IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE RAJA VIJAYARAGHAVAN V

&

THE HONOURABLE MR.JUSTICE K. V. JAYAKUMAR

Wednesday, the 11th day of February 2026 / 22nd Magha, 1947

SSCR NO. 6 OF 2026

IN THE MATTER OF TRAVANCORE DEVASWOM BOARD - SABARIMALA SPECIAL COMMISSIONER REPORT - SM.NO.06/2026 - REPORT REGARDING AUDITED ACCOUNTS OF TRAVANCORE DEVASWOM BOARD WITH RESPECT TO THE AGOLA AYYAPPA SANGHAMAM - SUBMITTING OF -REG. - SUO MOTU PROCEEDINGS INITIATED - REG:

PETITIONER:

SUO MOTU

RESPONDENTS:

1. STATE OF KERALA

   REPRESENTED BY THE SECRETARY TO GOVERNMENT,

   REVENUE (DEVASWOM) DEPARTMENT, GOVERNMENT SECRETARIAT,

   THIRUVANANTHAPURAM - 695001

2. CHIEF POLICE COORDINATOR

   (ADDITIONAL DIRECTOR GENERAL OF POLICE) (POLICE HEADQUARTERS)

   SABARIMALA, PATHANAMTHITTA. PIN - 689713

3. DEPUTY DIRECTOR

   LOCAL FUND AUDIT, TRAVANCORE DEVASWOM BOARD,

   THIRUVANANTHAPURAM - 695003

4. TRAVANCORE DEVASWOM BOARD

   REPRESENTED BY ITS SECRETARY, NANTHANCODE, KAWDIAR POST,

   THIRUVANANTHAPURAM - 695 003

4. DEVASWOM COMMISSIONER

   TRAVANCORE DEVASWOM BOARD, DEVASWOM BUILDINGS, NANTHANCODE,

   THIRUVANANTHAPURAM, PIN - 695 003

5. EXECUTIVE OFFICER

SABARIMALA, SABARIMALA P.O., PATHANAMTHITTA - 689 662

6. CHIEF VIGILANCE & SECURITY OFFICER

(SUPERINTENDENT OF POLICE), TRAVANCORE DEVASWOM HEAD QUARTERS,

NANTHANCODE, KAWDIAR POST, THIRUVANANTHAPURAM - 695 003

BY SRI.S.RAJMOHAN, SENIOR GOVERNMENT PLEADER

BY STANDING COUNSEL FOR TRAVANCORE DEVASWOM BOARD

BY SMT.SAYUJYA RADHAKRISHNAN, AMICUS CURIAE FOR

SABARIMALA SPECIAL COMMISSIONER

THIS SABARIMALA SPECIAL COMMISSIONER REPORT HAVING COME UP FOR ADMISSION ON 11.02.2026, UPON PERUSING THE REPORT, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

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

- -

SSCR No. 6 of 2026

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Dated this the 11th day of February, 2026

<u>O R D E R</u>

<u>Raja Vijayaraghavan V, J.</u>

By order dated 11.09.2025, in a batch of Writ Petitions, including those styled as Public Interest Litigations challenging the decision of the Travancore Devaswom Board (TDB) to conduct the Global Conclave of Ayyappa Devotees on 20.09.2025, this Court, finding no reason to interdict the conduct of the Sangamam, issued certain directions in the larger interest of preserving the sanctity, discipline, and spiritual character of Sannidhanam.

2. As per paragraph 25(f) of the order dated 11.09.2025, this Court had directed the respondents to maintain clear, detailed, and transparent accounts reflecting the total estimated cost of the event, including accommodation and travel expenses, together with the contributions received from sponsors and other sources. We had further directed that such accounts shall be duly audited, and a copy thereof shall be furnished to the Special Commissioner within a period of forty-five (45) days from the date of the event, for being placed before this Court along with an appropriate report. As per paragraph 25(k) of the said order, it was reiterated that the directions so issued were intended to ensure that the event, if conducted, would be undertaken in a

manner that preserves the sanctity of Sabarimala, safeguards the fragile ecology of the hill shrine, and ensures the highest degree of financial transparency and institutional accountability.

3. Thereafter, by orders dated 11.11.2025 and 08.01.2026 in SSCR No. 33 of 2025, this Court granted extensions of time, on each occasion for a further period of one month, for compliance with the aforesaid directions.

4. The present report has now been filed by the Special Commissioner in respect of the audited accounts of the Travancore Devaswom Board relating to the Agola Ayyappa Sanghamam conducted on 20.09.2025.

5. From the report, it is seen that the Travancore Devaswom Board entrusted the audit of the event accounts to a Chartered Accountancy firm, Vijayan and Associates. In the Independent Auditor's Report, the auditors have set out the basis for issuing a qualified opinion. The report records that the Travancore Devaswom Board is responsible for the preparation and presentation of the financial statements relating to the event so as to give a true and fair view of its financial position, in accordance with the applicable accounting principles. Such responsibility includes the maintenance of proper books of account and relevant records for safeguarding assets procured or received in connection with the event, as well as for preventing and detecting

fraud and other irregularities. The Board is also responsible for the design, implementation, and maintenance of adequate internal financial controls to ensure the accuracy and completeness of accounting records and to ensure that the financial statements are free from material misstatement, whether arising from fraud or error.

6. In the Auditor's Report, several serious issues have been highlighted, in respect of which the Travancore Devaswom Board is required to offer its explanation before this Court. The issues flagged in the Independent Auditor's Report are summarised hereunder:

(i) The execution of works relating to the event was entrusted to the Indian Institute of Infrastructure and Construction (IIIC) without following any tender or competitive bidding procedure. The contract appears to have been awarded directly on an expenditure plus additional 10% towards Administrative and Facilitation charges. The question that arises for consideration is whether the allocation of work and the payment of charges in the aforesaid manner are procedurally and financially in order.

(ii) As per the agreement entered into between the Travancore Devaswom Board and IIIC, a competent official representative of the Board was required to inspect the venue and certify compliance with the approved designs, on the basis of which Joint Measurement Sheets (JMS) were to be prepared and submitted.

(iii) It is further reported that invoices received from IIIC and its subcontractors lacked proper classification of expenditure under specific accounting heads, rendering it impossible to verify ledger-wise expenditure solely on the basis of such invoices. The Auditor has also recorded that agreements, commission structures, or "centage" charges paid to subcontractors could not be verified due to the absence of supporting documentation.

(iv) The Auditor has also noted several discrepancies between the Bill of Quantity (BOQ) and the Joint Measurement Sheets. For instance, in the case of centre tables, while 15 units were reflected in the BOQ, 19 units were certified in the JMS, with 15 shown as "extra," without any clear justification. An amount of ₹2,80,000/- shown in the BOQ towards cabling and panel board works was not certified in the JMS. Similarly, while the BOQ reflected procurement of 150 beds, only 100 were recorded in the JMS, leaving 50 beds, valued at ₹1,73,000/-, unaccounted for. Further, extra items amounting to ₹24,17,581/-, included in the BOQ, were found to be entirely omitted from the JMS. These discrepancies disclose prima facie serious financial indiscipline and require detailed explanation and reconciliation.

(v) It is further noticed that from the Board's stock, items such as 4,100 units of Aravana, 4,100 packets of Appam, 4,100 units of Vibhuti, 4,100 packets of Manjal-Kunkumam, 4,100 units of Adi Sistam Ghee, and 1 kilogram of Sandalwood were issued for distribution to participants of the Sangham and devotees. The monetary value of the aforesaid items has not been reflected or accounted for in the books of account relating to the event.

(vi) Issues have also been flagged with respect to GST input tax credit, noted under Clause 12 of the Report under the head "Basis for Qualified Opinion." It is stated that the Travancore Devaswom Board is entitled to GST input credit amounting to ₹1,07,54,140.70 in connection with the event, out of which only a sum of ₹45,76,271.18 has been reflected in GSTR-28. The Auditor has recorded that no confirmation was made available regarding the treatment of the remaining input tax credit, particularly as to whether the same has been adjusted against the general funds of the Travancore Devaswom Board or otherwise accounted for in accordance with statutory requirements.

(vii) It has also been reported that assets such as furniture and mattresses were procured in connection with the event; however, the Auditor was unable to carry out physical verification of the said assets.

(viii) The Special Commissioner has further noted that details relating to sponsorship income amounting to ₹2,00,00,000/- have not been furnished in the report. It has also been pointed out that a sum of ₹2,00,00,000/- drawn from the Travancore Devaswom Board General Fund for the conduct of the event has not been recouped so far.

7. These aspects, taken cumulatively, call for a detailed response and supporting documentation from the Travancore Devaswom Board.

8. Having perused the Auditor's Report placed before us pursuant to the directions issued by this Court, and noting the nature of the qualifications and observations recorded therein, we are of the view that explanations and clarifications are required not only from the Travancore Devaswom Board but also from the Kerala State Audit Department, so that appropriate directions may be considered and issued by this Court in the matter of financial accountability and procedural compliance.

Post on 27.02.2026.

Sd/-
RAJA VIJAYARAGHAVAN V,
JUDGE

Sd/-
K.V. JAYAKUMAR,
JUDGE

APM