

**FIFTEENTH KERALA LEGISLATIVE ASSEMBLY**

**COMMITTEE  
ON  
PUBLIC ACCOUNTS  
(2023-2026)**

**FIFTY THIRD REPORT**

**(Presented on 26<sup>th</sup> June , 2024)**



**SECRETARIAT OF THE KERALA LEGISLATURE  
THIRUVANANTHAPURAM  
2024**

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**On**

**Paragraphs relating to Co-operation Department contained in  
the Report of the Comptroller and Auditor General of India for  
the year ended 31<sup>st</sup> March 2018 (Economic Sector)**

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**COMMITTEE ON PUBLIC ACCOUNTS**  
**(2023-2026)**  
**COMPOSITION**

**Chairman :**

Shri. Sunny Joseph

**Members :**

Shri. Manjalamkuzhi Ali

Shri. M. V. Govindan Master

DR. K. T. Jaleel

Shri. C. H. Kunhambu

Shri. Mathew T. Thomas

Shri. M. Rajagopalan

Shri. P. S. Supal

Shri. Thomas K. Thomas

Shri. K. N. Unnikrishnan

Shri. M. Vincent

**Legislature Secretariat :**

DR. N. Krishna Kumar, Secretary.

Shri. Selvarajan P. S., Joint Secretary.

Shri. Jomy K. Joseph, Deputy Secretary

Smt. Beena O. M., Under Secretary.

## INTRODUCTION

I, the Chairman, Committee on Public Accounts, having been authorised by the Committee to present this Report, on their behalf present the Fifty Third Report on paragraphs relating to Co-operation Department contained in the Report of the Comptroller and Auditor General of India for the year ended 31<sup>st</sup> March 2018 (Economic Sector).

The Report of the Comptroller and Auditor General of India for the year ended 31<sup>st</sup> March 2018 (Economic Sector) was laid on the Table of the House on 24<sup>th</sup> August 2020.

The Committee considered and finalised this Report at the meeting held on 08<sup>th</sup> May 2024.

The Committee place on records our appreciation of the assistance rendered to us by the Accountant General in the examination of the Audit Report.

Thiruvananthapuram,  
26<sup>th</sup> June, 2024.

**SUNNY JOSEPH,**  
*Chairman,*  
*Committee on Public Accounts.*

# REPORT

## CO-OPERATION DEPARTMENT

### 3.3 Short collection of Audit Fee from Co-operative Societies

**Departmental lapse in enforcing the provisions of the Kerala Co-operative Societies Act, 1969 regarding audit fees resulted in non-collection/short collection of ₹16.69 crore.**

The Co-operation Department is responsible for the disbursement of assistance and loans sanctioned by the Government/National Co-operative Development Corporation to Co-operative institutions for implementing various schemes, monitoring the utilization of funds, recovery of principal/interest on loans etc. In addition to this, it also discharges important statutory functions like audit of co- operatives.

Section 63 of the Kerala Co-operative Societies Act, 1969 (the Act) stipulates that the Director of Co-operative Audit (DCA) has to audit the accounts of all Co-operative Societies (Societies) registered with the Registrar of Co-operative Societies (RCS) in the State at least once in a year. Sub Section 6 below Section 64 of the Act stipulates that the amount of fee for auditing the accounts of Society each year shall be such as may be fixed<sup>1</sup> by the DCA in accordance with rules made in this behalf. Rule 65 of the Kerala State Co-operative Societies Rules states that every Co-operative Society shall pay audit fee to the Government within one month of the receipt of the annual audit certificate.

<sup>1</sup> The audit fee is calculated at the rate of 50 paise for every ₹100 or part thereof on the working capital, the value of sales or the gross income as the case may be, provided that the maximum audit fees payable by the Society shall not exceed rupees one lakh, subject to other lower limits in specified cases

The responsibility for collecting the dues is vested with the RCS who has delegated it to the Assistant Registrars of Co-operative Societies (General) at Taluk level. Sub Sections (1) and (2) of Section 79 of the Act stipulate that in the case of non-payment of audit fees within the specified period of 30 days, it shall be recoverable in the same manner as arrears of public revenue due on land, that is to say, first from the property of the Society and later from the members, past members or estates of deceased members subject to the limit of their liability. If the defaulted Societies fail to remit the audit fees, Revenue Recovery (RR) actions are initiated against them.

As per the records maintained by the RCS (General), there were 15,624 Societies in Kerala<sup>2</sup> as of 31 March 2018, of which 11,892 were functioning and 3,732 non-functioning.

Audit noticed that as on 31 August 2018 an amount of ₹16.69 crore was pending collection towards audit fee since the year 1972-73 from 5,396 Societies functioning under seven<sup>3</sup> departments in the State. This included ₹176 crore due from 640 profit making Societies. Major portion (83.52 per cent) of the pending audit fee related to societies functioning under two departments, viz., the Co-operation Department (₹9.67 crore from 3,882 Societies) and the Handlooms and Textiles Department (₹4.09 crore from 270 Societies). RCS initiated revenue recovery action against 384 Societies involving ₹1.25 crore, but no amount was recovered from any of them.

Audit test checked the records maintained by eight<sup>4</sup> offices of Assistant Registrars of Co-operative Societies (ARCS) (General) from five<sup>5</sup> districts and found the following:

- Audit Fee Register was not being maintained up to date by seven of the eight taluk level offices.

2 As furnished by the office of the Registrar of Co-operative Societies, Kerala

3 The Departments of Co-operation, Khadi & Village Industries, Fisheries, Industries, Handlooms, Dairy Development and Coir

4 Offices of the Assistant Registrars at Kasargod, Hosdurg, Tirur, Perinthalmanna, Thrissur, Cherthala, Ambalapuzha and Kollam

5 Kasargod, Malappuram, Thrissur, Alappuzha and Kollam

- ARCS (General), Thrissur stated that the data on pending audit fee was compiled by collecting the information from the Societies over phone as the register was not updated properly.
- This points at the inadequacy of the internal control mechanism of the Department.

The matter was reported (December 2018) to the Government. In reply, (March 2019), the Government stated that a collection drive was on and that an amount of ₹6.68 crore was collected during the period from 17 December 2018 to 31 December 2018.

Audit verified the figures furnished by the Joint Registrars of Co-operative Societies, Thrissur (₹1.47 crore) and Thiruvananthapuram (₹59.74 lakh) and found that the collection from these districts was overstated by ₹1.02 crore and ₹8.09 lakh respectively. This again highlights the inadequacy of internal control.

***[Audit paragraph 3.3 contained in the Report of the Comptroller and Auditor General of India on Economic Sector for the year ended 31<sup>st</sup> March 2018)].***

**[Note submitted from the Government on the above audit paragraph is included as Appendix II]**

#### **Excerpts from the discussion of Committee with officials concerned.**

1. When the Committee inquired about the present status of the matter in the audit para, the Secretary, Co-operation Department informed that the Co-operative Registrar had first collected ₹ 6.93 crore and later ₹ 58 crore through a special collection drive organised by the Co-operation Department and requested the Committee to give a time limit of one month to submit a statement after identifying the item amounting to ₹ 10 crore mentioned in the Demand Collection and Balance (DCB) Register as accumulated arrears.



2. The Committee acceded to allow the time limit of one month as requested by the Secretary, Co-operation Department.

### Conclusion/Recommendation

3. The Committee directs the department to submit a report regarding the current status of collection of Audit Fees from Co-operative Societies, at the earliest.

#### *3.4 Non-remittance of dividend due to the Government. by Co-operative Societies*

**Ineffective internal control system of the Co-operation Department led to non-remittance/short remittance of dividend amounting to ₹95.44 lakh by Co-operative Societies to the Government.**

The Kerala Co-operative Societies Act, 1969 provides<sup>6</sup> for payment of dividend to members on their paid-up share capital at such rates as may be prescribed<sup>7</sup>. The dividend becomes due after the date on which the general body meeting passes the dividend. The Registrar of Co-operative Societies (RCS) issued (July 2010) instructions to all the District/Taluk level offices of the Department to ensure that dividend declared by the Co-operative Societies (Societies) on the Government share capital contributions were remitted.

(a) As of 31 March 2017 the Government of Kerala (GoK) made share capital contribution in 3,755 Societies. According to the Demand Collection and Balance (DCB) Statement prepared by RCS as on 31 December 2018, a total of ₹1.18 crore was pending collection from 77 Societies towards dividend on Government shares for the period up to 2016-17.

As reported by the RCS (July 2019) and the Joint Registrar of Co-operative Societies (General), Thiruvananthapuram (May 2019), an amount of ₹76.67 lakh for the said period was collected from 16 Societies since 31 December 2018, leaving a balance of ₹41.61 lakh.

6 Sub section 2(a) of Section 56

7 Not exceeding 25 per cent (as amended in 2010)

A test check of the records maintained in the offices of the Assistant Registrars of Co-operative Societies revealed that entries made in the 'Register of Share capital contribution to Co-operative Societies' containing the details of dividend payable by the Societies on Government shares were incomplete and not up to date. As a result, the exact amount of dividend due to the Government was not ascertainable from the records.

Audit also noticed that the Department lacked an effective internal audit system. The GoK, Finance (IAC A) Department issued (June 2005) instructions<sup>8</sup> to all departments to strengthen their internal audit system. The Co-operation Department, however, formed<sup>9</sup> an internal audit wing only in December 2017. As intimated<sup>10</sup> (September 2019) by the RCS no internal audit was conducted in the Department before 14 May 2019.

The Government in its reply (April 2019) accepted that the Register of Share Capital Contribution to Co-operative Societies was not being maintained by the field offices up-to-date. It was stated that instructions were issued for collecting institution-wise details of outstanding amounts of dividend and to maintain the register up-to-date. The Government also clarified that the dividends declared by Societies were not taken as demand in the DCB Statements furnished by the Joint Registrars of Co-operative Societies. Instead, the amount of dividend remitted by the Societies was shown as both demand and collection in the DCB statements. This led to the variation between the Departmental figures and the Audit figure.

(b) Scrutiny of the details of outstanding dividend furnished by the Joint Registrars of Co-operative Societies (district level offices) revealed that 23 Societies from three<sup>11</sup> districts did not pay dividend to the Government at the same rates at which they paid it to other members. This deprived the Government of dividend amounting to ₹53.83 lakh **(Appendix III(1))**.

8 Circular No.32/2005/Fin dated 10/06/2005

9 No. Fin.A(1)37247/2017 dated 19/12/2017

10 No. Fin(1)4961/19 dated 05/09/2019 of Registrar of Co-operative Societies

11 Pathanamthitta, Ernakulam and Thrissur

The absence of an effective internal control mechanism in the Department, thus resulted in non-remittance/short-remittance of dividend amounting to ₹95.44<sup>12</sup> lakh to the Government by Co-operative Societies.

*[Audit paragraph 3.4 contained in the Report of the Comptroller and Auditor General of India on Economic Sector for the year ended 31<sup>st</sup> March 2018)].*

[Note submitted from the Government on the above audit paragraph is included as Appendix II]

**Excerpts from the discussion of Committee with officials concerned.**

4. Regarding the audit para, the Secretary, Co-operation Department submitted that the dividend due to the government amounting to ₹ 95.44 lakh had already been remitted in two phases of payment of ₹ 41.61 lakh and ₹35.23 lakh respectively, by the co-operative societies and added that ₹ 6.38 lakh was remaining to be paid. The Secretary added that a district-wise list of liquidating societies and government societies whose arrear amount of dividend to be settled, was prepared and instructions had been given to clear the arrears due to government.

5. The Committee agreed with the reply furnished by the Co-operation Department.

### Conclusion/Recommendation

6. The Committee directs the department to realise the arrears of non-remittance of dividend due to the Government by the Co-operative societies.

<sup>12</sup> ₹41.61 lakh + ₹53.83 lakh = ₹95.44 lakh

### 3.5 Infructuous expenditure on Floating Triveni Supermarket Project

Lack of prudence and total disregard of rules on Survey and Registration of boats made ₹1.82 crore spent on the purchase of nine ferro-cement hulled boats by the Kerala State Co-operative Consumers' Federation Ltd. infructuous.

The Kerala State Co-operatives Consumers' Federation Ltd. (CONSUMERFED) registered under the Travancore-Cochin Co-operative Societies Act 1951 is an apex body of the consumer Co-operatives in the State of Kerala. CONSUMERFED started functioning on 07 October 1965 and its functions involve bulk procurement of consumer goods and their supply to affiliated and/or other Co-operative Societies.

During the period from June 2009 to September 2012, CONSUMERFED purchased seven<sup>13</sup> Mobile floating Triveni<sup>14</sup> supermarkets (floating Triveni) with ferro-cement hull at a cost of ₹181.77 lakh and paid an advance of ₹20 lakh for two more. Seven of the Trivenis ceased<sup>15</sup> their operation between April 2014 and September 2016. CONSUMERFED, therefore, decided (March 2017) to dispose them off in auction. Two attempts (April 2018 and May 2018) to auction them did not evoke any response from the public. Finally, four of the seven floating Trivenis were auctioned off (March 2019) for a sum of ₹91,658. There was no demand for the balance three.

Audit scrutiny revealed the following:

➤ The first floating Triveni was purchased by CONSUMERFED in June 2009 from M/s Floatels Hospitalities Private Limited, (Floatels) Thiruvananthapuram at a cost of ₹21.50 lakh to make essential commodities available to the people who lived in isolated and inaccessible areas surrounded by water in Kuttanad, Alappuzha.

<sup>13</sup> Three Trivenis at Alappuzha, two at Kollam, one at Kottayam and one at Ernakulam

<sup>14</sup> Triveni is a brand division of CONSUMERFED under which food & grocery, cosmetics, household items, electrical, textiles etc. are sold through super markets; super store, mega marts etc.

<sup>15</sup> With effect from 08/04/2014, 31/03/2016, 22/06/2016, 07/07/2016 (three boats) and 30/09/2016

- CONSUMERFED placed further orders with Floatels for three more floating Trivenis in September 2010 for a total cost of ₹76.5 lakh and another three floating Trivenis in October 2011 for a total cost of ₹83.77 lakh. It placed orders for another batch of three in September 2012 by paying an advance of ₹20 lakh.
- Subsequently, CONSUMERFED cancelled (8 January 2014) the order for one of the Trivenis included in the last batch, and did not take delivery of the remaining two, though they were constructed (September 2018), as the operation of Trivenis was found uneconomical.
- Audit observed that CONSUMERFED introduced the project in Kuttanad without even assessing its feasibility based on an announcement made by the Minister of Co-operation in the Legislative Assembly (July 2008) that CONSUMERFED would start a Floating Triveni in Kuttanad. As a result, most of the seven units commissioned ran on loss from the very beginning for want of adequate patronage.
- All these vessels were made of ferro-cement hull. The Chief Inspector of Boats, Irrigation Department refused (November 2009) to issue Inspection Certificate to these vessels as under the Travancore Public Canals and Public Ferries Act and Rules, Inspection Certificate could not be issued for vessels with ferro-cement hull.
- In spite of the rejection of inspection certificate for the vessels, CONSUMERFED continued to purchase six more ferro-cement hulled vessels and paid advance for three more.
- All the seven floating Trivenis ceased activity after being in service for four to six years and the vessels which were left unattended thereafter, sank in water or were in bad condition as mentioned in **Appendix III(2)** It was further noticed that an amount of ₹6.47 lakh was spent towards maintenance, lifting of capsized vessels and valuation fees.

Thus, decision of the CONSUMERFED to proceed with procurement of vessels for floating supermarkets without feasibility study and Inspection Certificate led to unfruitful expenditure of ₹1.88 crore<sup>16</sup>.

The Government, in its reply (April 2019) stated that the reason for failure of the floating Triveni supermarkets was not inadequate patronage or lack of feasibility study but due to fast development of basic infrastructure facilities. It was also stated that at the time of purchase of boats and placing of orders for subsequent purchases there was no restriction on the registering of boats manufactured using ferro-cement. Further, four of the seven floating Trivenis were auctioned off (February 2019) for a total amount of ₹ 0.92 lakh.

The Government reply is not acceptable. The fact that three of the seven Trivenis were making loss from the very beginning and that two went in to loss after the first year of their commissioning supports the audit observation that there was inadequate planning and patronage for the project. Further, the Government stand that there was no restriction on registering of ferro-cement boats at the time of placing of orders for subsequent purchases is not tenable, as CONSUMERFED invited (August 2010) quotations for further supply of such boats after the Chief Inspector of Boats rejected (November 2009) the application for registration of the first boat.

***[Audit paragraph 3.5 contained in the Report of the Comptroller and Auditor General of India on Economic Sector for the year ended 31<sup>st</sup> March 2018)].***

**[Note submitted from the Government on the above audit paragraph is included as Appendix II]**

**Excerpts from the discussion of Committee with officials concerned.**

7. The Committee observed that the purchase of Floating Triveni had been made without conducting any feasibility study and that the bonafide of the purchase

<sup>16</sup> ₹181.77 lakh + ₹6.47 lakh

was doubtful as the official responsible for the purchase had not taken into consideration the adverse remarks made by the Chief Inspector of Boats in his inspection certificate. The Committee inquired about the duration of the purchased boats in use.

8. The Secretary, Co-operation Department submitted that after receiving the audit objection, an inquiry was conducted at the government level and instructions were given to dispose of the boats and stop the operation of the Floating Thriveni Supermarkets. As per the upset price fixed for each boat three boats fetched ₹ 32,000, ₹ 30,000 and ₹ 26,000 respectively and one bad conditioned boat fetched ₹ 3658. To the Committee's query about whether the project was implemented without conducting any feasibility study, the Secretary Co-operation Department replied that the project must have been implemented without conducting any feasibility study and the details in that regard could be submitted. The Secretary added further that a detailed report showing the cost of purchasing the boats, amount received on sale and the loss incurred in the transaction could also be submitted. The CONSUMERFED's Mobile Floating Thriveni Supermarkets implemented in 2008-09, was now working well in interior areas of tribal settlements, but if such a project had to be implemented well in Kuttanad, a system should had been developed accordingly.

9. The Secretary further added that an enquiry under Section 65 of the Co-operative Societies Act was conducted against the then Consumerfed MD, an enquiry report was filed, and an application for prosecution sanction had been submitted. A writ appeal was filed against the proceedings, and the Honourable High Court of Kerala stayed the proceedings. The department filed a counter affidavit and follow-up action was taken in consultation with the Advocate General. An enquiry under Section 68 would be initiated as and when the stay was vacated.

#### Conclusion/Recommendation

10. **The Committee observes that the purchase of Floating Thriveni Boats has been made without conducting any feasibility study and that**

the bonafide of the purchase is doubtful as the official responsible for the purchase has not taken into consideration the adverse remarks made by the Chief Inspector for Boats in his inspection certificate. So, the Committee directs the department to submit a detailed report regarding the reason for the hasty implementation of the project without any feasibility study, the cost of purchase of boats, amount received on sale and the loss incurred in the transaction.

Thiruvananthapuram,

26<sup>th</sup> June, 2024

**SUNNY JOSEPH,**

*Chairman,*

*Committee on Public Accounts.*



## APPENDIX I

## SUMMARY OF MAIN CONCLUSIONS/RECOMMENDATIONS

Sl.No.	Para No.	Department Concerned	Conclusion/Recommendations
(1)	(2)	(3)	(4)
1	3	Co-operation	The Committee directs the department to submit a report regarding the current status of collection of Audit Fees from Co-operative Societies, at the earliest.
2	6	Co-operation	The Committee directs the department to realise the arrears of non-remittance of dividend due to the Government by the Co-operative societies.
3.	10	Co-operation	The Committee observes that the purchase of Floating Thriveni Boats has been made without conducting any feasibility study and that the bonafide of the purchase is doubtful as the official responsible for the purchase has not taken into consideration the adverse remarks made by the Chief Inspector for Boats in his inspection certificate. So, the Committee directs the department to submit a detailed report regarding the reason for the hasty implementation of the project without any feasibility study, the cost of purchase of boats, amount received on sale and the loss incurred in the transaction.

**CO-OPERATION (A) DEPARTMENT**

**Remedial Measures Taken Report on the Recommendations of the Public Accounts Committee (2019-2021)  
for the year ended March, 2018.**

Para No.	Recommendations of the Committee	Action taken by the Government
3.3	<p>Departmental lapse in enforcing the provisions of the Kerala Co-operative Societies Act, 1969 regarding audit fees resulted in non-collection/short collection of audit fee of ₹ 16.69 crore.</p>	<p>Co-operation Department has been taking strategic action to collect the arrear amount of audit fees in a time bound manner. An action plan to collect the dues was prepared in December, 2018 and the Director of Co-operative audit was entrusted to conduct a special collection drive. As such the Department could collect an amount of Rs.6.93 crore as audit fees during the period from 17.12.2018 to 28.02.2019.</p> <p>Though Rs.16.69 Crore is shown as non-collection/short collection of audit fee as per the Audit Para as on 31.08.2018, during the last two years the Department could collect Rs.28.27 crore as audit fees by conducting special drives.</p> <p>Vigil for maintaining the Registers of pertaining to collection of audit fees have been maintained and strict directions in this regard to all concerned have been issued vide Circular No.6/2021 dated 22.01.2021.</p> <p>The outstanding amount as on 31.08.2018 is almost collected. In order to collect the dues as well as the arrears pertaining to the current fiscal from the Co-operative societies/banks, a special drive was conducted from 25.12.2020 to 25.01.2021. All steps possible has been taken to collect the arrear amount of audit fees.</p>
3.4	<p>Ineffective internal control system of the Co-operation</p>	<p>An amount of Rs.1.07 Crore was collected as dividend from the</p>

	<p>Department led to non-remittance/short remittance of dividend of ₹ 95.44 lakh by Co-operative Societies to the Government.</p>	<p>pending amount of Rs 1.18 Crore. The Registrar of Co-operative Societies has requested to exclude the following from the pending amount:</p> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Details</th> <th style="text-align: right;">Amount (Rs in lakhs)</th> </tr> </thead> <tbody> <tr> <td>Liquidating Societies</td> <td style="text-align: right;">0.44</td> </tr> <tr> <td>Dormant Societies</td> <td style="text-align: right;">3.49</td> </tr> <tr> <td>Societies wrongly entered in the arrear list</td> <td style="text-align: right;">1.67</td> </tr> <tr> <td style="text-align: center;"><b>TOTAL</b></td> <td style="text-align: right;"><b>5.60</b></td> </tr> </tbody> </table> <p>The Registrar of Co-operative Societies has enclosed a detailed statement of arrear and collection of dividend accordingly. The outstanding amount to be collected is only Rs.5.20 lakhs .</p> <p>The major portion of arrear amount of dividend as stated in the draft para is collected and Rs.5.20 lakhs as on 31.12.2020 is pending.</p> <p>Internal audits during the period from 20.05.2019 to 27.05.2019 and from 23.09.2019 to 28.09.2019 in all 14 districts offices have been conducted. Internal audit for the years 2016-17, 2017-18 and 2018-19 has been conducted.</p>	Details	Amount (Rs in lakhs)	Liquidating Societies	0.44	Dormant Societies	3.49	Societies wrongly entered in the arrear list	1.67	<b>TOTAL</b>	<b>5.60</b>
Details	Amount (Rs in lakhs)											
Liquidating Societies	0.44											
Dormant Societies	3.49											
Societies wrongly entered in the arrear list	1.67											
<b>TOTAL</b>	<b>5.60</b>											
3.5	<p>Lack of prudence and total disregard of rules on survey and registration of boats made ₹1.82 crore spent on the purchase of nine ferro cement hulled boats by the Kerala State Co-operative</p>	<p>Government have issued direction to dispose seven unusable Floating Triveni Supermarkets in auction. But Consumerfed had reported that no quotations were received irrespective of the wide publicity. Accordingly Floating Triveni Supermarkets were continued to remain idle in capsized condition causing inconvenience to free passages of other boats. As per G.O(Rt)No. 37/2019/Co-operation dated 19.01.2019 the Floating</p>										

Consumers Federation Ltd infructuous.	Triveni Supermarkets were subjected to repeated auction. The outcome of the auction is detailed below.			
	Sl. No	Name of Floating Triveni	Name of highest bidder	Amount
	1	Kuttanad	Hafsal.A	32,000.00
	2	Thakazhi	Hafsal.A	30,000.00
	3	Harippad	Abdul Latheef	26,000.00
	4	Panangad (Ernakulam)	K.H.Shaji	3,658.00
	5	Chavara (Kollam)	No participants	-
	6	Kundara	No participants	-
	7	Puthupally (Kottayam)	No participants	-
<p>Though Serial Nos. 1,2,3 and 4 could be sold as detailed above the rest are pending disposed due to lack of participants even after two successive auction processes.</p> <p>Federation has now reported that the remaining three are in a dilapidated state. The flood 2018 has worsened the conditions of the boats. The remaining parts are available at the spot itself. The original vessels that can only be utilized as scrap and can not be lifted from the sunk area.</p>				

Appendix - 3.3

Difference in the rate of dividend paid to Government and other members

(Reference: Paragraph 3.4(b) page 48)

Sl No	Name of Society	Share capital contribution of Government in Societies (₹)	Percentage of Dividend declared to		Amount of dividend paid to Govt. with reference to Col (5) (₹)	Balance payable to Govt. with reference to Col (4) (₹)
			Other Members	Govt.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Pathanamthitta District

1	Vallicode SCB 2016-17	Not Shown	14	3	19,110	70,070
				<b>Total</b>	<b>19,110</b>	<b>70,070</b>

Ernakulam District: Kunnathunadu Taluk

2	Krariyeli SCB Ltd No.E199					
	2008-09	1,00,000	20	3	3,000	17,000
	2009-10	1,00,000	20	3	3,000	17,000
	2010-11	1,00,000	20	3	3,000	17,000
3	Koovappady SCB Ltd 319					
	2011-12	1,00,000	25	3	3,000	22,000
4	Keerhillam SCB Ltd 3989					
	2008-09	2,00,040	10	3	3,001	17,003
	2010-11	2,00,040	15	3	3,001	27,005
	2012-13	2,00,040	15	3	3,001	27,005
5	Mudakkuzha SCB Ltd 695					
	2011-12	1,00,000	20	3	3,000	17,000
6	Mannala SCB Ltd 2799					
	2011-12	1,00,000	25	3	3,000	22,000
	2012-13	1,00,000	25	3	3,000	22,000
		1,00,000	25	3	3,000	22,000

**Appendix 3.3 (Cont'd.....)**

(1)	(2)	(3)	(4)	(5)	(6)	
7	Vadavukodu FSCB Ltd No 651					
	2011-12	50,000	10	3	1,500	3,500
	2013-14	50,000	10	3	1,500	3,500
	2014-15	50,000	10	3	1,500	3,500
	2015-16	50,000	10	3	1,500	3,500
	2016-17	50,000	10	3	1,500	3,500
				<b>Total</b>	<b>49,503</b>	<b>3,09,513</b>

**Ernakulam District: Kothamangalam Taluk**

(1)	(2)	(3)	(4)	(5)	(6)	(7)
8	354 Kothamangalam SCB Ltd					
	2001-02	2,40,000	10	3	7,200	16,800
	2002-03	2,40,000	10	3	7,200	16,800
	2003-04	2,40,000	10	3	7,200	16,800
	2004-05	2,40,000	10	3	7,200	16,800
	2005-06	3,40,000	15	3	10,200	40,800
	2006-07	3,40,000	15	3	10,200	40,800
	2007-08	3,40,000	20	3	9,700	58,300
	2008-09	3,20,000	20	3	10,200	53,800
	2009-10	3,30,000	20	3	10,682	55,318
	2010-11	3,30,000	20	3	9,900	56,100
	2011-12	3,30,000	25	3	9,900	72,600
	2012-13	3,05,000	25	3	9,253	66,997
	2013-14	2,80,000	25	3	8,628	61,372
	2014-15	2,55,000	25	3	7,900	55,850
	2015-16	2,30,000	25	3	7,150	50,350
9	1577 Mathirappilly SCB					
	1996-97	99,500	12	3	2,985	8,955
	1997-98	99,500	14	3	2,985	10,945
	1998-99	99,500	14.5	3	2,985	11,443
	1999-00	99,500	20	3	2,985	16,915
	2000-01	99,500	20	3	2,985	16,915
	2001-02	99,500	17	3	2,985	13,930
	2002-03	99,500	16	3	2,985	12,935
	2004-05	99,500	20	3	2,985	16,915
	2005-06	99,500	20	3	2,985	16,915
	2007-08	99,500	20	3	2,985	16,915
	2008-09	99,500	25	3	2,985	21,890



## Appendix 3.3 (Cont'd.....)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
10	E-167 Kozhappilly SCB Ltd.					
	1975-76	40,000	10	3	1,200	2,800
	1976-77	40,000	10	3	1,200	2,800
	1977-78	50,000	8	3	1,500	2,500
	1979-80	50,000	5	3	1,500	1,000
	1981-82	55,000	5	3	1,650	1,100
	1982-83	55,000	10	3	1,650	3,850
	1983-84	55,000	5	3	1,650	1,100
	1986-87	60,000	10	3	1,800	4,200
	1987-88	60,000	10	3	1,800	4,200
	1988-89	83,000	10	3	2,490	5,810
	1989-90	83,000	10	3	2,490	5,810
	1990-91	83,000	10	3	2,490	5,810
	1991-92	83,000	10	3	2,490	5,810
	1992-93	83,000	10	3	2,490	5,810
	1993-94	73,000	10	3	2,190	5,110
	1994-95	73,000	20	3	2,190	12,410
	1996-97	73,000	10	3	2,190	5,110
	1997-98	73,000	5	3	2,190	1,460
	1998-99	73,000	20	3	2,190	12,410
	1999-00	73,000	20	3	2,190	12,410
	2008-09	1,00,000	20	3	3,000	17,000
	2009-10	1,00,000	15	3	3,000	12,000
	2010-11	1,00,000	20	3	3,000	17,000
	2011-12	2,00,000	25	3	6,000	44,000
	2012-13	2,00,000	25	3	6,000	44,000
	2013-14	2,00,000	25	3	6,000	44,000
				<b>Total</b>	<b>2,31,888</b>	<b>11,23,670</b>

## Thrissur District

(1)	(2)	(3)	(4)	(5)	(6)	(7)
11	Killimangalam FGCB – 2016-17	2,00,000	15	3	6,000	24,000
12	Pazhuvil S C B Ltd No 126 – 2016-17	4,40,000	8	3	13,200	22,000
13	Venginissery SCB Ltd No. 528 – 2016-17	1,00,93,500	15	3	3,02,805	12,11,220
14	Annamanada SCE – 2016-17	8,80,000	25	3	26,688	1,93,312

**Appendix 3.3 (Cont'd.....)**

(1)	(2)	(3)	(4)	(5)	(6)	(7)
15	Karalam SCB – 2016-17	72,90,000	10	3	2,26,125	5,02,875
16	Karuvannure SCB – 2016-17	25,90,000	25	3	77,700	3,69,800
17	Nellayi Parappookkara SCB – 2016-17	2,50,000	15	3	7,500	30,000
18	Vallivattam SCB – 2016-17	1,90,000	12.5	3	5,700	18,050
19	West Chalakkudy SCB – 2016-17	90,000	25	3	3,000	19,500
20	Kattoor SCB – 2016-17	72,25,000	20	3	3,02,831	11,42,169
21	Orumanayur SCB Ltd. R 209 – 2016-17	8,04,600	18	5	49,747	95,081
22	Punnayoorkalam SCB Ltd. P 417 – 2016-17	1,84,500	12	3	5,535	16,605
23	Guruvayur Vyapari Vyavasayi CS – 2016-17	2,00,000	25	3	6,000	44,000
			<b>Total</b>		<b>10,32,831</b>	<b>38,88,612</b>
			<b>Grant Total</b>		<b>13,33,332</b>	<b>53,82,865</b>

\*Source: Records furnished by the Department



Appendix 3.4

Details of expenditure incurred on purchase of floating Trivenis

(Reference – Paragraph 3.5 – Page 49)

Boat No.	Purchase Cost (₹ in lakhs)	Date of commissioning & current location	Date from which super market not functioning	Reported condition of the vessels	Value assessed in May 2017 (₹)	Expenditure incurred on repair, maintenance, etc. (₹)
1	21.50	07/06/2009 (Kattamad Triveni) at Kannaray	07/07/2016	Sank in water (2/2018)	6.50,000	
2	25.50	01/03/2011 (Thakazhi Triveni) at Thirikkunnappuzha	22/06/2016	Sank in water (2/2018)	10,00,000	
3	23.50	29/06/2011 (Kumbra Triveni) at Sanghukalavu	07/07/2016	Sank in water (3/2018)	10,00,000	
4	25.50	23/07/2011 at Panangad	08/04/2014	Boat in very bad condition	5,00,000	
5	24.75+12.5% tax = 27.84	19/02/2012 (Harippad Triveni) at Harippally	31/03/2016	Sank in water (2/2018)	12,50,000	
6	24.75+12.5% tax = 27.84	29/04/2012 (Puthupally Triveni) at Kanjirai	30/09/2016	Require repairs	12,50,000	
7	24.75+13.5% tax = 28.09	06/06/2012 (Chavara Triveni) at Kulengara	07/07/2016	Sank in water (3/2018)	9,50,000	
	181.77 lakh (a)					
8	20 lakh paid in advance	Boats not taken over				20,00,000 (b)
9						
10	Order cancelled					
Expenditure towards maintenance						4,10,375 (c)
Expenditure towards lifting of capsized vessel at Thakazhi, Alleppuzha						1,60,000 (d)
Pec paid to approved valuer						76,000 (e)
<b>Grand Total</b>						<b>208.34 lakh (f)</b>
(f) = (a) + (b) + (c) + (d) + (e)						

\*Source: Records furnished by the Department