IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE RAJA VIJAYARAGHAVAN V

&

THE HONOURABLE MR.JUSTICE K. V. JAYAKUMAR

Friday, the 13th day of March 2026 / 22nd Phalguna, 1947

DBAR NO. 1 OF 2026

IN THE MATTER OF TRAVANCORE DEVASWOM BOARD - SABARIMALA DEVASWOM - SPECIAL INTERIM REPORT ON THE VERIFICATION OF ABHISHEKA NEYY PRASADAM (AADIYA SISHTAM NEYYU) - DURING 1201 ME MANDALAM & MAKARA VILAKKU FESTIVAL

PETITIONER:

THE JOINT DIRECTOR

KERALA STATE AUDIT DEPARTMENT, TRAVANCORE DEVASWOM BOARD,

NANDANCODE, THIRUVANANTHAPURAM, PIN - 695003

BY GOVERNMENT PLEADER

RESPONDENT:

THE SECRETARY

TRAVANCORE DEVASWOM BOARD, NANTHANCODE, THIRUVANANTHAPURAM,

PIN - 695003

BY STANDING COUNSEL FOR TRAVANCORE DEVASWOM BOARD

THIS DEVASWOM BOARD AUDIT REPORT HAVING COME UP FOR ADMISSION ON 13/03/2026, UPON PERUSING THE REPORT, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

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

DBAR No. 1 of 2026

Dated this the 13th day of March, 2026

ORDER

Raja Vijayaraghavan V., J.

The instant Special Interim Report has been submitted by the Joint Director of the Kerala State Audit Department, Travancore Devaswom Board Audit Wing, pursuant to the verification of Abhisheka Neyy Prasadam (Aadiya Sishtam Neyy) carried out during the 1201 M.E. Mandala–Makaravilakku Festival season at Sabarimala.

2. From the report, it is evident that the concurrent audit of Sabarimala has been entrusted to the Kerala State Audit Department by virtue of the order of this Court dated 25.10.1996 in O.P. No. 15667 of 1992. Through the said order, this Court had specifically directed that the audit team shall verify the accounts relating to Kuthaka, supply contracts, receipts, expenditure, stocks, and stores in connection with the conduct of the Mandala–Makaravilakku Festival at Sabarimala each year. The Audit Department was further directed to identify and report all irregularities and anomalies noticed during such verification and to place a detailed report before this Court. It is in compliance with the aforesaid directions that the

present Special Interim Report has been submitted.

3. The report indicates that the Audit Department has undertaken the audit in four major phases covering the collection, preparation, distribution, sale, and remittance of Abhisheka Neyy Prasadam, Manjal Kumkumam, Vibhoothi, and Panchamrutham. The audit has also examined the functioning of the Office of the Temple Special Officer at Sabarimala. This exercise was carried out particularly in light of the irregularities noticed during the concurrent audit relating to the sale of Abhisheka Neyy Prasadam during the 1201 M.E. Mandala–Makaravilakku season.

4. We have carefully gone through the audit report and the materials placed on record.

5. A reading of the report reveals that the audit party has noticed serious irregularities in the accounting process relating to Aadiya Sishtam Neyy. The Audit Department has also reported significant irregularities at the two ghee collection points. In particular, it has been observed that no volumetric measurement of the quantity of ghee is being undertaken at the stages of collection, filtration, or post-filtration, which raises serious concerns regarding the accuracy and transparency of the accounting process.

6. The report further indicates that the necessary documents and records are not being properly maintained at the Preparation Plant. The Audit Department has also extracted data from the Main Store Letter Register to demonstrate that there are substantial inconsistencies in the average production of

ghee pouches in relation to each kilogram of pouch roll issued from the Main Store. Insofar as the distribution process is concerned, the Audit Department has verified the registers and ledgers maintained at the office of the Temple Special Officer. It has been reported that the entire details relating to the distribution of pouches to the sales counters are being recorded in four unruled school notebooks in a highly casual manner. The entries in these notebooks are largely illegible and are marked by frequent corrections and omissions. The audit has, therefore, noted several serious anomalies in the registers maintained for this purpose.

7. The Audit Department has also placed before this Court copies of the Details of Distribution Register (Day-wise) prepared from the source records that were produced by the Temple Special Officer during the course of the audit verification.

8. They have given their key findings on the basis of the discrepancies noted, which are as under:

a) Financial Shortfall:

The audit found a shortfall of Rs.25,52,000. While the Temple Special Officer's (SO) records showed a remittance of Rs.3,17,37,200, the actual amount due based on the number of pouches distributed was Rs.3,42,89,200.

b) Lack of Volumetric Measurement:

The absence of Volumetric Measurement at stages of collection filtration and post-filtration hinders quantification of actual ghee received.

c) Poor Record Keeping:

Ghee pouch distribution were recorded in four unruled notebooks, written casually with frequent corrections and omissions. Essential documents like Stock and Issue Registers were not maintained at the preparation plant and sales counter as well.

d) Production Inconsistencies:

There were massive fluctuations in the number of Ghee pouches produced per kilogram of plastic roll. For example, on some days, the yield was 332 pouches per kg, while on others it jumped as high as 636 pouches per kg.

e) Logistical Errors:

On December 1, 2025, the ledger recorded 7,000 pouches received, while the official Mahazar only showed 5,200.

9. The recommendations made by the Audit Department in their report are as under:

(a) Detailed Investigation:
A full audit of all phases (Preparation, Distribution, Sales, and Remittance} to assess total misappropriation.

(b) Technological Upgrades:

Implementation of digital flow meters for volumetric Ghee measurement and an automatic numbering system for pouches.

(c) Mandatory Labelling:

Pouches must now include the packing date, batch number, and expiry date.

(d) Digitization:

Complete the digitization of accounting at Sabarimala Sannidhanam before the next festival season.

(e) Extended Audit:

Audit recommends expanding the audit to cover the period from February 2025 to October 2025 to determine if previous losses occurred.

(f) Physical verification :

Physical verification in main store and sale counters may be conducted by the Devaswom vigilance on a regular basis so that these type of discrepancies can be avoided in future. The Devaswom Vigilance and Security officer may be instructed to submit their periodic inspection report in this regard to the Honourable High Court ,with a copy to this office too, for being it's Statutory Auditing agency.

(g) Deployment of counter staff :

The existing practice of employing a single person in the sales counter with the duty time ranging from 4 to 6 hours in a duty shift may be dispensed with. He may be provided with an assistant. Instead of employing temple employees, the regular establishment employees in the grade of Lower division clerks and above may be deployed for such counter duties which involves bulk cash transactions. It is submitted that necessary directions may be issued to the Board authorities.

(h) Ensuring prevention of undue transportation of Residual ghee outside temple premises.

The Devaswom authorities shall institute appropriate monitoring and control mechanisms to ensure that the residual ghee (Aadiya Sishtam Neyy) obtained at the Sannidhanam of Sabarimala Sree Dharma Sastha Temple is not removed from the temple premises in an unauthorized manner.

Necessary follow up actions including proper accounting, supervised handling, controlled storage, issue registers, periodic verification and surprise inspections shall be implemented and documented. Strengthening of internal control systems and assignment of clear responsibility to designated officials is essential to prevent possible misuse and diversion.

On considering all the above aspects, it is humbly submitted that necessary directions may be issued on the behalf of this Office's prayer to conduct a detailed audit for the period prior to 1201 Mandalam and Makara Vilakku Festival (ie. Monthly Pooja from February 2025 to October 2025) as well, in order to assess the actual loss incurred terms of Preparation, Distribution, Sales and Remittance — on various items prepared and sold by the office of the Temple Special Officer of the Sabarimala together with Abhisheka Neyy Prasadam.

(i) Recommendation for effective audit.

Considering the huge volume of transactions and work load involved, audit humbly recommends quarterly audit of Monthly Poojas at Sannidhanam and Pamba.

10. The Audit Department has requested that appropriate directions be issued to conduct a detailed audit for the period preceding the 1201 M.E. Mandala – Makaravilakku Festival as well, namely the period covering the Monthly Poojas from February 2025 to October 2025. According to the Audit Department, such an exercise is necessary in order to ascertain the actual loss, if any, incurred in connection with the preparation, distribution, sale, and remittance of the various prasadam items prepared and sold during the said period. The Audit Department has also recommended that the accounting system at Sabarimala Sannidhanam be

completely digitised before the commencement of the next festival season so as to ensure transparency, proper monitoring, and effective accountability.

11. Another issue highlighted by the audit team is that the findings noted during the audit were brought to the notice of the Devaswom authorities through a series of audit enquiries, namely Enquiry Nos. 50 dated 04.01.2026, 54 dated 08.01.2026, 87 dated 19.01.2026, and 89 dated 02.02.2026. However, they have reported that the concerned Devaswom officer has not responded to the said queries. Such an action cannot be countenanced. The Devaswom is duty-bound to maintain true and correct accounts, and if it is so maintained, they should have no difficulty in furnishing all details to the audit department when queries are raised.

12. It is also pertinent to note that the issue relating to the detection of blatant acts of criminal misappropriation of the proceeds of Aadiya Sishtam Ghee at various counters at Sannidhanam had earlier been brought to the notice of this Court by the Special Commissioner, based on a report submitted by the Devaswom Vigilance. Upon consideration of the said report, this Court had issued extensive directions in SSCR No. 3 of 2026 to the Board to act urgently and remedy the irregularities and defects pointed out by the vigilance. Let this report be tagged along with SSCR No. 3 of 2026.

13. The learned Standing Counsel appearing for the Travancore Devaswom Board submitted that, pursuant to the directions issued by this Court, remedial measures have already been initiated and that further steps are being taken to address the deficiencies noticed and to put the system in proper order at

the earliest possible time. It was also submitted that, insofar as the complete digitisation of records and the management of accounts at Sannidhanam and within the Travancore Devaswom Board are concerned, this Court has already issued appropriate directions in DBAR Nos. 2 of 2025 and 2 of 2018, and the same is being monitored.

14. Having regard to the facts and circumstances of the case, we direct the Audit Department to carry out the audit as sought for and to place a detailed report before this Court. Such a report will enable this Court to examine the irregularities pointed out in the audit findings and to ensure that appropriate corrective and remedial measures are taken without delay.

Post on 01.04.2026 by tagging this matter with SSCR No. 3 of 2026.

Sd/-
RAJA VIJAYARAGHAVAN V,
JUDGE

Sd/-

K.V. JAYAKUMAR,
JUDGE

APM