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 8th day of October 2025 / 16th Aswina, 1947
DBAR NO. 2 OF 2025

IN THE MATTER OF TRAVANCORE DEVASWOM BOARD - SPECIAL REPORT (FINAL) ON THE SERIOUS EMBEZZLEMENT AT THE PETROL PUMP, NILAKKAL - REG:

PETITIONER:

JOINT DIRECTOR,
KERALA STATE AUDIT DEPARTMENT, TRAVANCORE DEVASWOM BOARD,
THIRUVANANTHAPURAM, PIN - 695003

BY GOVERNMENT PLEADER for the petitioner

RESPONDENT:

1. THE SECRETARY, TRAVANCORE DEVASWOM BOARD, NANTHANCODE,
KAWADIAR POST, THIRUVANANTHAPURAM, PIN - 695003
*ADDL.R2 IMPLEADED
2. THE DEPUTY DIRECTOR GENERAL, NATIONAL INFORMATICS CENTRE (NIC),
MINISTRY OF ELECTRONICS AND INFORMATION TECHNOLOGY,
GOVERNMENT OF INDIA, E2A, RAJAJI BHAVAN, BASANTH NAGAR,
CHENNAI - 600 090

*IS SUO MOTU IMPLEADED AS ADDITIONAL RESPONDENT AS PER ORDER

DATED 17/09/2025 IN DBAR.NO.2/2025

BY SRI.G.BIJU, SC, TRAVANCORE DEVASWOM BOARD
BY SMT.O.M.SHALINA, DEPUTY SOLICITOR GENERAL OF INDIA
FOR ADDL.R2

THIS DEVASWOM BOARD AUDIT REPORT HAVING COME UP FOR ORDERS AGAIN ON 08/10/2025, UPON PERUSING THE REPORT AND THIS COURT'S ORDER DATED 24/09/2025, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

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

DBAR No. 2 of 2025

Dated this the 08th day of October, 2025

ORDER

Raja Vijayaraghavan V, J.

This Audit Report filed by the Joint Director, is a Special Report (Final) on the serious embezzlement detected at a Petrol Pump run by the Travancore Devaswom Board (TDB) at Nilakkal. In our order dated 08.08.2025, we had noted serious failures in the manner in which Stock Registers of fuel was maintained, the non verification of entries in the Cash Book, non-remittance of amounts with the bank, serious irregularities in fuel stock management, non-issuance of cash receipts and failure to maintain proper records to reconcile the sales with the machine readings. We had also noted that the short remittance in a fuel pump run by the TDB was to the tune of Rs. 40 lakhs.

2. In the said order, we had reminded the TDB that any delay in implementing end to end computerisation will only serve to abet the continued misappropriation of funds by unscrupulous elements. We had also observed that it is the bounden duty of the Board to ensure that a comprehensive, fully

functional and tamper proof software system of all the institutions governed by the Board is put in place at the earliest so that revenue and expenditure are captured, monitored and reconciled on a day-to-day basis. We had gone to the extent of observing that the system must be capable of tracking all receipts from all institutions, monitoring tender processes, streamlining purchases, maintaining a digital audit trail for all vouchers, integrating HR records, recording and approving all construction activities, monitoring contracts and purchase managements. We would also like to state that the software should also be capable of recording the movable as well as the immovable assets of the Devaswom so that it could be ensured that there is total transparency in both financial and administrative affairs. There should also be provision for online booking of the Rooms/Guest House run by the TDB. We also took note of the long delay in completing the statutory audit of various temples and observed that the same is attributable to the failure to reconcile accounts and the continued dependence on outdated manual accounting practices.

3. In paragraph No. 15 of the order, we had observed as under:

> 15. We would like to reiterate that transparency, accountability, and the adoption of robust technological safeguards are no longer matters of administrative discretion; they are statutory obligations that the Board is legally and morally bound to discharge without exception. We are of the view that any failure to act can lead to only one inference: that the higher echelons of the Board are somehow or other perpetuating the status quo for reasons best known to them. Financial irregularities can be brought to a stop, and systematic loss of income out of Devaswom assets and properties can only be prevented

> by adopting sound accounting practices, a prerequisite of which is computerisation. It must also be emphasised that if these institutions are administered efficiently and with full transparency, the legitimate generation of revenue would increase manifold, enabling better upkeep of temples and welfare activities for devotees. Any further delay by the Board can only be attributed to depriving these institutions of their rightful financial growth and sustainability.

4. We also noted that though it was assured by the TDB that complete computerization of all institutions under the Board would be carried out and the same was recorded in the order dated 08.08.2014, nothing worthwhile has transpired thereafter.

5. When the matter came up for consideration on 24.09.2025, it was brought to our notice that the Travancore Devaswom Board (TDB) had executed a Memorandum of Understanding (MoU) with the National Informatics Centre (NIC) for the purpose of developing and implementing a comprehensive digital system for the Devaswom administration. In view of the said submission, this Court had impleaded the Deputy Director General (DDG) of the NIC as an additional respondent. We had also directed the Director, Kerala State Audit Department, to file a detailed report before this Court outlining the core features, modules, and audit-compliance mechanisms that ought to be incorporated in the proposed software to ensure transparency, traceability, and accountability in all financial and administrative transactions.

6. Today, when the matter was taken up, the learned Deputy Solicitor General of India (DSGI) appeared on behalf of the NIC. It is submitted that a

Memorandum of Understanding dated 20.12.2024 had been entered into between the NIC and the TDB for the implementation of computerisation and digital governance projects, including the design and deployment of an integrated software platform for managing temple administration, revenue streams, audit workflows, and devotee services. The learned DSGI seeks a short adjournment to place on record the Software Requirements Specification (SRS) and Functional Requirements Document (FRD) as requested by the TDB for the said comprehensive system, which would serve as the foundational documents defining the architecture, user roles, data security protocols, and interoperability standards of the software.

7. An affidavit shall be filed by the additional 2nd respondent (NIC) detailing these aspects, including the system design framework, implementation milestones, data migration plan, and the estimated timeframe within which the software can be fully operationalised, ensuring compliance with governmental cybersecurity and audit standards.

Post on 22.10.2025.

Sd/-

RAJA VIJAYARAGHAVAN V,
JUDGE

Sd/-
K.V. JAYAKUMAR,
JUDGE

*PS/*APM*8/10/2025*