, Santhi	9690	8333	7558	7800	242
67	„	Grade II Pazhaya pashchima	Sreenivasan Namboothiri, Santhi	10750	9245	8385	8658	273
68	„	„	Sreekumar, Kazhakom	14260	12264	11123	11479	356
							Total	20960

The excess paid amount of Rs.20960/- may be recovered from the officer responsible and remitted to Devaswom Fund.

91-3. Annuity Register.

The annuity amount to be received to Thidanadu Devaswom and Erumeli Devaswom in Mundakkayam group is Rs.3573/- and Rs.2646/- respectively.

On verification of annuity register, annuity collected from the concerned in respect of Thidanadu and Erumeli Devaswom was only upto the year 2006. Hence urgent steps may be taken for the procurement of annuity amounts for the remaining years from the government without fail.

**92. ASSISTANT DEVASWOM COMMISSIONER OFFICE
THIRUVALLA**

92-1. National Holiday Allowance - Excess Payment – Disallowed Rs. 14,392/-

As per ROC No. 11405/09/OAD dated 23.12.09, the Pay and DA drawn for the month of March is to be taken for the calculation of National Holiday Allowance, but on verification of voucher No. 1252/02-16, it is noticed that the following employees were paid excess allowance due to the erroneous calculation of Pay and DA (ie based on the month of 01/2016 instead of 3/2015). The details are given below.

Sl. No.	Name & Designation	Pay	DA	Total	NHA for 13 days	Excess (Rs)
1	Narayanan Namboothiri, Melsanthi					
	Amount Paid (Pay as on 01/16)	11620	10690	22310	9668	604
	Amount Eligible (Pay as on 03/15)	11620	9993	21613	9064	
2	M. Sankaran Namboothiri, Keezhsanthi					
	Amount Paid (Pay as on 01/16)	16180	14885	31065	13461	841
	Amount Eligible (Pay as on 03/15)	16180	13914	30095	12620	
3	B. Ramesh Kumar, Watcher					
	Amount Paid (Pay as on 01/16)	14620	13450	28070	12164	761
	Amount Eligible (Pay as on 03/15)	14620	12573	27193	11403	
4	Sivaprasad, Watcher					
	Amount Paid (Pay as on 01/16)	8730	8032	16762	7264	634
	Amount Eligible (Pay as on 03/15)	8500	7310	15810	6630	
5	Prasanth .G. Namboothiri, Santhi					
	Amount Paid (Pay as on 01/16)	9440	8685	18125	7854	865
	Amount Eligible (Pay as on 03/15)	8960	7706	16666	6989	
6	A.S. Gopakumar, Kazhakam					
	Amount Paid (Pay as on 01/16)	11920	10966	22886	9917	1087
	Amount Eligible (Pay as on 03/15)	11320	9735	21055	8830	
7	Yogesh Kumar, Santhi					
	Amount Paid (Pay as on 01/16)	10210	9393	19603	8495	531
	Amount Eligible (Pay as on 03/15)	10210	8781	18991	7964	
8	V.S. Harikumar Namboothiri, Santhi					
	Amount Paid (Pay as on 01/16)	10210	9393	19603	8495	742
	Amount Eligible (Pay as on 03/15)	9440	8548	18488	7753	
9	Gireesh Kumar .N.S, Watcher					
	Amount Paid (Pay as on 01/16)	10750	9890	20640	8944	770
	Amount Eligible (Pay as on 03/15)	10480	9012	19493	8174	
10	P.N. Sreekumaran Namboothiri, Santhi					
	Amount Paid (Pay as on 01/16)	14980	13782	28762	12463	1340
	Amount Eligible (Pay as on 03/15)	14260	12264	26524	11123	
11	V.K. Surendra Prasad, Watcher					
	Amount Paid (Pay as on 01/16)	15780	14517	30297	13129	821

	Amount Eligible (Pay as on 03/15)	15780	13571	29351	12308	
12	C. Jayachandran, Kazhakam					
	Amount Paid (Pay as on 01/16)	12550	11546	24096	10442	910
	Amount Eligible (Pay as on 03/15)	12220	10509	22729	9532	
13	Sajitha .P.T, Thali					
	Amount Paid (Pay as on 01/16)	9940	9145	19085	8270	907
	Amount Eligible (Pay as on 03/15)	9440	8118	17558	7363	
14	V.S. Muraleedharan Namboothiri, Santhi					
	Amount Paid (Pay as on 01/16)	14980	13782	28762	12463	1059
	Amount Eligible (Pay as on 03/15)	14620	12573	27193	11404	
15	E.K. Vasudevan Namboothiri, Santhi					
	Amount Paid (Pay as on 01/16)	17860	16431	34291	14859	1271
	Amount Eligible (Pay as on 03/15)	17420	14981	32401	13588	
16	G. Pushpakumar, Kazhakam					
	Amount Paid (Pay as on 01/16)	17920	16026	33446	14493	1249
	Amount Eligible (Pay as on 03/15)	16980	14603	31583	13244	
					Total	14392

The amount of Rs. 14,392/- may be recovered from the officer responsible and remitted to Devaswom Fund (Audit Enquiry No. 8 dated 19.06.18).

92-2. Excess drawal of HRA - Disallowed Rs. 24,460/-

As per ROC No. 2000/2011/Est. 1 dated 01.07.11 the actual working places of the employees whose working place come under the category of ‘other place’ (Para 13 of the Pay Revision) is eligible for HRA @ Rs. 250/- only. But on verification of pay and allowance bills of employees of Thiruvalla Group, the following excess drawals towards HRA in various Devaswoms were observed.

The details are given below.

Sl. No.	Name & Designation	Name of Devaswom	Vr. No, Cheque No./Date	Basic Pay	HRA Paid	HRA Eligible	Excess (Rs.)
1	R. Geethakrishnan, SGO	Kaviyoor	11/4-15 012279/07.04.15	22920	550	250	300
2	Sreedharan Namboothiri, Santhi	Nannoor	55/4-15 012279/07.04.15	16980	550	250	300
3	K.N. Anil Kumar, Kazhakam	”	55/4-15 012279/07.04.15	13210	550	250	300
4	Govindan Namboothiri, Santhi	Palliyarathalam	60/4-15 012279/07.04.15	14260	550	250	300
5	Sujatha, Kazhakam	”	55/4-15 012279/07.04.15	9440	390	250	140
6	Geethanandan, Santhi	Vembalathrikka	60/4-15 012279/07.04.15	11020	390	250	140
7	Sasikumar, Kazhakam	”	60/4-15 012279/07.04.15	9190	390	250	140
8	Rajesh, Santhi	Dwarakapushkara	60/4-15 012279/07.04.15	9940	390	250	140
9	K.V. Eswaran Namboothiri, Santhi	Anthimahakalan	65/4-15 012279/07.04.15	14620	550	250	300
10	K.E. Sankaran Namboothiri, Santhi	Karakkal koottummel	”	12550	390	250	140
11	R. Geethakrishnan, SGO	Kaviyoor	164/5-15 491531/02.05.15	22920	550	250	300
12	N. Sreedharan Namboothiri, Santhi	Nannoor	172/5-15 491531/02.05.15	16980	550	250	300
13	K.N. Anil Kumar, Kazhakam	”	”	13210	550	250	300
14	Govindan Namboothiri, Santhi	Palliyarathalam	177/5-15 491531/02.05.15	14260	550	250	300

15	Sujatha, Kazhakam	”	”	9440	390	250	140
16	Geethanandan, Santhi	Vembalathrikka	”	11020	390	250	140
17	Sasikumar, Kazhakam	”	”	9190	390	250	140
18	Rajesh, Santhi	Dwarakapushkara	”	9940	390	250	140
19	K.V. Eswaran Namboothiri, Santhi	Anthimahakalan	189/5-15 491531/02.05.15	14620	550	250	300
20	K.E. Sankaran Namboothiri, Santhi	Karakkal koottummel	”	12550	390	250	140
21	R. Geethakrishnan, SGO	Kaviyoor	273/6-15 491574/01.06.15	22920	550	250	300
22	N. Sreedharan Namboothiri, Santhi	Nannoor	282/6-15 491574/01.06.15	16980	550	250	300
23	K.N. Anil Kumar, Kazhakam	”	”	13210	550	250	300
24	K.V. Eswaran Namboothiri, Santhi	Anthimahakalan	289/6-15 491574/01.06.15	14620	550	250	300
25	K.E. Sankaran Namboothiri, Santhi	Karakkal koottummel	”	12550	390	250	140
26	Govindan Namboothiri, Santhi	Palliyarathalam	299/6-15 491574/01.06.15	14260	550	250	300
27	Sujatha, Kazhakam	”	”	9440	390	250	140
28	Geethanandan, Santhi	Vembalathrikka	”	11020	390	250	140
29	Sasikumar, Kazhakam	”	”	9190	390	250	140
30	Rajesh, Santhi	Dwarakapushkara	”	9940	390	250	140
31	N. Sreedharan Namboothiri, Santhi	Nannoor	408/7-15 491621/01.07.15	16980	550	250	300
32	K.N. Anil Kumar, Kazhakam	”	”	13900	550	250	300
33	K.E. Sankaran Namboothiri, Santhi	Karakkal koottummel	416/7-15 491621/01.07.15	12550	390	250	140
34	K.V. Eswaran Namboothiri, Santhi	Anthimahakalan	”	14620	550	250	300
35	Govindan Namboothiri, Santhi	Palliyarathalam	421/7-15 491621/01.07.15	14260	550	250	300
36	Sujatha, Kazhakam	”	”	9440	390	250	140
37	Geethanandan, Santhi	Vembalathrikka	”	11020	390	250	140
38	Sasikumar, Kazhakam	”	”	9190	390	250	140
39	Rajesh, Santhi	Dwarakapushkara	”	9940	390	250	140
40	R. Geethakrishnan, SGO	Kaviyoor	423/7-15 491621/01.07.15	22920	550	250	300
41	N. Sreedharan Namboothiri, Santhi	Nannoor	519/8-15 491672/01.08.15	17420	550	250	300
42	K.N. Anil Kumar, Kazhakam	”	”	14260	550	250	300
43	Govindan Namboothiri, Santhi	Palliyarathalam	530/8-15 491672/01.08.15	14260	550	250	300
44	Sujatha, Kazhakam	”	”	9440	390	250	140
45	Rajesh, Santhi	Dwarakapushkara	”	9940	390	250	140
46	Sankaran Namboothiri, Santhi	Karakkal koottummel	537/8-15 491672/01.08.15	12550	550	250	300
47	R. Geethakrishnan, SGO	Kaviyoor	546/8-15 491672/01.08.15	23480	550	250	300
48	K.V. Eswaran Namboothiri, Santhi	Anthimahakalan	538/8-15 491672/01.08.15	14620	390	250	140
49	Geethanandan,	Vembalathrikka	530/8-15 491672/01.08.15	11020	390	250	140

	Santhi						
50	Sajikumar, Kazhakam	”	”	9190	390	250	140
51	N. Sreedharan Namboothiri, Santhi	Nannoor	626/8-15 491709/25.08.15	17420	550	250	300
52	K.N. Anil Kumar, Kazhakam	”	”	14260	550	250	300
53	K.E. Sankaran Namboothiri, Santhi	Karakkal koottummel	642/8-15 491709/25.08.15	12550	390	250	140
54	K.V. Eswaran Namboothiri, Santhi	Anthimahakalan	”	14620	550	250	300
55	R. Geethakrishnan, SGO	Kaviyoor	656/8-15 491709/25.08.15	19740	550	250	300
56	M. Govindan Namboothiri, SGO	Kunnamthanam	”	17860	550	250	300
57	Visakh .H. Nair, SGO	Kuratty	”	9940	390	250	140
58	Govindan Namboothiri, Santhi	Palliyarathalam	671/8-15 491709/25.08.15	14260	550	250	300
59	Sujatha, Kazhakam	”	”	9440	390	250	140
60	Geethanandan, Santhi	Vembalathrikka	”	11020	390	250	140
61	Sajikumar, Kazhakam	”	”	9190	390	250	140
62	Rajesh, Santhi	Dwarakapushkara	”	9940	390	250	140
63	R. Geethakrishnan, SGO	Kaviyoor	798/10-15 023411/01.10.15	23480	550	250	300
64	M. Govindan Namboothiri, SGO	Kunnamthanam	”	17860	550	250	300
65	R. Geethanandan, Santhi	Vembalathrikka	807/10-15 023411/01.10.15	11020	390	250	140
66	Sajikumar, Kazhakam	”	”	9190	390	250	140
67	K.N. Anil Kumar, Kazhakam	Nannoor	815/10-15 023411/01.10.15	14260	550	250	300
68	K.E. Sankaran Namboothiri, Santhi	Karakkal koottummel	819/10-15 023411/01.10.15	12550	390	250	140
69	N. K. Sreedharan Namboothiri, Santhi	Anthimahakalan	”	17420	550	250	300
70	K.V. Eswaran Namboothiri, Santhi	”	”	12590	550	250	300
71	K.E. Sankaran Namboothiri, Santhi	Karakkal koottummel	903/11-15 023993/02.11.15	12550	390	250	140
72	N. K. Sreedharan Namboothiri, Santhi	Anthimahakalan	”	17420	550	250	300
73	K.N. Anil Kumar, Kazhakam	Nannoor	905/11-15 023993/02.11.15	12264	550	250	300
74	K.E. Sankaran Namboothiri, Santhi	Karakkal koottummel	1030/12-15 024035/01.12.15	12250	390	250	140
75	”	”	1117/01-16 024706/01.01.16	12550	550	250	300
76	”	”	1228/02-16 024749/01.02.16	12550	550	250	300
77	”	”	1332/03-16 024800/03.03.16	12550	550	250	300
78	N. K. Sreedharan Namboothiri, Santhi	Anthimahakalan	1030/12-15 024035/01.12.15	17420	550	250	300
79	”	”	1117/01-16 024706/01.01.16	17420	550	250	300
80	”	”	1228/03-16 024749/01.02.16	17420	550	250	300
81	”	”	1332/03-16 024800/03.03.16	17420	550	250	300
82	Geethanandan, Santhi	Vembalathrikka	1113/01-16 024706/01.01.16	11020	390	250	140
83	”	”	1014/12-16 024035/01.12.15	11020	390	250	140

84	”	”	1231/02-16 024749/01.02.16	11020	390	250	140
85	”	”	1382/03-16 491725/09.03.16	11020	390	250	140
86	Sajikumar, Kazhakam	”	1113/01-16 024706/01.01.16	9190	390	250	140
87	”	”	1014/12-15 024035/01.12.15	9190	390	250	140
88	”	”	1231/02-16 024749/01.02.16	9190	390	250	140
89	”	”	1382/03-16 491725/09.03.16	9190	390	250	140
90	R. Geethakrishnan, SGO	Kaviyoor	1036/12-15 024055/01.12.15	23480	550	250	300
91	”	”	1136/01-16 024706/01.01.16	23480	550	250	300
92	”	”	1245/02-16 024749/01.02.16	23480	550	250	300
93	”	”	1336/03-16 102430/03.03.16	25280	550	250	300
94	M. Govindan Namboothiri, SGO	Kunnamthanam	1036/12-15 24055/01.12.15	17860	550	250	300
95	”	”	1136/01-16 024706/01.01.16	18300	550	250	300
96	”	”	1245/02-16 024749/01.02.16	18300	550	250	300
97	”	”	1377/03-16 491722/01.03.16	18300	550	250	300
98	Visak .H. Nair, SGO	Kuratty	1036/12-15 024055/01.12.15	9940	550	250	300
99	”	”	1136/01-16 024706/01.01.16	9940	550	250	300
100	”	”	1245/02-16 024749/01.02.16	9940	550	250	300
101	”	”	1403/03-16 19508/01.03.16	9940	550	250	300
102	S. N. Narayanan Namboothiri	Nannoor	1231/02-16 024749/01.02.16	16980	550	250	300
103	”	”	1374/02-16 491722/04.03.16	16980	550	250	300
104	K.N. Anil Kumar, Kazhakam	”	14260/01-16 024749/01.02.16	14260	550	250	300
105	”	”	1374/02-16 491722/04.03.16	16980	550	250	300
						Total	24460

An Audit Enquiry was served in this regard (No. 1 dated 19.06.18), but no reply was furnished. Hence the amount of Rs. 24,460/- may be recovered from the officers responsible and remitted to Devaswom Fund.

92-3. Wrong totalling of allowance bill – Loss Rs. 10,811/-

On verification of allowance bills of various Devaswoms under Thiruvalla Group, excess drawal of allowances due to erroneous totalling was noticed. Details are given below.

Sl. No.	Voucher No.	Cheque No./ Date	Name of Devaswom	Actual total	Amount drawn as per Cash book	Excess Drawn
01	19/4-15	012279/07.04.15	Kurati	182834	186714	3880
02	45/4-15	”	Thiruvalla	173181	180112	6931
					Total	10811

This was brought to the notice of the Assistant Devaswom Commissioner vide Audit Enquiry No. 4 dated 19.06.18, but no reply was received. Hence the amount of Rs. 10,811/- may be realized from the officer responsible and remitted to Devaswom Fund.

93. ASSISTANT DEVASWOM COMMISSIONER OFFICE
ARANMULA

93-1. Disbursement of Annadanam Supplier cost to various Devaswoms without verifying actual expenditure - amount objected in audit Rs. 13,77,023/-

Supplier cost of Annadanams were seen claimed by various Administrative Officers/Sub Group Officers without submitting records in proof of actual expenditure towards Annadanam. Stock register of groceries, cash bills of items purchased etc should invariably be produced and verified by Assistant Devaswom Commissioner of Devaswoms before sanctioning supplier cost. Whereas in the following cases no such documentary evidences were produced. Though an Audit Enquiry (No. 10 dated 27.06.18) was served, no reply was furnished.

Sl. No.	Voucher No./ Month	Name of Devaswom	Period	Supplier cost claimed
1	2569/2-16	Aranmula	24.12.15 to 24.01.16	183598
2	2622/2-16	Chenganoor Grade - I	16.01.16 to 31.01.16	175131
3	2626/2-16	Valiya Koikkal Grade - I	04.01.16 to 31.01.16	81808
4	2625/2-16	Malayalappuzha	01.02.16 to 15.02.16	485541
5	2770/2-16	”	16.02.16 to 29.02.16	450945
			Total	13,77,023

As the payment was seen claimed without producing actual details of expenditure met towards the item, cash bills, stock register etc, the entire expenditure as shown above amounting to Rs. 13,77,023/- is objected in audit.

93-2. Traveling Allowance bills exceeding ceiling limit- Amount disallowed Rs. 1,22,004/-

While verifying the vouchers for the year 2015-16, the following officers claims their Travelling allowances amount exceeding the admissible month/quarterly ceiling limits. The details are as follows.

Sl. No.	Name, Designation, Pay	Month of claim	Voucher No.	Cheque No./ Date	Amount (Rs.)	Quarterly Total	Quarterly ceiling limit	Excess drawn (Rs.)
01	P.R.Anitha Thiruvabharanam Commissioner Rs.52000/- Jurisdiction over more than two districts	10/2013	450/5-15	010561/ 07.05.15	5750	19875	7560	12315
02		11/2013	451/5-15	„	7750			
03		12/2013	452/5-15	„	6375			
04		01/2014	449/5-15	„	6000	21500	7560	13940
05		02/2014	448/5-15	„	7375			
06		03/2014	447/5-15	„	8125			
07		04/2014	940/7-15	011012/1 3.07.15	5125	18750	7560	11190
08		05/2014	941/7-15	„	6000			
09		06/2014	942/7-15	„	7625			
10		07/2014	943/7-15	„	8125	24950	7560	17390
11		08/2014	944/7-15	„	9500			
12		09/2014	945/7-15	„	7325			
								54835
01	Radhakrishnan, Smith, Thiruvabharanam Commissioner Office Rs.12880/- Jurisdiction over more than two	03/2014	345/5-15	010483/0 2.05.15	3610	8670	1680+20% (monthly ceiling)	(Exceed ed monthly ceiling)
02		04/2014	346/5-15	„	2363			
03		05/2014	347/5-15	„	3264	8670	5040	3630
04		06/2014	348/5-15	„	3043			
05		08/2014	350/5-15	„	2181		1680+20%	Rs.165/-

	districts						(monthly ceiling)	(Exceeded monthly ceiling limit on 8/2014)
06		01/2015	715/6-15	„	4826	12570	5040	7530
07		02/2015	716/6-15	„	1776			
08		03/2015	717/6-15	„	5968			
09		04/2015	718/6-15	„	2206	7762	5040	2722
10		05/2015	1051/8-15	0011037/01.08.15	3101			
11		06/2015	1052/8-15	„	2455			
								15641
01	R. Ayyapparajan Duffedar,	02/2015	610/6-15	0010602/01.06.15	3905	8151	3360 (two months)	4791
02	Thiruvabharanam	03/2015	611/6-15	„	4246			
03	Commissioner Office	04/2015	1141/8-15	0011078/11.08.15	1253	11725	5040	6685
04	Rs.20793/- Jurisdiction over more than two districts	05/2015	1142/8-15	„	896			
05		06/2015	1143/8-15	„	9576			
06		07/2015	1144/8-15	„	3689		1680+20% (monthly ceiling)	1673
								13149
01	S.Venugopal, Assistant Engineer (NC)	03/2015	1369/9-15	12816/01.09.15	6698		2520+20% (monthly ceiling)	3674
02	Rs.25280/- Jurisdiction over more than two districts	04/2015	1369/9-15	„	5730	20838	7560	13278
03		05/2015	1369/9-15	„	8580			
04		06/2015	1369/9-15	„	6528			
05		07/2015	1369/9-15	„	8680	28987	7560	21427
06		08/2015	1783/11-15	12275/02.11.15	10662			
07		09/2015	1782/11-15	„	9645			
								38379
							Total	122004

The reason for this excess payment was sought vide Audit Enquiry No.11 dated 27.06.18, but no reply has been received so far. The amount of Rs. 1,22,004/- may be recovered from the officer responsible and remitted to Devaswom Fund.

93-3. Discrepancies noticed in the maintenance of remittance accounts

On verification of remittance chalans and chalan counter sign register with bank scroll of the remittance accounts (A/c No.121-1-1548 of Dhanalakshmi Bank Pathanamthitta), audit noticed some serious lapses in the upkeep of remittance chalans and chalan countersign register as detailed below.

(a) Lapses noticed in the remittance of kanikka of Major Devaswoms

The remittance from Major Devaswoms especially kanikka is not properly recorded in chalan countersign register. In some cases, the chalans are not available for verification. Discrepancies noticed are given below.

Sl. No.	Chalan No./Date	Amount (Rs.)	Remarks
01	No chalan/04.04.15	325420	Malayalappuzha Devaswom
02	321A/30.05.15	329314	Malayalappuzha Devaswom - not recorded in chalan countersign register
03	630/29.07.15	399820	„
04	728/12.08.15	627253	„
05	996/30.09.15	813925	Kanikka (Malayalappuzha Devaswom) not recorded in chalan countersign register
06	1323/19.11.15	445565	„
07	1490/16.12.15	421000	Valiakoikal Devaswom, Kanikka not recorded in chalan countersign register
08	1500/21.12.15	270111	Malayalappuzha Devaswom- not recorded in chalan countersign register
09	1552/28.12.15	641389	Malayalappuzha Devaswom - not recorded
10	Chalan not numbered /18.01.16	141520	Omalloor Devaswom- Kanikka not recorded in chalan countersign register
11	1674/20.01.16	341435	Kanikka (Malayalappuzha Devaswom) - not recorded in chalan countersign register
12	1933/09.03.16	856715	„
13	2187/24.03.16	2579990	Malayalappuzha Devaswom -auction not recorded in chalan countersign register
14	2188/24.03.16	2300101	„

(b) Laxity noticed in the upkeepment of chalans and chalan countersign register.

Audit find various instances showing the negligence and laxity from the part of responsible officer in the maintenance of records related to remittance such as chalans and chalan countersign register as shown below.

Sl. No.	Chalan No./Date	Amount (Rs.)	Remarks
01	Chalan not numbered	329066/13.06.15	Malayalappuzha Devaswom not entered in chalan counter sign register and chalan not maintained
02	„	15694/15.06.15	Chadayamangalam Devaswom not recorded in chalan counter sign register and no chalan number
03	„	94805/19.06.15	Kanikka Omalloor Devaswom not entered in chalan counter sign register
04	439/25.06.15	63913	In chalan counter sign register another chalan is recorded with the same number amount Rs.29840/-
05	490/01.07.15	2700	No chalan
06	766/22.08.15		As per chalan counter sign register amount is Rs.661126/- as per chalan and bank scroll is Rs. 261126/-
07	826/25.08.15	61130	Not recorded in chalan counter sign register
08	842/04.09.15	287672/50	Amount not recorded in chalan counter sign register. As per chalan counter sign register, recorded as Omalloor Devaswom and as per chalan Malayalappuzha Devaswom
09	953/25.09.15	39655	Not recorded in chalan counter sign register
10	988/28.09.15 (as per chalan counter sign register)	12201	No chalan and not reflected in bank scroll

11	1027/05.10.15	20517 (50/-)	As per chalan and bank scroll Rs.20517/- as per chalan counter sign register Rs.50/-
12	1720/25.01.15	135365	Not recorded in chalan counter sign register
13	1721/25.01.15	23781	
14	1722/25.01.15	52291	
15	1764/10.02.15	17574	
16	1765/10.02.15	33639	
17	1766/10.02.15	23563	
18	1767/10.02.15	16396	

Though there is no loss of fund to Travancore Devaswom Board, laxity in the proper maintenance of books of accounts should be viewed seriously.

(c) Amount not accounted

An amount of Rs.12201/- is seen recorded in chalan counter sign register vide chalan No.988 dated 28.09.15. But the amount is not reflecting in the bank scroll. The chalan is also missing. The afore noted drawbacks and brought to the attention of the concerned for a speedy rectification of the same without fail.

**94. ASSISTANT DEVASWOM COMMISSIONER OFFICE
HARIPPADU**

**94-1. Defects noticed in the upkeepment of remittance chalans and
chalan counter sign register.**

On verification of remittance chalans and chalan counter sign register with bank scroll (account No.25-1-145378), audit found some serious lapses in the upkeepment of remittance chalans, chalan counter sign register as detailed below.

(a) Chalan not produced for verification.

Sl.No.	Chalan No. & Date	Amount (Rs)
01	1611/10.04.15	25710
02	1612/10.04.15	18979
03	1670/25.04.15	944
04	1671/25.04.15	29062
05	145/06.07.15	212
06	200/13.07.15	41639
07	249/25.07.15	18311
08	332/13.08.15	25000
09	408/01.09.15	2250

The above chalans may be produced to audit for verification.

(b) Chalan details not entered in chalan counter sign register

Sl.No.	Description	Amount (Rs)	Remarks
01	--/20.04.15	31933	Chalan No. not entered
02	--/29.04.15	304666	„

The chalan counter sign register may be corrected, incorporated with necessary entries and produced to audit for verification.

(c) Amounts not reflected in bank scroll.

Sl. No.	Chalan No. & Date	Amount (Rs)
01	1126/10.03.16	89234
02	1156E/22.03.16	90

The above lapses were brought to the notice of the responsible officer vide Audit Enquiry No.6 dated 26.05.18. But no reply was furnished in this regard. In the absence of proper upkeep of chalans, chalan counter sign register and bank scrolls, audit could not verify the authenticity of various receipt details of Devaswom accounts. Hence proper explanation for the above lapses may be communicated to audit in writing. Along with the same effective measures may also be initiated to check the shortcomings by the authorities concerned.

95. ASSISTANT DEVASWOM COMMISSIONER OFFICE
MAVELIKKARA

95-1. Annuity grant not claimed

The annuity grant in respect of the following Devaswoms which comes under the jurisdiction of Mavelikkara AC Office are still pending to be claimed.

Sl. No.	Name of Devaswom	Period of Last claim	Annuity Amount (Rs.)
01	Thripperumthura Devaswom	2007-08	4248
02	MullavaKulangara Devaswom	2002	2006
03	Mavelikkara Devaswom	2000	2
04	Thiruvavinkunnu Devaswom	2007-08	660
05	Thirumanimangalam Devaswom	2007-08	836
06	Thiruvananthapuram Devaswom	2000	726
07	Thrippakudam Devaswom	2000	129
08	Valiyakulangara	Not available	19.20
09	Nangyarkulangara	Not available	12

Necessary action may be taken to claim the annuity grant as early as possible.

95-2. Cases still pending to be settled

While verifying suit register, it came to notice that the following cases are still pending to be settled and further follow up action taken in these cases was also not found updated in the register.

Sl. No.	Name of Devaswom	Case No.	Name of Court	Subject
01	Karimuttom	OS.210/2015 dated 08.04.15	Kayamkulam Munsiff Court	Regarding dispute of Way
02	Puthiyidam Puthuyilangara	AS.7/Jn (O.S.154/2002)	Appeal in High Court	Dispute of Land
03	Kandiyoor	O.S.134/2014	Mavelikkara Munsiff Court	Dispute of Land
04	Thiruvavin kunnulachikkadu	OS.168/2013	Mavelikkara Munsiff Court	Dispute of Land

The follow up action taken in the above cases may be updated in the suit register. If follow up action has not been taken so far, the same may be done at the earliest.

96. ASSISTANT DEVASWOM COMMISSIONER OFFICE
AMBALAPPUZHA

96-1. Payment of excess HRA against Board ROC No. 2000/2011/Est.1 dated 01.07.2011 – Disallowed Rs. 7280/-

On verification of pay and allowances of employees of Assistant Devaswom Commissioner Office, Ambalapuzha and its sub groups, excess payment of HRA against the Board ROC No. 2000/2011/Estt.1 dated 01.07.11 was noticed as hereunder.

Sl. No.	Voucher No. & Month	Cheque No. & Date	Name, Designation & Office of the Employee	Basic Pay (Rs.)	HRA		Excess (Rs.)
					Paid (Rs.)	Eligible (Rs.)	
1	1874/4-15	<u>682046</u> 04.04.15	N.P. Reghu, Assistant Accounts Officer	25280	530	250	280
2	1788/4-15	<u>682046</u> 04.04.15	S. RadhamaniAmma, Assistant Devaswom Commissioner	27140	530	250	280
3	1797/4-15	<u>682046</u> 04.04.15	M.P. Harikumar, Administrative Officer	26520	530	250	280
4	43/5-15	<u>862116</u> 02.05.15	S. RadhamaniAmma, Assistant Devaswom Commissioner	27140	530	250	280
5	70/5-15	<u>862125</u> 02.05.15	N.P. Reghu, Assistant Accounts Officer	25280	530	250	280
6	78/5-15	<u>862129</u> 04.05.15	M.P. Harikumar, Administrative Officer	26520	530	250	280
7	131/5-15	<u>862136</u> 06.05.15	N.P. Reghu, Assistant Accounts Officer - EL Surrender	25280	530	250	280
8	228/6-15	<u>862171</u> 01.06.15	N.P. Reghu, Assistant Accounts Officer	25280	530	250	280
9	171/6-15	<u>862163</u> 01.06.15	Arun Kumar, Santhi -SEL 2014-15 Kottamkulangara Devaswom	10210	550	390	160
10	169/6-15	<u>862163</u> 01.06.15	Arun Kumar, SanthiKottamkulangara Devaswom	10210	550	390	160
11	169/6-15	<u>862163</u> 01.06.15	Ajimol, F.T. Thali Kottamkulangara Devaswom	9190	550	390	160
12	196/6-15	<u>862163</u> 01.06.15	Appukuttan Nair, Watcher Mullackal Devaswom	7990	390	250	140
13	203/6-15	<u>862163</u> 01.06.15	S. RadhamaniAmma, Assistant Devaswom Commissioner	27140	530	250	280
14	779/9-15	<u>762980</u> 01.09.15	M.P. Harikumar, Administrative Officer – Terminal Surrender	254592	3180	2400	780
15	913/10-15	<u>762908</u> 01.10.15	N.P. Reghu, Assistant Accounts Officer	25280	530	250	280
16	937/10-15	<u>762908</u> 01.10.15	S. RadhamaniAmma, Assistant Devaswom Commissioner	25280	530	250	280
17	1051/11-15	<u>762944</u> 02.11.15	N.P. Reghu, Assistant Accounts Officer	25280	530	250	280
18	1053/11-15	<u>762944</u> 02.11.15	S. RadhamaniAmma, Assistant Devaswom Commissioner	27140	530	250	280

19	1158/12-15	<u>762987</u> 02.12.15	N.P. Reghu, Assistant Accounts Officer	26520	530	250	280
20	1162/12-15	<u>762981</u> 01.12.15	S. RadhamaniAmma, Assistant Devaswom Commissioner	27820	530	250	280
21	1311/1-16	<u>17608</u> 01.01.16	N.P. Reghu, Assistant Accounts Officer	26520	530	250	280
22	1314/1-16	<u>17608</u> 01.01.16	S. RadhamaniAmma, Assistant Devaswom Commissioner	27820	530	250	280
23	1455/2-16	<u>16435</u> 02.02.16	N.P. Reghu, Assistant Accounts Officer	26520	530	250	280
24	1457/2-16	<u>16435</u> 02.02.16	S. RadhamaniAmma, Assistant Devaswom Commissioner	27820	530	250	280
25	1547/3-15	<u>12777</u> 05.03.16	N.P. Reghu, Assistant Accounts Officer	26520	530	250	280
26	1583/3-15	<u>12777</u> 05.03.16	S. RadhamaniAmma, Assistant Devaswom Commissioner	29180	530	250	280
						Total	7280

The amount paid in excess Rs. 7280/- may be recovered from the officer concerned and remitted to Devaswom Fund.

97. ASSISTANT DEVASWOM COMMISSIONER OFFICE
KARUNAGAPPALLI

97-1. Rent from KSFE – Irregularities noticed –Loss Rs.385428/-

The halls attached to the Karunagappally Assistant Devaswom Commissioner Office building was seen let out to KSFE and Indian Bank. The ground floor was let out to Indian Bank for a monthly rent of Rs.39123/- (Rs.21/- per sqft.) and the first floor was let out to KSFE for a monthly rent of Rs.10663/-. The space occupied by both institutions are more or less the same but wide disparity is noticed in the rent collected.

As per order No.497 of the Executive Engineer, Estate Division dated 24.07.14 rent @ Rs.20/- per sqft. can be collected for the KSFE occupied building. The Karunagapally Assistant Devaswom Commissioner in his letter No.1996 dated 15.06.16 stated that the total space occupied by KSFE was 2139.12 sqft. This had been enquired as per audit enquiry No.1 dated 20.10.17, but no reply was received. In accordance with the above specification the actual rent to be collected from KSFE per month should be Rs.42782/- (2139.12 sqft x 20) whereas only Rs.10663/- is being collected towards the same. Consequent to this, total loss incurred to TDB for the financial year 2015-16 can be summarized as follows.

Total rent to be collected	
42782x12	=513384
Actual rent collected	
10663x12	=127956
Loss	385428

The loss incurred is because of the inaction and negligence from the part of the Assistant Devaswom Commissioner and Executive Engineer, Estate Division, who are supposed to manage the assets of the firm in the best interest of Travancore Devaswom Board. The loss may be made good from the responsible officers.

97-2. Excess withdrawal from Devaswom Fund –Amount disallowed Rs.13226/-

The withdrawal of money in excess of actual voucher amount is disallowed in audit. Details are an given below.

Sl. No.	Voucher No.	Item	Cheque No./Date	Actual expenditure as per voucher	Expenditure entered in cash book	Excess (Rs)
01	332/05-15	Substitute allowance Nediyanikkal Devaswom	07683/04.05.15	23550	23750	200
02	372/06-15	Pay bill of Krishnapuram Devaswom	412566/01.06.15	51804	52004	200
03	1043/08-15	Paybill of Aadinad Sakthikulangra Devaswom for the month 08/15	008582/25.08.15	76343	89169	12826
					Total	13226

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

97-3. Verification of chalans to bank account-Amount as per chalans not credited to bank account

The entries in the chalan counter sign register were verified with the bank account (No.184-01-10) maintained at the Dhanalakshmi Bank, Karunagappally Branch. The amount as per the following chalans were not credited to the bank account as per the bank statement produced for audit. Details are as given below.

Sl. No.	Chalan No.& Date	Devaswoms	Amount (Rs)
01	868 A/05.10.15	Pavumba	46228
02	1206/25.11.15	Chakkuvally	15082
03	1441/12.01.16	Oochira	90532
04	1467/20.01.17	Athikavu Thekkankavu Thevarkadu Manappally	5844
05	1468/20.01.17	Krishnapuram	78155
		Total	235841

Necessary steps may be taken to credit the respective amounts to the bank account otherwise the amount may be recovered from the officer responsible.

97-4. Ochira Devaswom shopping complex - Rooms not auctioned-violation of Honourable High Court’s order- immediate action solicited.

Three rooms in Ochira Devaswom shopping complex were let out to Sri. Satheeshkumar. These rooms were later sublet and presently occupied by Sri. P. Sasidharan.

As per Honourable High Court order No. WP (C) 22031 of 2010 and IAN No.5048 of 2011 dated 09.06.11 the Honourable High Court of Kerala ordered to re-auction the rooms within 3 months of that order. The order reads as follows “the petitioner had no shred of legal right to continue to cling on to possession of these rooms in question, we order that he will be permitted to continue in occupation for a period of 3 months within which time the Board will re-auction the right to hold the said rooms under lease or license as the case may be. The petitioner will be at liberty to participate in such auction and until that is finalized he will continue to hold room no.3.”

From the alone order it is evident that the rooms should be re-auctioned within 3 months and rent @ Rs.10,000/- per month should be charged for room number 3. Subsequently on 16.11.11 an auction had been conducted but in the auction diary it was stated no one was ready to accept the room @ Rs.10,000/- per month. A pertinent fact noticed was that the auction was conducted without evicting the present occupant from the room.

As per the records produced for verification it was found that Sri. P. Sasidharan was still occupying 3 rooms paying only a total rent of Rs.10000/- per month. This seems irregular as he is supposed to pay Rs.10000/- per month for room No.3 only. The other 2 rooms are being occupied illegitimately.

The Assistant Devaswom Commissioner may initiate immediate actions to collect the arrear rent with interest, evict the occupant and re-auction the rooms as directed by the Honourable High Court. Serious dereliction of duty is noticed from the part of the Board authorities as no steps have been initiated so far to implement the order of the Honourable High Court. As per Audit Enquiry No.2 dated 20.10.17 this matter had been enquired to the Karunagapally Assistant Devaswom Commissioner but no reply have been received.

97-5. Rent of rooms let out needs periodic revision-Loss to Board-Immediate actions solicited.

A total of 160 rooms under the purview of Assistant Devaswom Commissioner Karunagapally in five Devaswoms is being let out. The rent fixed for these rooms were not seen recalculated in accordance with the prevailing PWD rates.

As per the order No. ROC 101/11/M dated 14.09.14 Rs.21 per sq.ft. was fixed for downstairs in hall adjacent to Assistant Devaswom Commissioner Office. In the same manner as per order No.497 dated 24.07.14 of the Executive Engineer Estate Division Rs.20 per sqft can be charged for upstairs in the room adjacent to Assistant Devaswom Commissioner Office. A total of 74 rooms in the same area under the purview of the Assistant Devaswom Commissioner is presently being let out. The rent of these rooms needs periodic revision in accordance with the present PWD rates. Rooms let out in other areas such as Ochira, Kulasekharapuram, Kamankulangara and Chakkuvally also needs recalculation.

Due to non-revision of rent in accordance with the prevailing PWD rates Travancore Devaswom Board is incurring huge amount of loss. Serious lapses were noticed from the part of the Executive Engineer, Estate Division and the Assistant Devaswom Commissioner in this regard.

97-6. Rooms let out - Agreement not produced for verification.

The rooms in the following Devaswoms coming under the Assistant Devaswom Commissioner Karunagapally were let out. Details are as follows.

Sl. No.	Devaswom	Number of shops let out
01	Kulasekharapuram	24
02	Kamankulangara	12
03	Oachira	12
04	Padanayarkulangara	74
05	Chakkuvally	38

The agreement register is found incomplete. No entries were made for the year 2015-16.

98. ASSISTANT DEVASWOM COMMISSIONER OFFICE

KOLLAM

98-1. Excess Payment towards City Compensatory Allowance (CCA) – Disallowed Rs. 5400/-

On verification of the vouchers of Assistant Devaswom Commissioner Office, Kollam for the year 2015-16, certain excess payments with regard to CCA were noticed. The details are to follow.

Sl. No.	Voucher No./ Month	Devaswom/ Institution	Name & Designation of Employee	Basic Pay	CCA		Excess (Rs.)	Cheque No. & Date
					Admissible	Paid		
1	45/ 4-15	Anandavalleeswaram	S. SarathChandran, Panchavadyam	7000	100	250	150	<u>388962</u> 04.04.15
2	50/ 4-15	AC Office	Rajasekhara Pillai, Peon	16580	300	350	50	<u>389034</u> 04.04.15
3	”	”	B. Viswanatha Pillai, SGO	15780	300	350	50	”
4	164/ 4-15	Lakshminada	K. Muraleedharan Potti, Santhi	12880	250	300	50	<u>389447</u> 04.04.15
5	”	”	R.Syam Kumar, Keezhsanathi	7000	100	200	100	”
6	”	”	S. Syam Kumar, Watcher	8960	200	300	100	”
7	”	”	K. Sudheesh, Thakil	7000	100	200	100	”
8	420/ 6-15	Anandavalleeswaram	S. SarathChandran, Panchavadyam	7000	100	250	150	<u>389102</u> 01.06.15
9	730/ 6-15	AC Office	Rajasekhara Pillai, Peon	16580	300	350	50	<u>218141</u> 03.06.15
10	”	”	B. Viswanatha Pillai, SGO	15780	300	350	50	”
11	742/ 4-15	Lakshminada	K. Muraleedharan Potti, Santhi	12880	250	300	50	<u>218148</u> 03.06.15
12	”	”	R.Syam Kumar, Keezhsanathi	7000	100	200	100	”
13	”	”	S. Syam Kumar, Watcher	8960	200	300	100	”

14	”	”	K. Sudheesh, Thakil	7000	100	200	100	”
15	765/ 7-15	Anandavalleeswaram	SarathChandran, Panchavadyam	7000	100	250	100	<u>219145</u> 01.07.15
16	769/ 7-15	AC Office	Rajasekhara Pillai, Peon	16580	300	350	50	<u>219148</u> 01.07.15
17	”	”	B. Viswanatha Pillai, SGO	15780	300	350	50	”
18	886/ 7-15	Lakshminada	K. Muraleedharan Potti, Santhi	12880	250	300	50	<u>219179</u> 01.07.15
19	”	”	R.Syam Kumar, Keezhsanthi	7000	100	200	100	”
20	”	”	S. Syam Kumar, Watcher	8960	200	300	100	”
21	”	”	K. Sudheesh, Thakil	7000	100	200	100	”
22	1014/ 8-15	Poovanpuzha	K. Muraleedharan Potti, Santhi	12880	250	300	50	<u>219201</u> 01.08.15
23	1016/ 8-15	Anandavalleeswaram	SarathChandran, Panchavadyam	7000	100	250	150	”
24	1052/ 8-15	Lakshminada	K. Sudheesh, Thakil	7000	100	200	100	”
25	1200/ 8-15	Anandavalleeswaram	SarathChandran, Panchavadyam	7000	100	250	150	<u>219249</u> 24.08.15
26	1272/ 8-18	Lakshminada	K. Sudheesh, Thakil	7000	100	200	100	”
27	1233/ 8-15	Poovanpuzha	K. Muraleedharan Potti, Santhi	12880	250	300	50	”
28	1394 (2) /10-15	Anandavalleeswaram	SarathChandran, Panchavadyam	7000	100	250	150	<u>019647</u> 01.10.15
29	1391 (2) /10-15	Lakshminada	K. Sudheesh, Thakil	7000	100	200	100	”
30	1398(3) / 10-15	Poovanpuzha	K. Muraleedharan Potti, Santhi	12880	250	300	50	”
31	1407 (3)/ 10-15	Asramom	Shine raj, Thali	7000	100	200	100	”
32	1481/ 11-15	Anandavalleeswaram	SarathChandran, Panchavadyam	7000	100	250	150	<u>019702</u> 01.11.15
33	1501/ 11-15	Lakshminada	K. Sudheesh, Thakil	7000	100	200	100	”
34	1517/ 11-15	Asramom	Rajendran, Watcher	10750	250	300	50	”
35	”	”	Shine raj, Thali	8730	200	250	50	”
36	1414/ 10-15	Rameshwaram	Radhakrishnan Achari, SGO	16580	300	350	50	<u>019647</u> 01.10.15
37	1550/ 11-15	”	”	16580	300	350	50	<u>019702</u> 01.11.15
38	”	Anandavalleeswaram	B. Viswanatha Pillai, SGO	15780	300	350	50	”
39	1666/ 12-15	”	S. SarathChandran, Panchavadyam	7000	250	100	150	<u>020473</u> 01.12.15
40	1693/ 12-15	AC Office	Rajasekhara Pillai, Peon	16580	350	300	50	”
41	1694/ 12-15	AC Office (Anandavalleeswaram)	B. Viswanatha Pillai, SGO	15780	350	300	50	”
42	”	AC Office (Rameswaram)	G. Radhakrishnan Achari, SGO	16580	350	300	50	”
43	1706/ 12-15	Sakthikulangara	K. Muraleedharan Potti, Santhi	13210	300	250	50	”
44	1728/ 12-15	Lakshminada	R.Syam Kumar, Keezhsanthi	7000	200	100	100	”
45	”	”	S. Syam Kumar, Watcher	8960	300	200	100	”
46	”	”	K. Sudheesh, Thakil	7000	200	100	100	”

47	1845/ 01-16	Sakthikulangara	K. Muraleedharan Potti, Santhi	13210	300	250	50	<u>020515</u> 01.01.16
48	1861/ 01-16	Anandavalleeswaram	S. SarathChandran, Panchavadyam	7000	250	100	150	”
49	1871/ 01-16	Lakshminada	R.Syam Kumar, Keezhsanthi	7000	200	100	100	”
50	”	”	K. Sudheesh, Thakil	7000	200	100	100	”
51	”	”	S. Syam Kumar, Watcher	8960	300	200	100	”
52	1923/ 01-16	AC Office (Anandavalleeswaram)	B. Viswanatha Pillai, SGO	15780	350	300	50	”
53	”	AC Office (Rameswaram)	G. Radhakrishnan Achari, SGO	16580	350	300	50	”
54	1925/ 01-16	AC Office	S. Rajasekharan Pillai, SGO	16580	350	300	50	”
55	2005/ 02-16	Lakshminada	R.Syam Kumar, Keezhsanthi	7000	200	100	100	<u>020516</u> 01.02.16
56	”	”	S. Syam Kumar, Watcher	8960	300	200	100	”
57	”	”	K. Sudheesh, Thakil	7000	200	100	100	”
58	2078/ 02-16	Sakthikulangara	K. Muraleedharan Potti, Santhi	13210	300	250	50	”
59	2096/ 02-16	AC Office	S. Rajasekharan Pillai, SGO	16580	350	300	50	”
60	2097/ 02-16	AC Office (Anandavalleeswaram)	B. Viswanatha Pillai, SGO	15780	350	300	50	”
61	”	AC Office (Rameswaram)	G. Radhakrishnan Achari, SGO	16580	350	300	50	”
62	2224/ 03-16	Lakshminada	S. Syam Kumar, Watcher	8960	300	200	100	”
63	”	Lakshminada	K. Sudheesh, Thakil	7000	200	100	100	”
64	2275/ 03-16	AC Office (Anandavalleeswaram)	B. Viswanatha Pillai, SGO	15780	350	300	50	”
65	2309/ 03-16	AC Office (Rameswaram)	G. Radhakrishnan Achari, SGO	16580	350	300	50	”
66	2312/ 03-16	Sakthikulangara	K. Muraleedharan Potti, Santhi	13210	300	250	50	”
					Total		5400	

The excess amount paid Rs. 5400/- may be recovered from the officer responsible and remitted to Devaswom Fund.

98-2. Excess Payment towards National Holiday Allowance – Disallowed Rs. 3606/-

Voucher No. 1904/01-16, Cheque No. 020515/01.01.16, NHA Bill of Umayanalloor Devaswom for 2015

Temple Employees are entitled for National Holiday Allowance in every calendar year for 13 days to be paid at the rate of the emoluments as on 31st March of that year vide Board ROC No. 11405/09/OAD dated 23.12.2009. On verification of National Holiday Allowance Bill of Umayanalloor Devaswom for 2015 it was seen that Sri. Devadasan Potty, Melsanthi was paid an amount of Rs. 11,721/- (Basic Pay @ 10750/- & DA @ 8600/-) towards National Holiday Allowance, whereas the eligible amount was Rs. 8115/- only. This resulted in an excess payment of Rs. 3606/- (Rs. 11721- Rs. 8115). This was enquired into vide Audit Enquiry No. 06/27.10.17, but no reply was received. Hence Rs. 3606/- may be recovered from the officer responsible and remitted to Devaswom Fund.

98-3. Annuity and Janmikkaram register

On verification of annuity and janmikkaram register, it was observed that the following annuity/janmikkaram were pending realization.

Sl. No.	Devaswom	Particulars	Period upto which annuity/ Janmikkaram receipt	Amount (Rs.)
01	Sreenarayanapuram	Janmikkaram	2012-13	234
02	Thrikkadavoor	Annuity	2006	2338
03	Thrikkadavoor	Janmikkaram	2011-12	60
04	Panackathodi	Annuity	2012-13	1673
05	kolloorvila	Janmikkaram	2007	36

It is the duty of the Junior Superintendent in Group Offices to take necessary steps for the timely receipt of annuity from Government and to maintain annuity and janmikkaram register vide order in ROC No.20060/07/Vig. N dated 09.01.08 and ROC No.23045/07/OAD dated 29.01.08. But these orders were not seen complied with in the Group office Kollam.

More over as per Rule 68B, Kerala Land Reforms (Tenancy) Amendment Rules 2009 (SRO No. 29/2009 in Kerala Gazette No.106 dated 14.01.2009 vide GO (P) No.122009/RD dated 06.01.2009] a religious, Charitable or educational institution of a public nature receiving annuity under Section 66 may apply to the Land Tribunal in whose jurisdiction such institution is situated, for revision of annuity. Hence urgent steps may be taken to receive the annuities pending at the earliest and get it revised.

98-4. Discrepancies noted in the chalan Countersign Register

The chalan countersign register is not maintained properly. The Assistant Devaswom Commissioner has not made a thorough check of the register at all. The major drawbacks noted are to follow.

(1) Difference in amounts in the Chalan and Chalan Countersign Register

Sl. No.	ChalanNo./ Date	Particulars	Amount recorded in Chalan (Rs.)	Amount recorded in the Register (Rs.)
01	1135/09.11.15	Remittance – Ashramom Devaswom	32927	32937
02	1162/11.11.15	Remittance – Chittumala Devaswom	7581	7561
03	354/12.06.15	Remittance – Sakthikulangara Devaswom	107818	10718
04	376/25.06.15	Remittance – Lakshminada Devaswom	23631	33631
05	1189/25.11.15	Remittance – Marthandapuram Devaswom	55949	55919
06	1236/25.11.15	Remittance – Mathilil Devaswom	65405.5	45243
07	441/09.07.15	Remittance – Thirumullavaram Devaswom	321499.56	321492.56

Supervisory lapse is evident in the above noted incident. The reason for the same may be explained. (The amount recorded in the Bank Scroll matches with the amounts of the chalan produced for verification).

(2) Omissions of chalan numbers from chalan countersign register

- 1) The numbers of chalans from 896 to 901 (in the month of October 2015) have not been found included in the Chalan Countersign Register. The reason is not mentioned anywhere in the register.
- 2) Chalan No. 1237/25.11.2015 (Vazhipadumuthalkoottu of Rameswaram Devaswom for Rs. 45,223/-) and chalan No. 1579/10.02.16 (Vazhipadumuthalkoottu of Grade I Manalil Devaswom for Rs. 35,662/-) are not recorded in the Chalan Countersign Register.
- 3) The particulars/details of the chalan No. 1288/10.12.15 are not included in the Chalan Countersign Register and the chalan is not produced for verification also.

(3) Non-production of Chalans for verification

The copies of the following chalans are not produced for verification during audit. The upkeep of essential records were seemed to be deplorable and the laxity of supervising officers are fully evident here. The miserable condition of the same is brought to the attention of the higher authorities. The details of the chalans are the following.

Sl. No.	Chalan No./ Date	Particulars	Amount (Rs.)
01	02/04.04.15	Remittance Kanjirakkodu	32000
02	38/10.04.15	Remittance Manalil II	9131
03	39/10.04.15	Manalil II	11815
04	6 A/10.04.15	Panakkathodil	43800
05	6 B/10.04.15	"	10000
06	40/10.04.15	Parimanam III	4561
07	55/13.04.15	Ashramom	54355
08	60/16.04.15	Mukhathala	126453.70
09	53 (A)/21.04.15	Kottankulangara	6000
10	104/25.04.15	Rameswaram II	22833
11	105/25.04.15	Rameswaram III	2036
12	151/08.05.15	Manalil II	9142
13	152/08.05.15	Manalil III	22486
14	191/14.05.15	Mukhathala II	15272
15	250/25.05.15	TEPF	4457
16	326/10.06.15	Manalil II	112151
17	327/10.06.15	Manalil III	35740
18	328/10.06.15	Parimanam	27088.90
19	329/10.06.15	"	128378.06
20	390/25.06.15	Parimanam II	16773
21	391/25.06.15	Parimanam III	7450
22	392/25.06.15	Manalil II	36694
23	393/25.06.15	Manalil III	18328
24	406/25.06.15	Kilikollur I	28866.75
25	465/25.06.15	Rameswaram I	40557
26	466/25.06.15	Rameswaram II	12435
27	467/25.06.15	Rameswaram III	419
28	561/27.07.15	Kilikollur	36930
29	569/04.08.15	Remittance Panakkattodil	25525
30	581/07.08.15	Ashramom	28668
31	587/07.08.15	Manalil	55545

32	590/10.08.15	Umayanallur I	22431.70
33	608/10.08.15	Sakthikulangara	17355.50
34	646/21.08.15	Remittance AC Kollam	130
35	659/21.08.15	HBA	5365
36	716/25.08.15	Ashramom	10775
37	717/25.08.15	Manakkadu	1819
38	735/25.08.15	Kilikollur II	43846
39	736/25.08.15	Kilikollur I	29141
40	757/31.08.15	Thirumullavaram	199892.27
41	788/07.09.15	Chavara	2000
42	793/07.09.15	Kollurvila	41595
43	819/11.09.15	Mohanakrishnan	3224
44	833/22.09.15	Ashramom	44942
45	834/22.09.15	Thirumullavaram	81613.08
46	854/25.09.15	Umayanallur I	85030
47	855/25.09.15	Mukhathala I	14727
48	890/25.09.15	Kilikollur	85739
49	911/05.10.15	Manalil	57077
50	940/07.10.15	Kollurvila	78635
51	941/07.10.15	Umayanallur	29632
52	958/09.10.15	Kollurvila	30287
53	979/09.10.15	Panakkattodil	50818
54	1013/20.10.15	Kollurvila	39914
55	1032/20.10.15	Kanjirakkodu	3646
56	1047/27.10.15	Lekshminada	165638.72
57	1068/27.10.15	Thirumullavaram	28945
58	1095/27.10.15	Kottankulangara	45466
59	1024/06.11.15	Rameswaram	65070
60	1025/06.11.15	”	30100
61	1033/09.11.15	Kollurvila	28607.85
62	1177/17.11.15	Rameswaram	60598
63	1178/17.11.15	Manalil	27613
64	1183/23.11.15	Kottankulangara	48558
65	1222/25.11.15	HBA	2365
66	1247/02.12.15	Thirumullavaram	106425
67	1256/08.12.15	Manalil	59550
68	1299/16.12.15	Ashramom	93550
69	1310/18.12.15	AC - DPF	111300
70	1325/23.12.15	Mukhathala I	66873.40
71	1359/24.12.15	Thirumullavaram	52873.49
72	1361/24.12.15	”	32438
73	1362/24.12.15	”	13533
74	1391/27.12.15	Kollurvila	128765
75	1392/01.01.16	Ashramom	25962
76	1395/04.01.16	AC Office	116671
77	1396/04.01.16	”	6488
78	1413/08.11.16	Kollurvila	48108
79	1415/08.11.16	Anandavalleeswaram	8644.50
80	1470/20.01.16	Thirumullavaram	193962
81	1482/25.01.16	Kollurvila	52900
82	1491/25.01.16	HBA	2365
83	1493/25.01.16	OA	511200
84	1511/25.01.16	Chittadeeswaram I	34074
85	1529/25.01.16	Kottankulangara I	59896
86	1530/25.01.16	”	49544

87	1533/30.01.16	Vishnathukavu	94775
88	1549/10.02.16	Chavara III	36090
89	1550/10.02.16	”	39748
90	1551/10.02.16	Chittadeeswaram I	37704
91	1552/10.02.16	Chittadeeswaram II	11160
92	1553/10.02.16	Chittadeeswaram III	570
93	1562/10.02.16	Kollurvila	30664.80
94	1565/10.02.16	Thirumullavaram	63818
95	1574/10.02.16	Manalil	35662
96	1596/10.02.16	K. Ramachandran Nair (എമതല)	2000
97	1600/17.02.16	DPF	111331
98	1622/25.02.16	Lekshminada	15594
99	1632/25.02.16	Kollurvila	35484
100	1649/25.02.16	TEPF	31000
101	1661/25.02.16	Kottankulangara I	50503
102	1671/29.02.16	Sastholi	42000
103	1672/29.02.16	Lekshminada	17674
104	1688/05.03.16	Sastholi	37033
105	1689/05.03.16	Kollurvila	140325
106	1709/10.03.16	”	39919
107	1710/10.03.16	Chittadeeswaram I	62711.90
108	1711/10.03.16	Chittadeeswaram II	8657
109	1712/10.03.16	Chittadeeswaram III	562
110	1713/10.03.16	Chavara I	36003
111	1714/10.03.16	”	49186
112	1754/15.03.16	Thirumullavaram	116552.14
113	1757/15.03.16	Vishnathukavu	53092
114	1791/23.03.16	Kollurvila	90240
115	1792/24.03.16	”	84101
116	1832/24.03.16	Kottankulangara I	321285
117	1833/24.03.16	Kottankulangara II	33296
118	1834/24.03.16	Panakkattodil	37016
119	1852/28.03.16	Kottankulangara	393995
120	1869/31.03.16	Kollurvila	23508
121	1891/31.03.16	Kottankulangara	40482
122	1892/31.03.16	”	15561
123	1893/31.03.16	Panakkattodil	16295
124	1896/31.03.16	”	1000
125	1897/31.03.16	”	49530
126	1897/31.03.16	B. Prasannan Pillai (എമതല)	27588
127	1895/31.03.16	Panakkattodil	10000
128	6 (B)/07.04.15	”	10000
129	53/10.04.15	Kottankulangara	6000

(4) Other discrepancies

The particulars (including the details of amount) are not found mentioned in the Countersign Register regarding the following chalans.

- 1) Chalan Nos.1828/24.03.16, 1373/24.12.15, 1228/10.12.15 and from 1073 to 1076/20.10.15 (even the numbers of chalans are not recorded (from 1073 to 1076) in the register).
- 2) The number of a chalan is not mentioned in the register (Kanikka) on 25.04.15.

3) No particulars or details of amount are recorded in the register with regard to the chalan No. 584/08.07.15.

All these above noted drawbacks needs urgent intervention of higher authorities concerned.

99. ASSISTANT DEVASWOM COMMISSIONER OFFICE
KOTTARAKKARA

99-1. Substitute Allowance paid – discrepancies noticed –
Amount disallowed Rs. 21,375/-

On verification of voucher No. 46/12-15 (Cheque No. 952610/01.12.15), related to the substitute allowances of the Vendar and Kottathala Devaswoms various discrepancies are noticed.

As per the proceedings the work was done by the following persons, but as per the payees receipts submitted with the voucher the allowances were paid to some others. The details are as follows.

Sl. No.	The Substitute	Reason for the Vacancy	Period of Substitution	Amount Paid	Amount received
1	Sri. Santhosh Kumar, Panchavadyam	Deputation of Sri. C.G. Arun (Panchavadyam) for Sabarimala duty	01.11.15-30.11.15	7500	Sri. Krishnakumar, Krishna Vilasam
2	Sri. Ravikumar	Deputation of Sri. VinodKhanna for Sabarimala duty	14.11.15-30.11.15	4250	Sri. Appu, Chutturveedu
3	Sri. Krishnakumar	Existing vacancy of PT Kazhakam	01.11.15-30.11.15	3750	Smt. Radha
4	Sri.Ramachandran Nair, Ramanilayam	”	”	3750	Sri. Ramachandran, Gokulam
5	Sri. Syam, SyamNivas	Deputation of Sri. Deepamon PT Panchavadyam to Sabarimala	14.11.15-30.11.15	2125	Sri. Sreeraj, Chempakakara
			Total	21,375	

In all the above cases the payees receipts submitted seem to be bogus as it was signed and submitted by persons other than the substitutes. Proper explanation regarding the same was enquired into vide Audit Enquiry No. 16 dated 13.04.18, but no reply has yet received so far. Hence Rs. 21,375/- is disallowed in audit.

99-2. Excess payment to Mahout – Amount disallowed Rs. 6450/-

As per Pay Revision 2009 of Travancore Devaswom Board, Contract Allowance of Santhi post, Panchavadyam/Nadaswaram and others are 400/-, 300/- and 250/- respectively. On verification of the following vouchers of Velinalloor Devaswom, it is found that excess payments were paid to Sri. B. Rajesh, who substituted to the vacant post of second mahout in the Devaswom. The details are given below.

Sl. No.	Voucher No./Month	Cheque No./ Date	Date of Substitution	Amount paid (Rs.)	Amount eligible (Rs.)	Excess amount paid (Rs.)
1	127/09-15	95190/ 01.10.15	01.09.15- 30.09.15	30 x 300 = 9000/-	30 x 250 = 7500/-	1500
2	103/10-15	951963/ 03.11.15	--	7 x 300 2100/-	7 x 250 = 1750/-	350
3	76/07-15	304204/ 01.07.15	01.06.15- 30.06.15	30 x 300 = 9000/-	30 x 250 = 7500/-	1500
4	83/08-15	951806/ 01.08.15	01.07.15- 31.07.15	31 x 300 = 9300/-	31 x 250 = 7750/-	1550
5	194/09-15	951862/ 01.08.15	01.08.15- 31.08.15	31 x 300 = 9300/-	31 x 250 = 7750/-	1550
					Total	6450

An Audit Enquiry No. 9 dated 13.04.2018 served regarding the excess payment, but no reply was received. The amount paid in excess may be recovered from the officer responsible and remitted to Devaswom Fund.

99-3. Travelling Allowance paid in excess – Exceeding the ceiling limit

On verification of the TA Bills in the Assistant Devaswom Commissioner Office, it is noticed that TA ceiling as per GO (P) No. 74/2012/Fin dated 28.01.2012 were not adhered to the following bills. Voucher No./Month : 182/09-15, Cheque No./Date.951943/19.10.15.

Sl. No.	Name & Designation	Basic Pay	Months of TA				Monthly ceiling *	Quarterly ceiling *
			01/14	02/14	03/14	06/14		
1	Santhi .R, LD Auditor	10480	3017	2577	3096	3466	1680	5040
2	Smithin .S, LD Auditor	10480	3267	2577	2946	3316	1680	5040
3	Jayasree .S. Nair, LD Auditor	10480	2830	2577	2946	3429	1680	5040
4	Manoj .A.V, LD Auditor	9940	1605	2577	3096	3391	1680	5040

* (Regional Officers with jurisdiction over more than 2 Revenue Districts)

An Audit Enquiry No. 13 dated 13.04.18 was served regarding the exemption orders of TA ceiling. As per Rule 3 of Rules regarding service conditions of all Devaswom Employees (Kerala Gazette No. 51, 25.12.79, ROC No. 828/79/Est.2 dated 14.07.79) the Devaswom Employees shall continue to be governed by the rules contained in the Kerala Service Rules, so far as they are not repugnant to the context of the services under the Board and until the Board frames independent and comprehensive rule to govern the services of the employees, but such an order related to the exemption of TA ceiling of the employees of Travancore Devaswom Board was not produced for verification in Audit. Since, explanation regarding the excess payment of TA may be produced in audit, otherwise the amount may be recovered from the officer responsible.

99-4. Premature claim of FD – Loss to Devaswom- Rs.62,754/-

As per Fixed Deposit Register, the maturity value of FDNo.009466 of DLB, Kottarakkara in respect of PD Pattazhy Devaswom as on 03.03.16 was Rs.42,96,155.83. But due to premature claim as on 21.01.16, that is just before 42 days of maturity, the maturity value of FD was reduced to Rs.4233401.83. This has resulted in a loss of Rs.62754/ towards

interest. An audit enquiry in this respect was served vide Audit enquiry No.2 dt.11.04.18. In the reply for the same it was stated that the premature claim of the FD was done on the basis of the order of TDB secretary vide ROC.NO.4840/12/M dt 19.01.16 and the FD amount so closed was transferred to the account of Executive Engineer, Tvpmm on behalf of the work of copper sheeted roof to the nalambalam in PD Pattazhy Devaswom. The practice of premature closing of FD is irregular and the practice may be dispensed forthwith. If the authority had waited for 42 days ie till the date of maturity, that is on 03.03.16, a loss to the tune of Rs.62754/- could have been avoided. The hastiness shown by the authority has resulted in a loss to Devaswom Fund and the same needs to be recovered from the officer responsible and credited to PD account.

99-5. Timely action not taken to invest in Fixed Deposit

As per the remittance account (A/C No.10100100025909 at DLB) of PD Manikanteswaram, there was a closing balance of Rs.1,72,90,124.48 in the account as on 31.03.16. But no action has been taken by the authority to invest the huge sum available in the account as FD till 01.08.16. Necessary action needs to be taken in future for the timely investment of surplus balance as FD.

**100. ASSISTANT DEVASWOM COMMISSIONER OFFICE
PUNALOOR**

100-1. National Holiday Allowance- Erroneous payment-Disallowed Rs.7911/-

On verification of the vouchers of PD Kamukumchery Devaswom, it was noticed that National Holiday Allowance for the year 2015 amounting to Rs.7911/- (voucher No.3/12-15, cheque No.539869/01.01.16 was paid to Sri. Bijukumar.A, Kazhakam (pay @ 10480/-, DA @8384/-). But on perusal of records, it was revealed that the incumbent had worked at the Board Office Thiruvananthapuram on duty basis during the entire period of claim. So this is not admissible. An enquiry has been served in this respect (No.1/28.05.18). But no reply has been furnished so far. Hence the erroneous payment of Rs.7911/- with penal interest maybe recovered from the officer responsible and remitted to the concerned account.

100-2. Verification of chalans with bank scroll –

(1) Missing credit of Rs.31957/- noticed.

On verification of the cashbook and chalans with bank scroll of PD Kamukumchery Devaswom, the following amounts were not seen credited neither in the account for PD Devaswom (A/c No.12020), nor in the account for scheduled Devaswom (A/c No.12063).

Sl. No.	Chalan No./Date	Amount (Rs)
01	6/29.02.16	18310
02	7/29.02.16	13647
	Total	31957

This was enquired vide Audit Enquiry (No.1/28.05.18), but no reply was furnished. Hence urgent steps may be taken to remit the same to the concerned account (A/c No.12020) under intimation to audit.

(2) Wrong credit to the account for scheduled Devaswom.

On verification of the following amounts were erroneously credited to the account maintained for scheduled Devaswom (A/c No.12063).

Sl. No.	Chalan No./Date	Amount (Rs)
01	1/10.04.15	745
02	1/10.08.15	46274
03	1/09.11.15	52738
04	1/21.12.15	62306
05	/25.02.16	50793

This was enquired as per Audit Enquiry (No.1/28.05.18), but no reply was furnished. Hence urgent steps may be taken to credit the above mentioned amounts to the account maintained for the PD Kamukumchery Devaswom (A/c No.12020).

100-3. Rent from shopping complex-No renewal of rent –Loss suffered.

On verification of the available rent registers and files regarding the various shops under Assistant Devaswom Commissioner Punalur, it was noted that the tenants have been the same persons for long years. The Honourable High Court order in DBA No.78/2005 dated 03.08.05 it was stated that when renewing the lease agreement with the same lessee the rent should be enhanced by 10% of the existing rate of rent and the lease should also be renewed in a period of one year regularly. But in this order it was also specifically noted that “the said 10% increase is not as a matter of rule in every case and for all times to come it may depend upon the shop, locality and the facts of the case”

Though the shops under Puthiyidam Devaswom which were located at the centre parts of Punalur town, only an annual rent of Rs.256490/- received in the last year from all the 10 rooms of this shopping complex. No steps have been taken for the re-fixation of rent so far the same process has been continuing since the year 2010-11. Considering the above stated condition , to enhance the income from it the audit suggest that effective steps may be initiated for the re-fixation of rent as per rules.

100-4. Verification of land register-Encroachment of Devaswom land.

Travancore Devaswom Board manual vol.II chapter XII para No.20 demands the Assistant Devaswom Commissioner in each group to maintain a 13 column register showing the land belonging and attached to each scheduled Devaswom as in the form shown in appendix. Besides, instruction No.3 in the above para No.20 states that the column No.11 is to be specifically stated whether the land is leased or kuthakapattom or whether usufruct is taken departmentally. However the land register produced for audit does not serve the purpose of the 13 column. In addition to this, the following encroachments were noticed.

Sl. No.	Name of Devaswom	Survey No	Area before resurvey	Area after resurvey	Remarks
01	Mambazhathara Devaswom	59/62/1	1 acre 25 cent	1 acre 26 cent	Present status not mentioned
02	Chaliyakkara Devaswom	139/1B	1 acre 1 cent	1 acre 10 cent	Case pending at Kottarakkara Court (not posted)
03	Vaikundapuram Devaswom	394/2	1 acre 45 cent	10 cent	2 Acre 35 cent

Action may be taken to update the land register and action may be initiated to comply with instructions specified in para 57, 58 and 59 of Travancore Devaswom Board Manual vol.II chapter XII.

101. ASSISTANT DEVASWOM COMMISSIONER OFFICE
VARKALA

101-1. Endowment Fixed Deposits – Details were not furnished

The details of vazhipadu performed using the interest of endowment Fixed Deposits during 2015-16 and 2016-17 were not furnished for audit. If the interest of endowment Fixed Deposits received during a year is not sufficient or excess to perform concerned vazhipadu, the details of action taken to adjust the amount were enquired into vide Audit Enquiry No. 13 dated 24.03.18. The Assistant Devaswom Commissioner replied that the agreement of endowment Fixed Deposits are kept at the Devaswom Commissioner’s Office. Hence urgent steps may be taken to provide the details to audit without fail.

101-2. Purchase of articles in piecemeal - violation of Store Purchase Manual

Various articles and utensils were purchased for Varkala Devaswom from Lekshmi Metals, Attingal in piecemeal there by violating the rules specified in Store Purchase Manual. Details of purchases are given below.

Sl. No.	Voucher No./Month	Cheque No./Date	Amount (Rs.)	Items
1	1517/11-15	881055/13.11.15	25,000	ThulabharamThrass
2	1518/11-15	”	22,950	Kindi&Iruppupalaka
3	1519/11-15	”	25,000	Appakkara
		Total	72,950	

On verification of the vouchers, it is noticed that accepted quotations for the aforesaid items were received in the same month (ie, Date specified in all the 3 accepted quotations is 18.06.15). It is clear that piecemeal purchase has been made to avoid the necessity of obtaining the sanction of higher authority.

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 quotations 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 purchase. This practice may be avoided in future.

102. ASSISTANT DEVASWOM COMMISSIONER OFFICE

ULLOOR

102-1. Vouchers not produced for audit - objected Rs. 7,77,521/-

The following vouchers were not produced for verification in audit. The non-production of vouchers were enquired vide Audit Enquiry No. 3/13.10.17. No reply was made available in audit. Hence the amount expended in this regard for Rs. 7,77,521/- is objected in audit.

Sl. No.	Voucher No./ Month	Amount (Rs.)	Cheque No./Date
01	2517/03-16	65191	64048/01.03.16
02	2518/03-16	9001	64048/01.03.16
03	2519/03-16	88	64048/01.03.16
04	2520/03-16	595	64048/01.03.16
05	2521/03-16	47536	64048/01.03.16
06	2522/03-16	8723	64048/01.03.16
07	2523/03-16	2000	64048/01.03.16
08	2524/03-16	2329	64048/01.03.16
09	2525/03-16	13050	64049/01.03.16
10	2526/03-16	5597	64049/01.03.16
11	2527/03-16	404	64049/01.03.16
12	2528/03-16	31	64050/01.03.16
13	2529/03-16	404	64050/01.03.16
14	2530/03-16	14	64050/01.03.16
15	2531/03-16	107	64050/01.03.16
16	2532/03-16	14	64050/01.03.16
17	2533/03-16	51	64050/01.03.16
18	2534/03-16	7250	64050/01.03.16
19	2535/03-16	2480	64050/01.03.16
20	2536/03-16	875	64051/01.03.16
21	2537/03-16	404	64051/01.03.16
22	2538/03-16	488	64051/01.03.16
23	2539/03-16	14500	64052/01.03.16
24	2540/03-16	1262	64052/01.03.16
25	2541/03-16	13650	64052/01.03.16
26	2542/03-16	568	64052/01.03.16
27	2543/03-16	66	64052/01.03.16
28	2544/03-16	22	64053/01.03.16
29	2545/03-16	61	64053/01.03.16
30	2546/03-16	671	64053/01.03.16
31	2547/03-16	73	64053/01.03.16
32	2548/03-16	09	64053/01.03.16
33	2549/03-16	647	64053/01.03.16
34	2550/03-16	13	64053/01.03.16
35	2551/03-16	14	64053/01.03.16
36	2552/03-16	2000	64053/01.03.16
37	2553/03-16	8834	64053/01.03.16

38	2554/03-16	95001	64054/01.03.16
39	2555/03-16	154463	64054/01.03.16
40	2556/03-16	2270	64054/01.03.16
41	2557/03-16	2010	64054/01.03.16
42	2558/03-16	200	64054/01.03.16
43	2559/03-16	750	64054/01.03.16
44	2560/03-16	203324	64054/01.03.16
45	2561/03-16	109881	64054/01.03.16
46	2562/03-16	600	64054/01.03.16
Total		7,77,521	

The above vouchers may be made available in audit for verification.

102-2. House Rent Allowance (HRA), City Copensatory Aallowance (CCA) paid in excess – Amount Disallowed – HRA Rs. 2700/-, CCA Rs. 3690/-

On verification of various vouchers and related documents it is noticed that, HRA and CCA paid in excess, against the Board order vide ROC No. 2000/2011/Est.1 dated 01.07.11, Para No. 33 (1), (2) and (4).

(1) HRA

Sl. No.	Voucher No./Month Cheque No./Date	Name of Devaswom	Name & Designation of Employee	Basic Pay	HRA		
					Eligible	Paid	Excess (Rs)
01	<u>917/8-15</u> 453961/01.08.15	Uloor	Manumohan, Nagaswaram	7000	250	350	100
02	<u>931/7-15</u> 453961/01.08.15	Peroor	G. Shibu, Panchavadyam	7000	250	560	310
03	<u>1144/8-15</u> 153439/24.08.15	Uloor	Manumohan, Nagaswaram	7000	250	350	100
04	”	”	Vinod Kumar, Panchavadyam	7952 @ 8500 - 29 days	327 @ 350	524	197
05	<u>1399/10-15</u> 454064/01.10.15	”	Manumohan, Nagaswaram	7000	250	350	100
06	<u>1600/11-15</u> 454106/03.11.15	”	Manumohan, Nagaswaram	7000	250	350	100
07	<u>1606/11-15</u> 454106/03.11.15	”	Somaraj, Thakil	7000	250	350	100
08	”	”	Vinod Kumar, Panchavadyam	8500	350	560	210
09	<u>1826/12-15</u> 63916/01.12.15	”	Manumohan, Nagaswaram	7000	250	350	100
10	”	”	Somaraj, Thakil	7000	250	350	100
11	<u>2051/01-16</u> 63960/01.01.16	”	Manumohan, Nagaswaram	7000	250	350	100
12	”	”	Somaraj, Thakil	7000	250	350	100
13	<u>2311/02-16</u> 64005/01.02.16	”	Manumohan, Nagaswaram	7000	250	350	100
14	”	”	Somaraj, Thakil	7000	250	350	100
15	<u>2312/02-16</u> 64005/01.02.16	”	Vinod Kumar, Panchavadyam (SEL)	8500	167	373	206
16	<u>2775/03-16</u> 64095/28.03.16	”	Manumohan, Nagaswaram (SEL 20 days)	8500	166	233	67
17	<u>250/05-15</u> 453836/02.05.15	Sastha mangalam	S. Kannan, Panchavadyam	7000	250	350	100
18	”	”	C. Harikrishnan, Panchavadyam	7000	250	350	100
19	<u>264/05-15</u> 453836/02.05.15	Uloor	Manumohan, Nagaswaram	7000	250	350	100
20	<u>285/05-15</u> 453836/02.05.15	Peroor	G. Shibu, Panchavadyam	7000	250	560	310

					Total	2700
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(2) CCA

Sl. No.	Voucher No./Month	Cheque No./Date	Name of Devaswom	Name & Designation of Employee	Basic Pay	CCA		
						Eligible	Paid	Excess
01	889/8-15	<u>453961</u> 01.08.15	Rajarajeswari	O. Sudhakumari, Thali	9190	200	250	50
02	905/8-15	”	Sastha mangalam	S. Kannan, Panchavadyam	7000	100	200	100
03	”	”	”	C. Harikrishnan, Panchavadyam	7000	100	200	100
04	931/8-15	”	Peroor	G. Shibu, Panchavadyam	7000	100	250	150
05	”	”	Peroor/ Uliyanada	Narasimha Rao, Santhi	8960	200	250	50
06	946/8-15	”	Aniyoor	K. Jayakrishnan, Panchavadyam	9190	200	250	50
07	”	”	Aniyoor/ Eravipuram	Ratheesh Potty, Santhi	9190	200	250	50
08	”	”	Aiyoor/ Puthramoola	S. Jayakrishnan, Santhi	9190	200	250	50
09	1087/8-15	<u>132815</u> 24.08.15	Rajarajeswari	O. Sudhakumari, Thali	9190	200	250	50
10	”	”	”	S.S. Asha, Thali	8381 (@ 8960 29 days)	187 (@ 200)	234	47
11	1123/8-15	<u>454011</u> 24.08.15	Sastha mangalam	S. Kannan, Panchavadyam	7000	100	200	100
12	”	”	”	C. Harikrishnan, Panchavadyam	7000	100	200	100
13	2267/2-16	<u>64005</u> 01.02.16	Rajarajeswari	S.S. Asha, Thali	9190	200	250	50
14	2311/2-16	”	”	Vinod Kumar, Panchavadyam	8500	100	200	100
15	2312/2-16	”	Ulloor (SEL 20 days)	”	8500	67	133	66
16	2366/2-16	”	Aniyoor	Jayakrishnan, Santhi	9190	200	250	50
17	2775/3-16	<u>64095</u> 28.03.16	Ulloor (SEL 20 days)	Manumohan, Nagaswaram	8500	66	133	67
18	1144/8-15	<u>454011</u> 24.08.15	Ulloor	Vinod Kumar, Panchavadyam	7952 (@ 8500 29 days)	93 (@ 100)	187	94
19	1169/8-15	”	Peroor/ Uliyanada	Narasimha Rao, Santhi	8960	200	250	50
20	”	”	Aniyoor	K. Jayakrishnan, Panchavadyam	9190	200	250	50
21	”	”	Aniyoor/ Eravipuram	Ratheesh Potty, Santhi	9190	200	250	50
22	”	”	Aiyoor/ Puthramoola	S. Jayakrishnan, Santhi	9190	200	250	50
23	1360/10-15	<u>454064</u> 01.10.15	Rajarajeswari	O. Sudhakumari, Thali	9190	200	250	50
24	”	”	”	S.S. Asha, Thali	8960	200	250	50

25	1382/10-15	”	Sastha mangalam	S. Kannan, Panchavadyam	7000	100	200	100
26	”	”	”	Harikrishnan, Thakil	7000	100	200	100
27	1603/11-15	<u>454106</u> 03.11.15	”	Vinod Kumar, Panchavadyam	8500	100	200	100
28	1593/11-15	<u>454106</u> 03.11.15	Sastha mangalam	S. Kannan, Panchavadyam	7000	100	200	100
29	”	”	”	C. Harikrishnan, Thakil	7000	100	200	100
30	1812/12-15	<u>63916</u> 01.12.15	”	S. Kannan, Panchavadyam	7000	100	200	100
31	”	”	”	C. Harikrishnan, Thakil	7000	100	200	100
32	2039/01-16	<u>63960</u> 01.01.16	”	S. Kannan, Panchavadyam	7000	100	200	100
33	”	”	”	C. Harikrishnan, Thakil	7000	100	200	100
34	1569/11-15	<u>454106</u> 03.11.15	Rajarajeswari	S.S. Asha, Thali	8960	200	250	50
35	1788/12-15	<u>63916</u> 01.12.15	”	S.S. Asha, Thali	8960	200	250	50
36	2016/01-16	<u>63960</u> 01.01.16	”	S.S. Asha, Thali	8960	200	250	50
37	1639/11-15	<u>454106</u> 03.11.15	Aniyoor	S. Jayakrishnan, Santhi	9190	200	250	50
38	”	”	”	K. Jayakrishnan, Panchavadyam	9190	200	250	50
39	1860/12-15	<u>188563</u> 01.12.15	”	S. Jayakrishnan, Santhi	9190	200	250	50
40	”	”	”	K. Jayakrishnan, Panchavadyam	9190	200	250	50
41	2085/01-16	<u>63960</u> 01.01.16	”	S. Jayakrishnan, Santhi	9190	200	250	50
42	”	”	”	K. Jayakrishnan, Panchavadyam	9190	200	250	50
43	2267/02-16	<u>64005</u> 01.02.16	Rajarajeswari	S.S. Asha, Thali	9190	200	250	50
44	2268/02-16	”	”	” (SEL)	9190	133	166	33
45	2311/02-16	”	Ulloor	Vinod Kumar, Panchavadyam	8500	100	200	100
46	2312/02-16	”	”	” (SEL 20 days)	8500	67	133	66
47	2366/02-16	”	Aniyoor	S. Jayakrishnan, Santhi	9190	200	250	50
48	2775/03-16	<u>64095</u> 28.03.16	Ulloor	Manumohan, Nagaswaram (SEL 20 days)	8500	66	133	67
49	285/05-15	<u>453836</u> 02.05.15	Peroor Gr I	Shiju .G	7000	250	100	150
50	226/04-15	<u>453799</u> 06.04.15	Rajarajeswari	O. Sudhakumari, Thali	9190	250	200	50
51	231/04-15	”	Gowreesapattom	Padmakumar	7000	200	100	100
52	1569/11-15	<u>454106</u> 03.11.15	Rajarajeswari	O. Sudhakumari, Thali	9190	200	250	50
						Total		3690

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

102-3. National Holiday Allowance was granted to ineligible employee – Disallowed Rs. 4035/-

Rs. 4035/- was granted to Sri. Syamkumar, Strong Room Guard of OTC Hanuman Devaswom as per voucher No. 2376/02-16 (Cheque No. 64005/01.02.2016). Since the incumbent was on duty arrangement to Devaswom Headquarters, for the period for which National Holiday Allowance claimed (vide ROC No. 20107/Est.2 dated 05.09.2012), he is ineligible for such an allowance. Hence the expenditure incurred in this regard for Rs. 4035/- is disallowed in audit. The loss sustained to Devaswom Fund may be recovered from the officer responsible and remitted to Devaswom Fund along with penal interest @ 18 %.

102-4. Duties of Junior Superintendent not complied with

Junior Superintendent in the Assistant Devaswom Commissioners Office is responsible to conduct administrative inspection of all major, minor, petty and PD Devaswom and also in the other institutions within the jurisdiction of the Assistant Devaswom Commissioner as per TDB Manual Volume II, Chapter XV, Para No. 14 (a). He is bound to forward monthly statements showing the details of works turned out by him with regard to the verification conducted and also the details regarding the collection and disposal of coconuts and other usufructs to Devaswom Commissioner through the Assistant Devaswom Commissioner.

Board ROC No. 1342/82/B dated 15.12.1984 and ROC No. 6870/83/Vig dated 28.01.1985 order stringent direction to the Junior Superintendents to conduct accounts verification in Devaswoms coming under the jurisdiction of the concerned Assistant Devaswom Commissioner.

Besides, Board ROC No. 7977/08/OAD dated 01.07.2008 entrusts the Junior Superintendents of the concerned Assistant Devaswom Commissioner Office to conduct inspections in the sub groups to ascertain no revenue loss occurs in Devaswoms due to the non upkeep of necessary registers and unrecording of daily collection amount.

However no such inspection reports were prepared and produced in audit for verification. The reason for the same may explained.

103. ASSISTANT DEVASWOM COMMISSIONER OFFICE THIRUVANANTHAPURAM

103-1. HRA claimed in excess-disallowed Rs.4410/-.

On verification of vouchers of Assistant Devaswom Commissioner Office, Thiruvananthapuram, it was noticed that the following employees were paid HRA in excess.

Sl. No.	Voucher No./Month	Cheque No./date	Name of Devaswom	Name of employee & Designation	Basic pay	HRA		Excess (Rs)
						Eligible (Rs)	Paid (Rs)	
01	64/4-15	056717/6.4.15	Punnapuram	M.N.Kumaran Santhi	11920	560	840	280
02	„	„	„	Abhilash watcher	8500	350	560	210
03	302/5-15	057753/2.5.15	„	M.N.Kumaran Santhi	11920	560	840	280
04	„	„	„	Abhilash	8500	350	560	210

				watcher				
05	524/6-15	009490/ 1.6.15	„	M.N.Kumaran Santhi	11920	560	840	280
06	„	„	„	Abhilash watcher	8500	350	560	210
07	752/7-15	461240/ 1.7.15	„	M.N.Kumaran Santhi	11920	560	840	280
08	„	„	„	Abhilash watcher	8500	350	560	210
09	988/8-15	461306/ 1.8.15	„	M.N.Kumaran Santhi	11920	560	840	280
10	„	„	„	Abhilash watcher	8500	350	560	210
11	1187/9-15	461361/ 24.8.15	„	M.N.Kumaran Santhi	11920	560	840	280
12	1466/10-15	624558/ 1.10.15	„	„	11920	560	840	280
13	1697/11-15	624624/ 3.11.15	„	„	11920	560	840	280
14	1900/12-15	624695/ 1.12.15	„	„	11920	560	840	280
15	2285/1-16	624759/ 1.1.16	„	„	11920	560	840	280
16	2511/2-16	624826/ 1.2.16	„	„	11920	560	840	280
17	2815/3-16	624893/ 4.3.16	„	„	11920	560	840	280
							Total	4410

An audit enquiry (No.2 dated 13.10.17) was served in this regard, but no reply was furnished. Hence the amount of Rs.4410/- may be recovered from the officer responsible and remitted to Devaswom Fund.

103-2. National Holiday Allowance - Excess payment due to erroneous calculation - Disallowed Rs.14819/-

On verification of voucher of the payment of National Holiday Allowance towards the temple employees of Sreekanteswaram Devaswom (Voucher No.2780/03-16, Cheque No.624892/03.03.16), it has been found that an excess amount of Rs.14819/- has been disbursed due to erroneous calculation of basic pay and DA as detailed below. The permissible DA for calculation of National Holiday Allowance will be same as that of the DA in the month of March of the previous year ie, March 2015 (80%) but here the DA calculated is that of February 2016 ie 92%.

Sl. No	Name & Designation	Basic pay	No of days	National Holiday Allowance				
				Due (Rs)			Drawn (Rs)	Excess (Rs)
				Basic pay	DA (80%)	Total		
01	J. Ramakrishna Babu, Santhi	16980	13	7121	5697	12818	14734	1916
02	M. Anilkumar, Santhi	10210	13	4282	3426	7708	8438	730
03	S.Sreenath, Santhi	10210	13	4282	3426	7708	8438	730
04	S.Gopakumar, Watcher	11320	13	4747	3798	8545	9114	569
05	R.Ganesh, Watcher	16980	10	5477	4382	9859	10516	657
06	P. Radhakrishnan Nair, Watcher	17420	12	6743	5394	12137	13274	1137
07	B. Udayakumar, Watcher	11320	12	4382	3506	7888	8636	748
08	K. Vijayakumaran Nair, Kazhakom	14980	13	6282	5026	11308	12384	1076
09	R. Prasannakumaran Nair, Panchavadhyam	14260	9	4140	3312	7452	8175	723

10	K. Sreekumaran Nair, Panchavadhyam	17420	11	6181	4945	11126	11868	742
11	A.P. Gopikrishnan, Thakil	9190	10	2965	2372	5337	5691	354
12	G. Sjeev, Nagaswaram	7000	11	2484	1987	4471	4769	298
13	R.S.Saju, Pathramtheppu	10750	9	3121	2497	5618	6143	525
14	R. Mallika, Thali	10840	6	2028	1622	3650	3995	345
15	K. Lathakumari, Thali	11020	13	4621	3697	8318	9114	796
16	A.Rohini, Thali	9690	7	2188	1750	3938	4201	263
17	P. Padmini, Sanitory Worker	9690	13	4064	3251	7315	7990	679
18	N. Narayanan Potty, Santhi	14620	13	6131	4905	11036	11809	773
19	K. Hareendra Kurukkal, Kazhakom	14980	13	6282	5026	11308	12705	1397
20	C. Unnikrishnan, Nagaswaram	10480	9	3043	2434	5477	5842	365
							Total	14819

The employees Sri. K. Vijayakumaran Nair, Kazhakom (Sl.No.8) and Sri.K. HareendraKurukkal, Kazhakom (Sl.No.19), are having the same basic pay and same number of National Holiday Allowance eligible (ie 13 each). But the amount drawn were Rs.12384/- and Rs.12705/- respectively (difference Rs.321/-). The reason for this difference may be explained.

An Audit Enquiry was served in this regards (AE No.1 dated 12.10.17) to the Assistant Devaswom Commissioner. But no reply was furnished to audit. The excess amount disbursed may be made good from the employees concerned and remitted to Devaswom Fund under intimation to audit.

104. ASSISTANT DEVASWOM COMMISSIONER OFFICE NEYYATTINKARA

104-1. Contract allowance to Part Time Santhi-Paid in excess Rs.5800/-

As per voucher No.2758 of 2/2016, an amount of Rs.31900/- was paid towards arrears of contract allowance to 4 persons engaged as substitutes. Of which Rs.11600/- was seen paid to one Mr. C Madhu Sharma being the contract allowance for working in PT Santhi vacancy for 29 days @ Rs.400/day (for the period from 01.02.16 to 29.02.16) at Iyankamam, Puthukkulam Devaswoms (Parassala sub group). The eligible rate permissible to substitutes working in the post of PT Santhi vacancy is fixed to be Rs.200/- only. Therefore actual amount admissible to the incumbent was Rs.5800/- (200 x 29 days) whereas Rs.11600/- (400x29) was seen given resulting in an excess of Rs.5800/- (11600-5800). The excess paid amount may be recovered from the responsible officer and refunded to Travancore Devaswom Board account.

105. PROVIDENT FUND

105-1. Computerization -still a distant dream

Provident fund account is a source of saving for the entire service of an employee and an apt resource to meet the urgent financial requirements of the subscribers. Hence transparency may be ensured in the maintenance of the account.

The Devaswom Accounts Office deals with the provident fund accounts of thousands of subscribers. The system of manual maintenance of provident fund account is obsolete.

Computerisation of DPF and TEPF accounts has been a long pending demand which is still a distant dream. It is hightime to expedite the process of computerization and complete it within a stipulated time. Then only the accounts mentioned in the Provident Fund will be more transparent and accessible.

105-2. Non issuing of Annual Account Statements.

As per Provident Fund Rules, the Board has to send each subscriber an Annual account statement. In reply to the Audit Enquiry No. 1 dated 24.01.2019 the Accounts Officer has stated that, Annual account statements of DPF subscribers for 2015-16 have been issued, but in the case of TEPF subscribers annual statements have not yet been issued so far.

Hence Audit suggests urgent steps may be effected to issue Annual account statements to all the subscribers of the Fund under Travancore Devaswom Board without fail as stipulated in the PF Rules.

As instructed in the Provident Fund Rules, the Board have to issue each subscriber a statement showing the opening balance as on First day of April every year, details of total amount debited/credited during the year, the total amount of interest accrued and credited as on 31st March of the year and closing balance as on the date.

105-3. Non maintenance of passbook

As per the General Provident Fund (Kerala) Rules 2011, Chapter III Rules 12 (1) each subscriber shall maintain a pass book in form 'C' for recording their Provident Fund details and the pass book will be kept under the custody of the subscriber. This generally accepted system is more convenient and authentic as it is an official record for the Provident Fund details of a subscriber. But this system has not been established in the Board in full-fledged manner. Hence direction may be issued to employees and all the salary disbursing officers to keep the pass book updated with relevant entries and necessary attestations. This may be reviewed by Devaswom Accounts officer.

105-4. Monthly deduction Statements of Devaswom Provident Fund/ Temple Employees Provident Fund (DPF/TEPF) - Needed to be in a unified format.

On verifying the monthly statements from various sub offices showing the subscription and refund of advance to DPF/TEPF Accounts of employees, it was noticed that in most of the cases the deduction statements were not in a unified format, lacking necessary information. Hence steps may be taken to ensure that the subscription statements are in a uniform format having the basic details like name of the subscriber, account number, pay as on 31st march, subscription amount, refund of temporary advance, DA arrear etc. This will make the system more transparent and comprehensive.

105-5. Delay in furnishing TEPF deduction statements and chalans from Group offices -Solicited corrective measures

While verifying the TEPF deduction statements and chalans from various group offices, inordinate delay in furnishing these details to Devaswom Office were noticed. This

may cause financial loss to subscribers. Certain examples are described below.

Details of TEPF Deduction	Group	Chalan No. and date	Amount (Rs)	Date on which statement and chalan sent to DAO	Date on which statement and chalan received at DAO (as per file)
Deduction from the salary for 2/2015	Karunagappally	1683/23.03.15 1740/31.03.15	379547 2120	31.03.15 31.03.15	03.04.15 03.04.15
Do	Punaloor	1489/21.03.15	248655	31.03.15	04.04.15
Do (PD Thrikkadavoor Devaswom)	Kollam	1937/27.03.15	31144	31.03.15	07.04.15
Deduction from the salary for 3/2015	North Paravur	87/22.04.15	153474	22.04.15	28.04.15
Deduction from the salary for 1/2015	Ambalappuzha	1069/04.02.15	231051	02.04.15	04.04.15
Deduction from the salary for 1/2015	Ulloor	2197/18.03.15	470027	06.04.15	10.04.15

Hence steps may be taken to remit TEPF subscription, refund of Advance and DA arrears to respective head of accounts without delay and also sent these particulars to DAO promptly.

105-6. Conclusion

Travancore Devaswom Manual Vol. I, Chapter XV describes the duties and responsibilities of F & AO and Devaswom Accounts Officer. As per the same, the finance and accounts officer shall supervise the functions of Devaswom Accounts Officer in respect of the maintenance of both the Temple Employees Provident Fund and Devaswom Provident Fund accounts and their credit and disbursement details. As per the provident fund Rule 35(2)(f) published in the Gazette dated 14.10.1952 ,Devaswom Accounts Officer shall be in direct charge of the administration of the Fund subjected to the control of the Board.

The lapses were brought to the attention of the board authorities repeatedly vide various audit reports issued in DBAR 9/2009, 14/2010, 2/2011, 7/2013, 9/2014, 2/2017 and 02/2018

Hence audit suggests to consider the above mentioned remedial measures along with the ones already mentioned in the DBAR’s to make provident fund system more transparent and accessible.

106. PENSION FUND

106-1. Cash book of the pension funds not properly maintained.

The cash books of the pension funds were seen prepared as the replica of the bank statements issued by the bank. Even the errors crept in the bank statement while crediting/debiting various amount were also entered as it is in cash books.

For example, the payments to the following pensioners were debited twice in the bank statement (A/c No.126-1-5616) and credited to the account clearing the mistake. Such wrong entries were repeated in the cash books also resulting in duplication of receipts and payments.

Date	Ref No.	Amount (Rs)
06.04.15	PPO1483	19543
01.08.15	PPO770	19168
20.08.15	PPO694	19168
04.04.15	PPO1565	160635

Likewise the pension amount of the under mentioned temple employees meant to be debited from A/c No.126-1-6972 was seen erroneously debited from 126-1-5616.

Sl.No.	Date	PPO No.	Amount (Rs)
01	04.08.15	2128	29514
02	05.08.15	2659	6841
03	14.10.15	1873	2150
04	21.12.15	3169	330782
05	02.01.16	2156	5688

This discrepancy was rectified by bank only on 13.02.19 consequent on serving an audit enquiry in this regard by this office vide Audit Enquiry No.2 dated 11.02.19.

Likewise another amount of Rs.15416/- was debited from Devaswom Pension Fund without mentioning PPO number. The same was also enquired vide Audi Enquiry NO.2 dated 11.02.19 and subsequently rectified by bank by supplying PPO number.

These discrepancies revealed in audit shows that the cash book maintained by the Devaswom accounts officer for the pension fund does not represents the actual transactions of the fund, but it is a mere replica of the bank statement of debits and credits.

106-2. Irregularity in deducting commuted portion from basic pension.

It has been noted in audit that in several cases, commuted portion of the pension has been deducted right from the first month of pension, whereas the commuted amount was paid months later. As per para 5(2) of Appendix X (Pension commutation Rules) of part III KSR, the date of effect of reduction in pension shall be from the 1st day of the month following the month in which the commutated value is drawn by the pensioner (GO (P) 195/2012/Fin dated 30.03.12)

Hence deducting commuted portion before disbursing commuted value to the pensioner is irregular. A few instances are cited below.

Sl. No.	Name of Pensioner	Date of retirement	Commuted portion	Eligible commuted value	Date of disbursement of commuted value	Commuted value disbursed after deducting commuted portion for the delayed months
01	N. Muraledharan, Devaswom Guard PPO No.1601	31.05.15	4857	646953	21.12.15	646953-33994 =612954
02	S. Rajendran Nair, Assistant Engineer PPO No.1600	31.05.15	6122	815451	18.12.15	815451-42854 =772597

106-3. Disbursement of pensionary benefit without annual mustering/life certificate

Pensionary benefits were seen disbursed to pensioners/family pensioners without annual mustering/obtaining life certificate during the year 2015-16. This discrepancy noted in the previous years was also reported by this office in previous audit reports.

Audit once again reiterates the statutory obligation of pension disbursing officer take precaution against impositions by way of personal mustering or annual life certificate as stipulated vide Rule 125 to 128 of KSR part III.

106-4. Delay in sanctioning pensionary benefits-payment of interest to beneficiaries.

Instances of paying huge amount as interest upon court directions, due to delay in disbursement of pensionary benefits were noticed in audit. Details are given below.

Sl. No.	Name of pensioner	Date of retirement	Date of sanctioning pensionary benefits	Interest paid/ date of payment
01	A.K.Suresh Jeevan, Deputy Devaswom Commissioner (Rtd) PPO No.1367	31.05.11	01.06.12	169727/ 31.03.16
02	C. Thulaseedharan Thampi, Secretary (Rtd) PPO No.1249	28.02.09	30.04.14	127875/ 19.08.15

Circumstances leading to payment of penal interest due to delay in sanctioning pension benefits should be avoided as far as possible.

106-5. Financial position

	Establishment Pension Fund (A/c No.126-1-5616)	Temple Employees' Pension Fund (A/c No.126-1-6972)
Opening Balance	7323007.16	5752263.66
Receipt	318736253.00	214080252.00
Total	326059260.16	219832515.66
Expenditure	323467929.00	217645348.00
Closing Balance	2591331.16	2187167.66

107. EDUCATION FUND

107-1. Common By-laws not formulated

A number of aided and unaided schools/colleges are functioning under the administrative control of Travancore Devaswom Board. Necessity of the formation of Common By-laws regarding the administration, account rules, method of appointment of teaching and non-teaching staff etc in various educational institutions under Travancore Devaswom Board was pointed out in previous audit reports. But the By-laws have not been formulated so far and appointments in Board institutions are being carried out according to the concerned University rules. Hence the authorities may take necessary steps to formulate the By-laws urgently in this regard.

108. BUS FUND

108-1. Inordinate delay in auctioning of condemned vehicles.

The vehicle numbered KL 01 AD 5759, Ashok Leyland bus was once operated by the Devaswom Board. Now the bus is placed aside in the Board office garage in a condemned condition.

As Board gave administrative sanction for the disposal of the vehicle in public auction, board invited quotations from the public. But the auction proceedings were not completed till the date. The vehicle is getting more ruined by passing of time and due to rusting. If the auction process is not completed urgently it will make a heavy loss to Devaswom Fund due to the decreased or low scrap value for the totally ruined vehicle. Not only that but a large garage space is left unused for years due to the parking of the bus. As per the valuation report from the office of the Assistant Executive Engineer, PWD vide letter No.81/T/GL dated 20.05.16, the assessed value of the vehicle was fixed as Rs.250000/-.

Necessary steps may urgently be taken to speed up the auction process in order to avoid the loss to be sustained to Devaswom Board.

108-2. Log book and fuel efficiency test certificate of vehicles not produced.

Log book and fuel efficiency test certificate of vehicles in possession of the Board were not produced for verification. An audit requisition No.1 dated 03.07.18 and an Audit Enquiry (No.1 dated 28.09.18) were served in this regard. Necessary steps may be taken to produce the documents for verification.

109. SURPLUS FUND

109-1. Verification of Fixed Deposit – Discrepancies noticed

As per Fixed Deposit register and Fixed Deposit statements the new Fixed Deposit opened during the year 2015-16 under Surplus Fund was Rs. 20,80,50,000/-. But on verification of cash book maintained for Surplus Fund (A/c No. 8729) the total amount of new Fixed Deposit under Surplus Fund was recorded as Rs. 15,00,50,000/-. This resulted in a difference of Rs. 5,80,00,000/- between Fixed Deposit statement and cash book. The reason for the serious discrepancy may be explained. The details of Fixed Deposit as per Fixed Deposit register and cash book are given below.

Sl. No.	FD No.	Bank	Date	New FD as per FD Register	New FD as per Cash book
1	618765	DLB Nanthancode	17.04.15	2,96,00,000	2,96,00,000
2	618868	”	21.05.15	1,44,00,000	1,44,00,000
3	652277	”	08.09.15	1,78,00,000	1,78,00,000
4	652473	”	21.10.15	80,00,000	Nil
5	685307	”	03.11.15	1,50,00,000	1,50,00,000
6	685371	”	21.11.15	1,73,50,000	1,73,50,000
7	700297	”	13.01.16	1,96,00,000	1,96,00,000
8	700456	”	19.02.16	1,83,00,000	1,83,00,000

9	721288	”	05.03.16	1,80,00,000	1,80,00,000
10	721390	”	24.03.16	2,00,00,000	Nil
11	703738	”	29.03.16	3,00,00,000	Nil
			Total	20,80,50,000	15,00,50,000

Audit views the aforesaid defect a serious one that demands the intervention of the concerned very urgently. This discrepancy is brought to the attention of the Board authorities for effecting sufficient and stringent measures for a speedy rectification of the same.

110. SUMANGALI KALYANA MANDAPAM

110-1. Unlawful Refund of Marriage fees – Disallowed Rs. 58,075/-

On verification of Marriage booking register maintained in Sumangali Kalyanamandapam, it was noticed that Sri. Sreekumaran Nair .A, “Sai Sannidhi” Karakulam booked the Kalyanamandapam as per receipt No. 733 dated 29.12.14 for the marriage to be conducted on 01.09.2015. Total amount collected was Rs. 70,000/- including gas cylinder charges and security deposit. Consequently the marriage has been cancelled and an amount of Rs. 58,075/- is also seen refunded (Cheque No. 305829 dated 19.09.2015) after deducting the security deposit and 15 % less amount from the marriage fees ie Rs. 3000/- and Rs. 8925/- respectively. On verification of booking register and marriage register, no other booking was made on the proposed date, ie on 01.09.2015.

This is violation of ROC No. 2695/97/M dated 30.10.1998. Board ROC permits to cancel the date of marriage on condition specified that “No refund except gas charges and caution deposit should be made to the party if the department is not getting booking for the Mandapam for the date of cancellation sought by the party”. As per the ROC, the admissible amount to be refunded was only the sum of security deposit and gas charges amounting to Rs. 10,500/- (3000+7500). But later on, the authorities refunded an amount of Rs. 58,075/- along with the admissible amount of refund – ie Rs. 10,500/-. So the amount of Rs. 58,075/- has been paid in excess.

An Audit Enquiry No. 2 dated 06.07.2018 served in this regard, but no reply was received till date. Hence the refunded amount is disallowed in audit and the amount of Rs. 58,075/- may be recovered from the officer responsible and remitted to Devaswom Fund.

110-2. Stock register of Furniture & Electrical items not maintained

Registers showing the details of electrical and furniture items not produced for audit. Hence audit is unable to verify the inventory of these assets. Stock details of vessels used in Kalyanamandapam seen maintained properly. Urgent steps may be taken to maintain the stock register of all items used in the Sumangali Kalyanamandapam.

111. PRE AUDIT DEPARTMENT (PAD) VOUCHERS

111-1. Journey in Departmental vehicle -Excess claim-Disallowed Rs.3900/-

When an officer travels by road in Departmental vehicle, he may draw IC and DA for halt. However IC plus DA for halt is limited to one DA if the officer returns within 24

hour (Rule 107,110 of KSR vol.1 part II). In the following cases excess claim towards travelling allowance for journeys performed within 24 hours, were noticed.

Sl. No.	Voucher No. and Cheque No.	Name of officer	Date and details of journey	Mode of conveyance	IC+DA admissible (Rs)	Claimed (Rs)	Excess (Rs)
01	159/4-15 921337/ 08.04.15	B.L. Renugopal, Vigilance officer (Pay 34500)	<u>30.01.15</u> 4pm - 9pm HQ – Pirappancode - Kuttiyani – Ayoor - Punalur	Department vehicle	250	750	500
			<u>30.01.15 - 31.05.15</u> 9pm - 6am Halt at Punalur				
			<u>31.05.15</u> 6am - 2pm Punalur-Kottarakkara - Kollam - Attingal-HQ				
02	887/6-15 331046/ 15.06.15	B.L. Renugopal, Vigilance officer (Pay 34500)	<u>05.05.15</u> 3.30pm - 5.30pm HQ to Varkala	Department vehicle	250	750	500
			<u>05.05.15 - 06.05.15</u> 5.30 pm - 11 am Halt at Varkala				
			<u>06.05.15</u> 11am - 1.30pm Varkala - HQ				
03	887/6-15 331046/ 15.06.15	B.L. Renugopal, Vigilance officer (Pay 34500)	<u>19.05.15</u> 4 pm - 6.30pm HQ to Parassala	Department vehicle	250	750	500
			<u>19.05.15 - 20.05.15</u> 6.30 pm - 10.45 am Halt at Parassala				
			<u>20.05.15</u> 10.45am - 3pm Parassala - Neyyattinkara -HQ				
04	602/5-15 9252812 1.05.15	T. Sreekumaran Nair, Driver Vigilance and Security) (Pay 15380)	<u>16.04.15</u> 4 pm - 7pm HQ to Varkala	Department vehicle	200	600	400
			<u>16.04.15 - 17.04.15</u> 7 pm - 9.30 am Halt at Varkala				
			<u>17.04.15</u> 9.30am - 11.30am Varkala - HQ				
05	602/5-15 925281/ 21.05.15	P. Pradeep kumar, CPO (Pay 14620)	<u>16.04.15</u> 4 pm-7pm HQ to Varkala	Department vehicle	200	600	400
			<u>16.04.15 - 17.04.15</u> 7 pm - 9.30 am Halt at Varkala				
			<u>17.04.15</u> 9.30am - 11.30am Varkala - HQ				
06	968/6-15 331101/ 25.06.15	O.G.Biju, Head Clerk, (Vigilance and Security) (Pay 20240)	<u>01.09.14</u> 4 pm-9pm HQ to Attingal	Department vehicle	200	600	400
			<u>01.09.14 - 02.09.14</u> 9 pm - 9 am Halt at Attingal				
			<u>02.09.14</u> 9am -11am				

			Attingal - HQ				
07	968/6-15 331101/ 25.06.15	O.G.Biju, Head Clerk, (Vigilance and Security) (Pay 20240)	<u>24.09.14</u> 5 pm - 9 pm HQ to Chirayinkil <u>24.09.14 - 25.09.14</u> 9 pm - 9 am Halt at Chirayinkil <u>25.09.14</u> 9am - 1pm Chirayinkil - HQ	Department vehicle	200	600	400
08	965/6-15 331101/ 25.06.15	O.G.Biju, Head Clerk, (Vigilance and Security) (Pay 20240)	<u>08.12.14</u> 3 pm - 9pm HQ to Varkala 08.12.14 - 09.12.14 9 pm - 10 am Halt at Varkala <u>09.12.14</u> 10am - 12 noon Varkala - HQ	Department vehicle	200	600	400
09	965/6-15 331101/ 25.06.15	O.G.Biju, Head Clerk, (Vigilance and Security) (Pay 20240)	<u>10.12.14</u> 3 pm - 6pm HQ to Kottarakkara <u>10.12.14 - 11.12.14</u> 6 pm-11 am Halt at Kottarakkara <u>11.12.14</u> 11am - 2pm Kottarakkara - HQ	Department vehicle	200	600	400
						Total	3900

Excess amount claimed, ie Rs.3900/- may be recovered from the officer responsible and remitted to Devaswom Fund.

111-2. Verification of vouchers supporting documents not produced- Objected Rs.259362/-

On verification of the PAD vouchers, the following payments were held under objection for the reasons noted against each.

Voucher No.	Nature details of claim	Cheque details	Amount (Rs)	Reason for objection
1431/8-15	Medical reimbursement to Sri. P.S. Dileepkumar, Head Clerk Board office	305464/06.08.15	25342	Treatment at KIMS Hospital, No reference letter from government hospital
1532/8-15	Medical reimbursement to Smt. S. Parvathi, Finance and Accounts officer	305539/21.08.15	9260	Treatment at chaithanya eye hospital, no reference letter from government hospital
1924/9-15	Current charge in Devaswom accounts office Consumer No.1145069003383	305739/09.09.15	24760	No demanded bill and payee receipts produced
2859/11-15	Insurance benefit to Smt. Rajamma, Legal heir of late Sri. Smith.C.S	306541/28.11.15	200000	Legal heirship certificate and NOC from family member not produced
		Total	259362	

Steps may be taken to clear the objection.

111-3. EMD/Security deposit repayment –original chalan not produced – Objected Rs.143650/-

On verification of deposit repayment vouchers, some irregularities were found. The chalan produced for repayment in the following cases were duplicate instead of the original. It may lead to double payment for the same item. The details are given below.

Voucher No.	Cheque No. & Date	Amount (Rs)	Remarks
1503/8-15	305512/12.08.15	5000	EMD released to poornamala process Sivakasi
1556/8-15	305559/24.08.15	58075	Repayment of rent and other charges of Sumangali Kalyanamandapam to Sri. S. Narayana Pillai
2048/9-15	305829/19.09.15	58075	Repayment of rent and other charges of Sumangali Kalyanamandapam to Sri. Sreekumaran Nair
2154/9-15	305940/28.09.15	7500	Repayment cooking gas charges to Sri. Thara Singh
2181/9-15	305960/29.09.15	7500	Repayment of cooking gas charges to Sri. C.G. Prathap chandran
2454/9-15	306148/27.10.15	7500	Repayment of cooking charges to Sri.N. Sukumaran Nair.
	Total	143650	

Hence an amount of Rs.143650/- held under objection for non-production of original chalans.

111-4. Subsistence allowance-supporting documents not produced-Objected Rs.46488/-

Subsistence allowance is disbursed to an officer, only on production of a non-engagement certificate furnished by the officer and countersigned by a gazetted officer every month.

But on verification of the vouchers, the following subsistence allowance bills were not supported with authentic non-engagement certificates.

Voucher No.	Cheque No./Date	Amount (Rs)	Payment particulars
1837/8-15	305650/26.08.15	23244	Subsistence Allowance paid to Sri. T.T Sreekumar, Head Clerk for the month 8/15
2211/10-15	305989/01.10.15	23244	Subsistence Allowance paid to Sri. T.T Sreekumar, Head Clerk for the month 9/15
	Total	46488	

Hence the amount of Rs.46488/- is held under objected.

111-5. Advance adjustment details not produced-Objected Rs.500000/-

As per GO (P) 419/2011 fin dated 04.10.11, the final bill should be prepared within 3 months of the due date of advance taken and if not it should be recovered in lump from the next pay bill of the officer concerned and settled finally. If the adjustment bill is not submitted in prescribed time the entire amount will be recovered in one lump immediately on the expiry of such time limit. Interest rate @ 18% will be charged on the entire amount of advance from the date of drawal to the date of recovery of the amount.

But on verification of PAD vouchers, the following advances ever not seen adjusted so far. An Audit Enquiry has been served in this matter (No.1 dated 07.09.18).

Voucher No.	Cheque No./Date	Amount (Rs)	Payment particulars
1901/9-15	305725/08.09.15	100000	TA advance to Chief Engineer (General)
2511/10-15	306214/28.10.15	400000	Advance to Sri. V.Sankaran Potti, Chief Engineer

Hence the amount of Rs.500000/- is held under objection for want of adjustment details.

In reply of the enquiry, on verification of advance register submitted for verification amount of Rs.400660/- remitted through chalans 607 dated 11.11.15 (Rs.58924/-), 610 dated 04.11.16 (Rs.341736/-) were noted in the register. Time limit for adjustment was already elapsed. No copy of chalans produced, hence the remittance could not be verified.

The amount of Rs.500000/- is held under objection for want of supporting documents.

111-6. Purchase of stationery-Irregularities noticed –Amount objected Rs.1674474/-

On verification of PAD vouchers, it was noticed that papers and other stationery items amounting to Rs.1674474/- (voucher No.2916 cheque No.306591/03.12.15) was purchased from M/s Premier paper distributors Thiruvananthapuram. As the amount of purchase exceeds Rs.1000000/- tenders have to be floated for its purchase. The following details had been called for as per letter No.KSA/TDB/M-4/01/18 dated 06.09.18.

- (1) Paper cutting of advertisement made for tender.
- (2) Tender register.
- (3) Bids submitted by the bidders.
- (4) Details regarding security deposit.

These documents had not been produced for verification or any reply received. In the absence of proper evidence to prove that the procedures related to the purchases were followed and the purchases were made economically and impartially the amount incurred for this, Rs.1674474/- is held under objection.

111-7. Submission of false claim-Amount may be recovered Rs.3781/-

On verification of PAD vouchers the following irregularities with regard to TA bill submitted by Smt. Prasannakumari, Divisional Accountant was noticed.

- (1) Smt. Prasannakumari, had claimed that she had transported her belongings from Mavelikkara to Thiruvananthapuram in the lorry No. KL 1 BF 8857 and claimed an amount of Rs.1801/- (voucher No.2905 cheque No.306584/03.12.15). But on verification of motor vehicle department site, it was found that the vehicle bearing the number KL 01 BF 8857 was a Honda Motor cycle. The above discrepancies had been enquired as per letter No. KSA/TDB/M-4/01/18 dated 06.09.18.

In reply to this Smt. L. Prasanna kumari replied that this was a mistake and happened by oversight and the actual number was KL 01 BS 9775. But this reply could not be accepted because the receipt received from the driver of the vehicle No. KL 01 BS 9775 was not produced for verification. On the other hand an acknowledgment receipt was produced

from Sri. Thankappan, Driver of vehicle No. KL 01 BF 8857 claiming that he had transported goods to Thiruvananthapuram and received Rs.7000/- from Smt. L.Prasannakumari and this receipt was certified by Smt. L. Prasannakumari. This receipt seems fake as no lorry exists in this registration number. The TA granted to the employee was based on false claims hence the amount of Rs.1801/- from Smt. L. Prasannakumari may be recovered and remitted to Devaswom Fund.

111-8. Appointment of contract staff-Board order and resolution not produced for verification-Amount objected Rs.205000/-

On verification of PAD vouchers it was found that many contract employees are appointed in various departments of the Board. Usually these employees are appointed by the Board for a period not more than one year. As per letter No.KSA/TDB/M-4/01/18 dated 06.09.18, the Board resolution and order regarding the appointment of these employees had been called for, but no reply received. In the absence of the Board order and resolution, audit could not verify whether the Board had actually grant consent for the appointment of these employees. The details of employee along with allowances granted were as follows.

Sl. No.	Name of the employees with designation	Voucher No./ Cheque No.	Amount (Rs)
01	Sanalkumar Ambily, Consultant, colleges	Voucher No.2885 Cheque No.306561 Dated 01.12.15	22500
		Voucher No.3231 Cheque No.306892 Dated 01.01.16	22500
		Voucher No.3525 Cheque No.402375 Dated 01.02.16	22500
		Voucher No.3803 Cheque No.403920 Dated 01.03.16	22500
02	M.R.Rajendran, Consultant CBSE Schools	Voucher No.2881 Cheque No.306557 Dated 01.12.15	17500
		Voucher No.3220 Cheque No.306884 Dated 01.01.16	17500
		Voucher No.3526 Cheque No.402376 Dated 01.02.16	17500
		Voucher No.3804 Cheque No.403921 Dated 03.03.16	17500
03	R. Mukundan Pillai, Service Consultant	Voucher No.2984 Cheque No.306643 Dated 10.12.15	15000
		Voucher No.3296 Cheque No.400862 Dated 08.01.16	15000
		Voucher No.3867 Cheque No.404069 Dated 11.03.16	15000
		Total	205000

In the absence of Board order regarding the appointment of the above mentioned contract staff, the payments made for these staff Rs.205000/- is held under objection.

111-9. Cash book not maintained - serious lapse.

As per the Devaswom Fund rules on Double Entry System of accounting 2012, there should have a separate cash book for each bank account (Rule 3). In the Devaswom accounts office all expenses were made from the bank A/c No.6223 maintained at Dhanalakshmi Bank Nanthencode Branch. As per letter No. KSA/TDB/M-4/01/2018 dated 06.09.18 the cash book for the above bank account was called for but not made available for verification. A cash book incorporating all receipts and payments is inevitable for this account as all the expenses of the Devaswom Account office was incurred from this account. Non maintenance of cash book for this bank account is a serious lapse.

112.PRESS AND CULTURAL DIRECTORATE

112-1. Subscription amount of Sannidhanam Magazine - Details of collection amount for Rs.59900/- not updated in the register.

While verifying the issue and collection register of Sannidhanam Magazine, an amount of Rs.59900/- is found pending collection towards the subscription amount of Sannidhanam magazine from the incumbents of Travancore Devaswom Board Head Quarters, Maramath, Assistant Devaswom Commissioner's and Devaswom Commissioners Office. Details are as follows.

Sl. No.	Name of Office	No. of copies issued per month	Amount due @ Rs.10/ copy	Amount collected (vide remittance register) (Rs)	Balance due (Rs)
01	Assistant Devaswom Commissioner Office, Neyyattinkara	7x12=84	840	Nil	840
02	Assistant Devaswom Commissioner Office, Thiruvananthapuram	9x12=108	1080	Nil	1080
03	Assistant Devaswom Commissioner Office, Ulloor	9x12=108	1080	Nil	1080
04	Assistant Devaswom Commissioner Office, Kottarakkara	9x12=108	1080	Nil	1080
05	Assistant Devaswom Commissioner Office, Punalur	10x12=120	1200	Nil	1200
06	Assistant Devaswom Commissioner Office, Kollam	9x12=108	1080	Nil	1080
07	Assistant Devaswom Commissioner Office, Karunagappally	9x12=108	1080	Nil	1080
08	Assistant Devaswom Commissioner Office, Mavelikkara	10x12=120	1200	Nil	1200
09	Assistant Devaswom Commissioner Office, Ambalappuzha	10x12=120	1200	Nil	1200
10	Assistant Devaswom Commissioner Office, Aranmula	8x2=96	960	Nil	960
11	Assistant Devaswom Commissioner Office, Thiruvalla	10x12=120	1200	Nil	1200

12	Assistant Devaswom Commissioner Office, Changanassery	10x12=120	1200	Nil	1200
13	Assistant Devaswom Commissioner Office, Kottayam	10x12=120	1200	300	900
14	Assistant Devaswom Commissioner Office, Ettumanoor	10x12=120	1200	Nil	1200
15	Assistant Devaswom Commissioner Office, Vaikom	10x12=120	1200	Nil	1200
16	Assistant Devaswom Commissioner Office, Thrikkariyoor	10x12=120	1200	Nil	1200
17	Assistant Devaswom Commissioner Office, North Paravur	10x12=120	1200	Nil	1200
18	Deputy Devaswom Commissioner Office, Thiruvananthapuram	7x12=84	840	Nil	840
19	Deputy Devaswom Commissioner Office, Harippadu	4x12=48	480	340	140
20	Deputy Devaswom Commissioner Office, Vaikom	7x12=84	840	Nil	840
21	Divisional Engineer, Chenganoor	15x12=180	1800	Nil	1800
22	Executive Engineer, Kottayam	15x12=180	1800	Nil	1800
23	Executive Engineer, Mavelikkara	11x12=132	1320	Nil	1320
24	Assistant Engineer, Neyyattinkara	5x12=60	600	Nil	600
25	Assistant Engineer, Varkala	5x12=60	600	Nil	600
26	Assistant Engineer, Kollam	5x12=60	600	Nil	600
27	Assistant Engineer, Karunagappally	5x12=60	600	Nil	600
28	Assistant Engineer, Mavelikkara	5x12=60	600	Nil	600
29	Assistant Engineer, Ambalappuzha	5x12=60	600	Nil	600
30	Assistant Engineer, Kottarakkara	5x12=60	600	Nil	600
31	Assistant Engineer, Punalur	5x12=60	600	Nil	600
32	Assistant Engineer, Changanassery	5x12=60	600	Nil	600
33	Assistant Engineer, Chengannoor	5x12=60	600	Nil	600
34	Assistant Engineer, Thiruvalla	5x12=60	600	450	150
35	Assistant Engineer, Kottayam	5x12=60	600	Nil	600
36	Assistant Engineer, Ettumanoor	5x12=60	600	Nil	600
37	Assistant Engineer, Vaikom	5x12=60	600	Nil	600
38	Assistant Engineer, Aluva	5x12=60	600	Nil	600
39	Assistant Engineer, Sabarimala	15x12=180	1800	Nil	1800
40	Assistant Engineer, Moovattupuzha	5x12=60	600	Nil	600
41	Assistant Engineer, Ulloor	5x12=60	600	Nil	600
42	Assistant Engineer, Pampa	12x12=144	1440	Nil	1440
43	Assistant Audit Officer, Kottarakkara	4x12=48	480	Nil	480
44	Assistant Accounts Officer, Vaikom	7x12=84	840	Nil	840
45	Audit Officer, Aluva	7x12=84	840	Nil	840
46	Assistant Accounts Officer, Ambalappuzha	7x12=84	840	770	70
47	Assistant Audit Officer, Thiruvalla	4x12=48	480	Nil	480
48	Accounts Officer	19x12=228	2280	Nil	2280
49	Finance and Accounts Officer	11x12=132	1320	Nil	1320
50	Chief Engineer-I (General)	23x12=276	2760	2070	690
51	Chief Engineer- II	7x12=84	840	630	210
52	Executive Engineer (Compound)	17x12=204	2040	Nil	2040
53	Superintendent of Police (Vigilance & Security)	8x12=96	960	Nil	960
54	Assistant Engineer (Compound)	5x12=60	600	Nil	600
55	SCCHRL	4x12=48	480	Nil	480

56	Executive Office, Sabarimala	12x12=144	1440	70	1370
57	SCCHRL Book stall	20x12=240	2400	Nil	2400
58	Book stall, OTC	10x12=120	1200	Nil	1200
59	Book stall, Vaikom	10x12=120	1200	Nil	1200
60	Book stall, Ettumanoor	10x12=120	1200	Nil	1200
61	Book stall, Malayalappuzha	10x12=120	1200	Nil	1200
62	Book stall, Compound	10x12=120	1200	Nil	1200
63	Deputy Devaswom Commissioner, Pathanamthitta	7x12=84	1200	630	210
				Total	59900

An Audit Enquiry No.2/12.07.18 was served in this regard. The Cultural Director orally informed that the amount stated in the query was already realized from the incumbents from their salary. But due to the non-production of timely intimation from the concerned Assistant Devaswom Commissioner Offices, the details of collection amount could not be recorded in the register. Hence stringent steps may be taken to get the details from the concerned officers and the same may be recorded in the register also.

112-2. Central stock register of Devaswom and private publications not maintained.

A central stock register is to be maintained in the Cultural Directorate regarding the Devaswom publication and private publications received for sale in the Devaswom offices/book stalls. However such a register is not maintained in this office. This was enquired into vide Audit Enquiry No.3/12.07.18 and Audit Requisition No.5/09.07.18. But no reply in this regard was made available to audit. Central stock register, with details of Devaswom and private publications received for sale may be maintained and made available to audit for verification.

112-3. Non-compliance with the Audit requisition by the concerned.

On verification of payment vouchers of private parties, the following irregularities were noticed.

Audit requisitions served in connection with the audit of Cultural Directorate for the year 2015-16 were not complied with the concerned authority of the office. Audit Requisition No.3 was served demanding the production of stock register of Diary, Pocket Diary and Date Calendar. Audit requisition No.5 was served demanding details with regard to the advertisement charges received during the publication of Sannidhanam Magazine, Diary and Pocket Diary. However neither the documents related nor reply for the same was made available for verification. Hence urgent steps may be taken to make available the afore said documents for verification without fail.

113.DEVASWOM BOARD BOOK STALL VAIKOM

113-1. Huge loss to Devaswom Fund due to high operating cost of book stall.

The Book stall is situated on the north side of Vaikom Mahadevar Devaswom.

The average salary of the sales clerk of the book stall is Rs.25000/- a month and annual expenditure on accounts of salary alone is Rs.300000/- p.a.

As mentioned in the previous para total income of book stall by way of sale of private publications and Devaswom publications is Rs.238345/-. Only 40% of this can be treated as actual income which may be worked at Rs.95338/- (40% 238345).

From the above it can be seen that the book stall is in no way profitable.

Hence audit suggest that the book stall may be leased out on kuthaka basis for each year with strict instructions/conditions to exhibit and sale only books and other materials relating to Hindu religion only.

114. SREE CHITHRA CENTRAL HINDU RELIGIOUS (SCCHR) LIBRARY

114-1. Verification of the issue register of books-Books found not returned.

Sl. No.	Name of member and membership No.	Name of books	Date of issue	Due date of return
01	J. Jayasankar (4)	1.Karthikeya stavom 2.Jyotisha Masika	17.03.03	17.04.03
02	Dr. Valsala Pillai (15)	Valmiki Ramayanam	12.05.16	12.06.16
03	P.K.Chandramohan (21)	Idealistic view of life	05.07.08	05.08.08
04	Anand Raj.R.S (43)	Thiruvananthapurathinte Ithihasam	19.05.12	19.06.12
05	K.V.Padmanabhan (44)	1. Maharshisree Narayan Guru 2. Devadasikalum Shityacharitavum	10.08.11	10.09.11
06	V.N.Vinodkumar (59)	Brihat Iataka of Varahamihira	07.11.17	07.12.17
07	K.K.Sreenivas (60)	Kerala samskriti Sahitya charitham Part I & II	27.06.12	27.07.12
08	M.Krishnaprasad (69)	1.Gyaneshwali 2.Bodhyana Grihasutra	24.01.17 21.02.17	24.02.17 21.03.17
09	J.Mahadevan (72)	1.Hindu Dherma Parichayam 2.Manivilakku	31.01.18	02.02.18
10	K.Rajasekaran (79)	Sreedevi Upasthakramam	06.08.17	06.09.17
11	Santhoshkumar.S (84)	Prashnasaram	19.08.17	19.09.17

Effective steps should be urgently initiated to retrieve the books issued to the members possibly on due date. The irrecoverable books may be collected from the same publisher by all possible means and the amount may be recovered from the dropped out/regularly irregular member, or from the caution deposit of the concerned so that the drain out of books may be curtailed from the stock in the library.

115. DEVASWOM BOARD COLLEGE THALAYOLAPARAMBU-

Observation in Part I - NIL

116. DEVASWOM BOARD COLLEGE KEEZHOOOR

116-1. Income tax deducted at source-action to be taken to get the amount recouped.

An amount of Rs.5251/- was deducted as TDS on interest received in A/c No.2507101003698 with Canara Bank during 2015-16.

Travancore Devaswom Board is exempted from IT Rules at it being religious institution. Hence necessary action may be taken to recoup the TDS.

117. DEVASWOM BOARD COLLEGE PARUMALA
(PAMPACOLLEGE) – Observation in Part I – NIL

118. TDB CENTRAL SCHOOL VARKALA

118-1. Supply of low quality furniture – ensuring the quality check essential

On verification of Stock Register of furniture, it was seen that desks and benches (25 Nos. each), computer tables and computer chairs (2 Nos. each) were received from Devaswom Board Head Quarters (School section) for the use of the school. On physical verification of the aforesaid furniture, audit witnessed that the condition of the lion’s share of the furniture was found deplorable. Most of them were found broken or damaged and dilapidated. It was revealed that the furniture was unfit for the use of students. It demands urgent replacement. The quality of the furniture should be taken for consideration when they are procured for the school nearby the sea. The authorities concerned shall always be very cautious on this in times to ensure the quality of furniture to be flawless in future.

119. TDB CENTRAL SCHOOL KADAKKAL

119-1. Verification of Bus fee collection receipts-Short remittance Rs.3000/-

While verifying the Bus fee collection receipt with corresponding register, the following short/omissions were noticed. The details are as follows.

Sl. No.	Receipt No/Date	Fee collected	Fee remitted	Short/ omission
01	9066/08.10.15	520	500	20
02	8975/06.10.15	940	840	100
03	14712/02.02.16	570	520	50
04	12443/04.08.15	470	420	50
05	12462/10.08.15	670	0	670
06	12463/10.08.15	520	0	520
07	12478/25.08.15	470	0	470
08	14406/10.12.15	470	370	100
09	14427/04.01.16	570	370	200
10	14469/11.01.16	570	520	50
11	9385/11.11.15	470	420	50
12	15472/21.03.16	520	420	100
13	14834/10.02.16	620	0	620
			Total	3000

The short remittance was brought to the notice of the principal, vide Audit Enquiry No.3 dated 25.03.18, but no reply has been received so far.

The above short/omission maybe recovered from the officer responsible and remitted to School Fund.

119-2. Delay in construction of compound wall, second floor and making up of other basic amenities.

As per ROC No.2519/12/CBSE dated 23.12.13, the Board had accorded sanction to an amount of Rs.1487000/- for the construction of compound wall around the school compound. This was intimated to the Executive Engineer vide ROC No.13013/14/M dated

15.10.14. But the work has not be started so far. The School campus is now being used by the public as their own playground .

As per ROC No.2019/12/CBSE dated 23.02.12, sanction was accorded for the construction of retaining wall at the cost of Rs.378000/-, construction of second floor at the cost of Rs.4515000/- construction of latrine facility at the cost of Rs.280000/-. But these works were also not started.

Hence necessary actions may be initiated to start and complete these works and delay from the part of officials may be checked by officials concerned.

120.TDB CENTRAL SCHOOL CHAKKUVALLY

3. Construction of toilets in the school - No response from the Board-Serious irregularity.

The Parent Teachers Association (PTA) of Chakkuvally Central School has filed a petition seeking for a direction from the Board to provide sufficient toilets in the school. In reply to this the board had pointed out that the Board had already sanctioned 25 additional toilets and urinals and steps are being taken to complete the construction. The Honourable High Court in the judgement WP (C) No.27261 of 2011 dated 01.12.11 directed the board to expedite the construction of the toilets. As per letter No. KSA.TDB/M4/01/18 dated 20.08.18, it was enquired to the Chief Engineer (General) whether these toilets had been constructed, but no reply received. At the time of audit the newly constructed toilets could not be found by the audit team. In an educational institution providing basic infrastructure facility like toilets is of utmost importance.

As no reply received from the Chief Engineer (General) ambiguity persists regarding the implementation of the Honourable High Court order and this is a serious irregularity.

121. TDB CENTRAL SCHOOL VETTIKKAVALA –

Observation in Part I - NIL

122. LIABILITY PENDING SETTLEMENT

On verification of Liability register kept in various Devaswoms and Group Offices, it is noticed that the liabilities of many employees are pending settlement for a very long time. Liability register maintained in many offices are incomplete. Though a special team was entrusted by the Honourable High Court for recasting the Liability register in various offices under Board, their efforts could not fetch the desired result.

The major defects noticed on verification of Liability register/ Recast Liability register at various offices are as follows.

1. Liabilities as per all Audit Notes (Internal Audit/State Audit) were not recorded.
2. Particulars of Liability holder were not recorded.
3. Particulars of Audit Note were not mentioned.
4. Entries in the register were not attested by the officer concerned.
5. Details of Liability amounts remitted/realized are not recorded under authentication.

Hence the Honourable High Court is humbly prayed to direct the Board to rectify the aforesaid defects, in order to keep the liability register updated and to initiate urgent steps to realise the pending liabilities.

123. ANNUAL GOVERNMENT CONTRIBUTION

Travancore Devaswom Board has received an amount of Rs.80,00,000/- towards annual contribution from Government of Kerala during 2015-16 sanctioned vide GO (Rt) No.5351/2015/RD dated 03.10.2015. The amount was credited in A/c No.126-1-6223 on 20.10.15.

124. AUDIT FEE

As per the Travancore Cochin Hindu Religious Institutions Act 1950, Section 32 (3), the audit of Travancore Devaswom Board shall be made by auditors appointed by the Honourable High Court of Kerala. The audit is being done by Kerala State Audit Department (formerly Local Fund Audit Department) as per the direction of the Honourable High Court. As per the order in DBA No.10/2004 dated 02.04.04 of the Honourable High Court of Kerala, the audit fee was fixed to @ Rs.75,000/- per annum.

Travancore Devaswom Board vide chalan No.592935 dated 19.02.18 remitted Rs.3,00,000/- towards Audit Fee for the period from 2013-14 to 2016-17.

Dated this the 28th day of February 2019

**JOINT DIRECTOR
KERALA STATE AUDIT DEPARTMENT
TRAVANCORE DEVASWOM BOARD AUDIT
THIRUVANANTHAPURAM**

SENIOR GOVERNMENT PLEADER

APPENDIX-I
(Vide para 1)

Details of institutions which did not furnish reply till the finalisation of Audit Report.

Sl. No.	NAME OF INSTITUTIONS	REFERENCE No. & DATE
01	SABARIMALA DEVELOPMENT PROJECT (SDP), PAMPA	KSA.TDB/M-1/1015/18/dated 30.11.18
02	MARAMATH DIVISION KOTTAYAM	KSA.TDB/M-4/857/18/dated 03.12.18
03	MARAMATH DIVISION MAVELIKKARA	KSA.TDB/M-4/85/19/dated 07.02.19
04	MARAMATH DIVISION THIRUVANANTHAPURAM	KSA.TDB/M-1/1254/18/dated 29.01.19
05	ESTATE DIVISION	KSA.TDB/C-3/96/19/dated 11.02.19
06	MANNAM DEVASWOM	KSA.TDB/R-3/745/18/dated 30.08.18
07	ALUVA MAHADEVAR DEVASWOM	KSA.TDB/R-3/768/18/dated 30.08.18
08	PERUMBAVOOR DEVASWOM	KSA.TDB/R-3/1045/16/dated 08.11.16
09	ALPARA DEVASWOM	KSA.TDB/R-3/1359/17/dated 31.01.18
10	PINMATTAM DEVASWOM	KSA.TDB/R-3/743/18/dated 29.09.18
11	VAIKOM DEVASWOM	KSA.TDB/R-3/1220/16/dated 11.01.17
12	UDAYAMPEROOR DEVASWOM	KSA.TDB/R-3/922/18/dated 06.10.18
13	THIRUMOOZHICULAM DEVASWOM	KSA.TDB/R-3/1295/18/dated 05.12.18
14	ETTUMANOOR DEVASWOM	KSA.TDB/R-3/928/17/dated 01.02.18
15	KAIPUZHA DEVASWOM	KSA.TDB/R-3/1392/17/dated 16.03.18
16	THIRUNAKKARA DEVASWOM	KSA.TDB/R-3/765/18/dated 24.09.18
17	PARAPPADAM DEVASWOM	KSA.TDB/R-3/729/18/dated 28.09.18
18	CHENGALAM DEVASWOM	KSA.TDB/R-3/498/18/dated 05.10.18
19	KODUPUNNAKAVU DEVASWOM	KSA.TDB/R-3/739/18/dated 21.01.19
20	MUNDAKKAYAM DEVASWOM	KSA.TDB/R-3/881/18/dated 17.09.18
21	KODUNGOOR DEVASWOM	KSA.TDB/R-3/882/18/dated 19.11.18
22	CHENGANNUR DEVASWOM	KSA.TDB/R-2/1351/16/dated 03.02.18
23	ELVUMTHITTA DEVASWOM	KSA.TDB/R-2/1222/17/dated 14.11.17
24	ARANMULA DEVASWOM	KSA.TDB/R-2/625/18/dated 30.07.18
25	MALAYALAPPUZHA DEVASWOM	KSA.TDB/R-2/742/18/dated 29.01.19
26	PANDAVARKAVU DEVASWOM	KSA.TDB/R-2/1224/17/dated 06.11.17
27	HARIPPADU DEVASWOM	KSA.TDB/R-2/1236/17/dated 14.11.17
28	KAYAMKULAM PUTHIYEDAM DEVASWOM	KSA.TDB/R-2/1044/18/dated 26.11.18
29	KALARKODE DEVASWOM	KSA.TDB/R-2/262/17/dated 04.11.17
30	KAMAPURAM DEVASWOM	KSA.TDB/R-2/360/18/dated 10.07.18
31	CHERIYAKALAVOOR DEVASWOM	KSA.TDB/R-2/1255/18/dated 28.01.19
32	AMBALAPUZHA DEVASWOM	KSA.TDB/R-2/853/18/dated 21.11.18
33	ERUVA DEVASWOM	KSA.TDB/R-2/1198/16/dated 22.12.16
34	THEVALAKKARA DEVASWOM	KSA.TDB/R-2/1418/17/dated 05.03.18
35	CHAKKUVALLY DEVASWOM	KSA.TDB/R-2/622/18/dated 22.09.18
36	OCHIRA DEVASWOM	KSA.TDB/R-2/1045/18/dated 05.01.19
37	MARTHANDAPURAM DEVASWOM	KSA.TDB/R-1/1239/17/dated 09.11.17
38	PD THRIKKADAVOOR DEVASWOM	KSA.TDB/R-1/1254/17/dated 14.11.17
39	THIRUMULLAVARAM DEVASWOM	KSA.TDB/R-1/1309/17/dated 06.12.17
40	KANJIRAKKODU DEVASWOM	KSA.TDB/R-1/578/18/dated 04.07.18
41	SAKTHIKULANGARA DEVASWOM	KSA.TDB/R-1/627/18/dated 12.07.18
42	ASHRAMAM DEVASWOM	KSA.TDB/R-1/1196/18/dated 26.11.18
43	UMAYANALLOOR DEVASWOM	KSA.TDB/R-1/1197/18/dated 03.12.18
44	POREDAM DEVASWOM	KSA.TDB/R-1/886/18/dated 11.09.18
45	PD MANIKANDESWARAM (KOTTARAKKARA) DEVASWOM	KSA.TDB/R-1/707/18/dated 22.09.18
46	KOTTARAKKARA MAHADEVAR DEVASWOM	KSA.TDB/R-1/1047/18/dated 23.11.18
47	THATHAMANGALAM DEVASWOM	KSA.TDB/R-1/1048/18/dated 22.11.18

48	VETTIKKAVALA DEVASWOM	KSA.TDB/R-1/1340/18/dated 23.01.19
49	PULLAMALA DEVASWOM	KSA.TDB/R-1/1256/18/dated 18.12.18
50	ACHANKOVIL DEVASWOM	KSA.TDB/R-1/1322/16/dated 16.05.17
51	SARKARA DEVASWOM	KSA.TDB/R-1/1253/18/dated 03.11.18
52	VARKALA DEVASWOM	KSA.TDB/R-1/948/18/dated 05.12.18
53	POZHIKKARA DEVASWOM	KSA.TDB/R-1/467/18/dated 10.08.18
54	KELESWARAM DEVASWOM	KSA.TDB/R-1/953/18/dated 28.12.18
55	SASTHAMANGALAM DEVASWOM	KSA.TDB/R-1/945/18/dated 25.09.18
56	UDAYADICHAPURAM DEVASWOM	KSA.TDB/R-1/744/18/dated 07.09.18
57	GOUREESAPATTAM DEVASWOM	KSA.TDB/R-1/500/18/dated 12.07.18
58	OTC HANUMAN DEVASWOM	KSA.TDB/R-1/624/18/dated 20.08.18
59	PEROOR DEVASWOM	KSA.TDB/R-1/852/18/dated 19.12.18
60	CHENGALLOOR DEVASWOM	KSA.TDB/R-1/499/18/dated 05.10.18
61	THIRUVALLAM DEVASWOM	KSA.TDB/R-1/552/18/dated 11.07.18
62	SREEKANTESWARAM DEVASWOM	KSA.TDB/R-1/786/18/dated 23.11.18
63	VENGANOOR DEVASWOM	KSA.TDB/R-1/787/18/dated 27.09.18
64	VELLAYANI DEVASWOM	KSA.TDB/R-1/753/18/dated 26.11.18
65	PARASSALA DEVASWOM	KSA.TDB/R-1/28/19/dated 30.01.19
66	KOOTTAPPANA DEVASWOM	KSA.TDB/R-1/59/19/dated 29.01.19
67	ASSISTANT DEVASWOM COMMISSIONER OFFICE NORTH PARAVOOR	KSA.TDB/R-3/129/18/dated 12.06.18
68	ASSISTANT DEVASWOM COMMISSIONER OFFICE THRIKKARIYOOR	KSA.TDB/R-3/1358/17/dated 14.02.18
69	ASSISTANT DEVASWOM COMMISSIONER OFFICE VAIKOM	KSA.TDB/R-3/1375/17/dated 02.06.18
70	ASSISTANT DEVASWOM COMMISSIONER OFFICE KOTTAYAM	KSA.TDB/R-3/96/18/dated 30.05.18
71	ASSISTANT DEVASWOM COMMISSIONER OFFICE CHANGANASSERY	KSA.TDB/R-2/770/18/dated 07.09.18
72	ASSISTANT DEVASWOM COMMISSIONER OFFICE MUNDAKKAYAM	KSA.TDB/R-3/431/18/dated 10.07.18
73	ASSISTANT DEVASWOM COMMISSIONER OFFICE THIRUVALLA	KSA.TDB/R-2/788/18/dated 27.11.18
74	ASSISTANT DEVASWOM COMMISSIONER OFFICE ARANMULA	KSA.TDB/R-2/1341/18/dated 01.02.19
75	ASSISTANT DEVASWOM COMMISSIONER OFFICE MAVELIKKARA	KSA.TDB/R-2/1252/17/dated 13.11.17
76	ASSISTANT DEVASWOM COMMISSIONER OFFICE AMBALAPPUZHA	KSA.TDB/R-2/626/18/dated 30.07.18
77	ASSISTANT DEVASWOM COMMISSIONER OFFICE KARUNAGAPPALLY	KSA.TDB/R-2/229/18/dated 21.06.18
78	ASSISTANT DEVASWOM COMMISSIONER OFFICE KOLLAM	KSA.TDB/R-1/1428/17/dated 12.02.18
79	ASSISTANT DEVASWOM COMMISSIONER OFFICE KOTTARAKKARA	KSA.TDB/R-1/623/18/dated 30.11.18
80	ASSISTANT DEVASWOM COMMISSIONER OFFICE PUNALLOOR	KSA.TDB/R-1/740/18/dated 07.09.18
81	ASSISTANT DEVASWOM COMMISSIONER OFFICE VARKALA	KSA.TDB/R-1/501/18/dated 23.11.18
82	ASSISTANT DEVASWOM COMMISSIONER OFFICE THIRUVANANTHAPURAM	KSA.TDB/R-1/1433/17/dated 05.03.18

83	ASSISTANT DEVASWOM COMMISSIONER OFFICE NEYYATTINKARA	KSA.TDB/R-1/954/18/dated 23.01.19
84	PROVIDENT FUND	KSA.TDB/C-1/143/19/dated 11.02.19
85	PENSION FUND	KSA.TDB/P-1/158/19/dated 15.02.19
86	EDUCATION FUND	KSA.TDB/C-3/120/19/dated 06.02.19
87	BUS FUND	KSA.TDB/C-3/1342/18/dated 31.01.19
88	SURPLUS FUND	KSA.TDB/C-3/119/19/dated 06.02.19
89	SUMANGALI KALYANAMANDAPAM	KSA.TDB/C-3/1217/18/dated 31.01.19
90	DEVASWOM BOARD PRESS & CULTURAL DIRECTORATE	KSA.TDB/R-1/86/19/dated 02.02.19
91	DEVASWOM BOOK STALL VAIKOM	KSA.TDB/R-3/1063/18/dated 26.11.18
92	SREECHITHRA CENTRAL HINDU RELIGIOUS LIBRARY	KSA.TDB/R-1/878/18/dated 06.10.18
93	DEVASWOM BOARD COLLEGE THALAYOLAPARAMBU	KSA.TDB/R-3/296/17/dated 06.04.17
94	DEVASWOM BOARD COLLEGE KEEZHOOR	KSA.TDB/R-3/29/19/dated 30.01.19
95	DEVASWOM BOARD CENTRAL SCHOOL VARKALA (CBSE)	KSA.TDB/R-1/947/18/dated 23.11.18
96	DEVASWOM BOARD CENTRAL SCHOOL KADAKKAL (CBSE)	KSA.TDB/R-1/872/18/dated 27.09.18
97	DEVASWOM BOARD CENTRAL SCHOOL CHAKKUVALLY (CBSE)	KSA.TDB/R-2/946/18/dated 03.10.18
98	DEVASWOM BOARD CENTRAL SCHOOL VETTIKAVALA (CBSE)	KSA.TDB/R-1/1016/18/dated 28.01.19

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APPENDIX-II

RECEIPTS & PAYMENTS ACCOUNTS OF TRAVANCORE DEVASWOM BOARD FOR THE PERIOD FROM 01.04.2015 to 31.03.2016

RECEIPTS			PAYMENTS		
PARTICULARS		AMOUNT	PARTICULARS		AMOUNT
To <u>Opening Balance</u>			By Temple Expenses		539858675.39
To Bank Balance		317072855.77	By Employees Expenses		2231353896.21
To <u>Fixed Deposits</u>			By Administrative Expenses		146076583.30
To Special Fund	8923855151.16		By Educational Institution Expenses		19257348.00
To Group Offices	741888210.24		By Kalyanamandapam Expenses		1046036.00
To Short Term Deposits	1706775514.00		By Maramath Revenue Expenses		168596960.82
To DLB Bonds	50000000.00	11422518875.40	By Other Expenses		42880997.08
To Debt Head		271847938.37	By Purchase HSD& Lubricant		83390500.00
To Sundry Debtors		4495246.00	By Commission		3115568.00
To Temple Receipts		4440024930.26	By Repair & Maintenance		34019486.00
To Income From Educational Institution		40116362.00	By Advance written off		100000.00
To Income from Rent		101388007.00	By Investment in Fixed Assets		549011003.18
To Interest Income		1042888571.99	By PF payable		96472484.00
To Kalyanamandapam Receipts		9518260.00	By Caution Deposit		50200.00
To Other Income		47354993.82	By Security Deposit		113000.00
To Sales-MS, HSD & Lubricant		86226529.00	By Long against FD		700000.00
To Annual Contribution by Govt.		8000000.00	By Court Deposit		9610493.00
To Contribution From Temple Advisory Committee		2437100.00	By Capital Fund (Net Difference)		35556273.45
To Contribution From Mukhathala Temple Advisory Committee		9057500.00	<u>Closing Balance</u>		
To College Development Fund		5718500.00	Bank Balances		403711959.44
To UGC Aid Received		1600000.00	<u>Fixed Deposits</u>		
To Auction of trees		317307.00	Special Fund	10309584903.25	
To Govt. Grant received		11090600.00	Group Offices	879137458.80	
To Deposit From Teachers		400000.00	Short Term Deposits	1808566501.00	
To Retention money-suppliers		365500.00	DLB Bonds	50000000.00	13047288863.05
To PTA Fund		29000.00	Debt Head		370395596.17
To Statutory deposit with court		127785.00	Sundry Debtors		42245112.52
To Imprest Advance		15000.00			
To ESI payable		170174.00			
To suspense A/c		2070000.00			
TOTAL		17824851035.61	TOTAL		17824851035.61

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APPENDIX-III
(Vide para No. 2 of this Report)

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2015 to 31.03.2016

EXPENDITURE			INCOME		
PARTICULARS	Sch.#	AMOUNT	PARTICULARS	Sch.#	AMOUNT
<u>To Opening Stock</u>					
To Stock of HSD & Lubricants		909186.40	By Temple Receipts	1	4440024930.26
To Stock of Appam & Aravana		575160.00	By Income from Educational Institutions	2	40116362.00
To Temple Expenses	8	539858675.39	By Income from Rent	3	101388007.00
To Employees Expenses	9	2231353896.21	By Interest Income	4	1042888571.99
To Administrative Expenses	10	146076583.30	By Kalyanamandapam Receipts	5	9518260.00
To Educational Institution Expenses	11	19257348.00	By Other Income	6	47354993.82
To Kalyanamandapam Expenses	12	1046036.00	By Sales-MS, HSD & Lubricant	7	86226529.00
To Maramath Revenue Expenses	13	168596960.82	By Annual Contribution by Government		8000000.00
To Other Expenses	14	42880997.08	By Contribution from Temple Advisory Committee		2437100.00
To Purchase- HDS & Lubricant	15	83390500.00	By Contribution from Mukhathala Temple Advisory Committee		9057500.00
To Commission		3115568.00	By College Development Fund		5718500.00
To Repairs & Maintenance	16	34019486.00	By UGC Aid Received		1600000.00
To Advance written off		100000.00	By Auction trees		317307.00
To Depreciation of Fixed Assets		43294400.00	By Govt. Grant received		11090600.00
To Excess of Income over Expenditure transferred to Capital Fund		2494631823.88	<u>By Closing Stock</u>		
			By Stock of MS, HSD & Lubricants		2792800.01
			By Stock of Appam & Aravana		575160.00
TOTAL		5809106621.08	TOTAL		5809106621.08

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APPENDIX-IV
BALANCE SHEET AS ON 31.03.2016

LIABILITIES				ASSETS			
Particulars	Sch.#	Amount	Amount	Particulars	Sch.#	Amount	Amount
Capital Fund				Fixed Assets	1		1956917387.69
Opening Balance (as per last year B/s)		13568878482.67		<u>Deposits Advances</u>			
<u>Less:</u> Net decrease during the year				<u>Deposits</u>			
Capital Fund during the year		35556273.45		Fixed Deposits-Special Funds	2	10309584903.25	
		<u>13533322209.22</u>		Fixed Deposits-Group Offices	3	879137458.80	
Add: Excess of Income over Expenditure during current period		2494631823.88	16027954033.10	Bonds-Special Fund	4	50000000.00	
<u>Provisions</u>				Short Term Deposits	6	1808566501.00	
Provision for Depreciation			120524970.00	Court Deposits		<u>9610493.00</u>	13056899356.05
<u>Funds & Deposits</u>				<u>Advances</u>			
Caution Deposit		29780.00		Debt Head	7	370395596.17	
Deposit From Teachers		8298000.00		Advance for TA		72060.00	
PTA Fund		104130.00		Sabarimala Master Plan Infrastructure Fund		20046301.36	
Endowment Fund		891725.00		Statutory Deposit with Court		141393839.00	
Imprest Advance		<u>15000.00</u>	9338635.00	Vehicle Booking Advance		150000.00	
<u>Current Liabilities</u>				Earnest money deposit		<u>6944521.08</u>	539002317.61
Retention money - Suppliers			1406440.00	<u>Current Assets</u>			
Suspense A/c			2070000.00	Sundry Debtors (Sastha Fuels –Pamba)			42245112.52
				PF Payable			153846993.78
				Medical Loan			99000.00
				Security Deposit			5198991.00
				Closing stock			3367960.01
				<u>Cash& Bank Balance</u>			
				Bank Balances	5		403711959.44
				<u>Branch/Division</u>			
				As per last B/s			5000.00
			16161294078.10				16161294078.10

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APPENDIX-V

ABSTRACT OF ADVANCES PENDING ADJUSTMENT AS ON 31.03.2016

Sl. No.	Office	Amount (Rs)
01	AC Neyyattinkara	412574.85
02	AC Thiruvananthapuram	1404954.87
03	AC Ulloor	434276.85
04	AC Varkala	481167.85
05	AC Kollam	308132.85
06	AC Kottarakkara	117784.03
07	AC Punalur	83591.00
08	AC Karunagappally	1193354.57
09	AC Harippadu	87678.00
10	AC Ambalappuzha	242854.33
11	AC Mavelikkara	644413.88
12	AC Aranmula	1101532.75
13	AC Changanassery	31059.00
14	AC Thiruvalla	1672745.01
15	AC Kottayam	629076.02
16	AC Ettumanoor	139074.00
17	AC Vaikom	211147.00
18	AC North Paravoor	1089640.40
19	AC Thrikkariyoor	850089.30
20	AC Mundakayam	505533.00
21	Executive Office Sabarimala	27759879.72
22	Executive Engineer, Thiruvananthapuram	208690.38
23	Executive Engineer, Kottayam	233978.25
24	Executive Engineer, SDP Chengannoor	2329481.79
25	Debt Head Advance (DAO Office)	1493437.00
	Total	43666146.70

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