

THE FOOD CORPORATION OF INDIA
HEADQUARTERS : NEW DELHI

No: Accts/9(21)/2003

DT: 20.4.2003

CIRCULAR NO. 897/ACCTS.
CORRECTION SLIP NO. 512/FOOD A/C

While reviewing the format of Trial Balance Part-I, it is observed that large number of Account heads including fertilisers appearing in Chart of account are no longer required either they have become redundant as some of the operation/activities are not carried out by the Corporation at present or some head of accounts have lost their utility for which these head of accounts were earlier introduced.

In view of above position, a decision has been taken to delete all such account heads appearing in Trial Balance Part-I and their position given in Annexure-A.

Further, the Account heads of fertiliser having some old balances and which are identical in nomenclature have also been deleted and merged with Food Account. The details of such Fert. A/c heads given in Annexure-B.

All the Unit offices are advised to adhere to the instructions strictly for maintaining uniformity as these A/c heads have been deleted from 1.4.2002.
(Financial year 2002-03).

Authority:- Accts/4(1)/2001-02

(O.P. GUPTA)
JT. MANAGER(ACCTS.)

Encl: (As above)

TRIAL BALANCE PART – IDELETION

| <u>S.No.</u> (1) | <u>Code No.</u> (2) | <u>Nomenclature</u> (3) | <u>A/c head No.</u> (4) |
|---------------------|------------------------|--|----------------------------|
| 05 | 005 | <u>Sundry Creditors for Goods & Services</u> | |
| | | Central Govt. & its Organisation (For sub-standard – Fert.) | 5.111 AF |
| | | State Govts. And its Organisation (Fert.) | 5.111 BF |
| | | Outstanding liabilities – Central Govt. and its Org. (Fert.) | 5.113 AF |
| | | Railway Credit Note – Fert. | 5.114 F |
| | | Unconnected Wagons – Urea 46% N | 5.115 JF |
| | | Unconnected Wagons – DI Amonia Phosphate 18.46.0 | 5.115 KF |
| | | Stores, Gunnies, Twine etc. Central Govt. & its Org. (Fert.) | 5.118 AF |
| | | For Fixed Assets – Central Govt. and Its Org. (Fert.) | 5.119 AF |
| 06 | 005 | Other Sundrires – Deptt. of Agri. (Fert) | 5.124 AF |
| | | Income Tax Recoveries from Contractors (Fert.) | 5.131 F |
| 07 | 005 | Deposits - From Agents – Fert. | 5.153 F |
| | | Other Deposits – Fert. | 5.155 F |
| | | Interest Payable (Fert.) | 5.160 F |
| 10 | 006 | <u>Fixed Assets</u> – (Free hold land) Taken over from Govt. of India with Storage silos | 6.104 |
| | | B. <u>Lease hold land</u> Taken over from Govt. of India With conventional godowns | 6.121 |
| | | Taken over from Govt. of India with Storage silos | 6.124 |
| | | Storage silos constructed under Crash Programme | 6.125 |
| | | Storage silo constructed under WBL Scheme | 6.126 |

| (1) | (2) | (3) | (4) |
|-----|-----|--|-------|
| | | | |
| | | <u>Buildings</u> | |
| 10 | 006 | Godowns constructed under IInd Food grains Storage Project by CPWD for FCI | 6.213 |
| | | Godowns constructed under IInd foodgrains Stroage Project by CWC for FCI | 6.214 |
| | | Storage silo constructed under WBC Scheme by other Agencies for FCI | 6.216 |
| | | Storage Silos – Rubber Silos | 6.217 |
| | | <u>Machinery & Plant</u> | |
| | | A. <u>Railway Siding - In</u> | |
| | | Godowns constructed under IInd Storage Project by FCI | 6.266 |
| | | - do - by CPWD | 6.267 |
| | | - do - by CWC | 6.268 |
| | | Storage silos constructed under Crash Programme Scheme Departmentally by FCI | 6.271 |
| | | - do - Godowns by Others | 6.274 |
| | | B. <u>Weigh Bridges - in</u> | |
| | | Godowns constructed under IInd FOG. Project by CPWD | 6.307 |
| | | - do - by CWC | 6.308 |
| | | Silos constructed under WBL Scheme by other Agencies | 6.310 |
| | | Silos constructed under Crash Prog. departmentally by FCI | 6.311 |
| | | Silos constructed under Crash Prog. by other Agencies | 6.312 |
| | | D. <u>Mech. Discharging Equipments etc.</u> | |
| | | Godowns Const under Crash Prog. departmentally by FCI | 6.325 |
| | | Godowns construction under WBL by CPWD | 6.328 |
| | | - do - by CWC | 6.329 |
| | | Godowns constructed under CIInd F.G. Project by FCI | 6.330 |
| | | Godown constructed under IInd FCI Project by CPWD | 6.331 |
| | | - do - by CWC | 6.332 |
| | | Silos constructed under WBL Scheme by other Agencies | 6.334 |

| (1) | (2) | (3) | (4) |
|-----|-----|--|-------|
| 10 | 006 | E <u>FORK -LIFT CRANES</u> Godowns construction under Crash Prog. by CPWD & Other Agencies | 6.338 |
| | | Godowns construction under WBL Scheme departmentally by FCI | 6.339 |
| | | - do - by CPWD | 6.340 |
| | | - do - by CWC | 6.341 |
| | | Godowns construction under IInd FG. by FCI | 6.342 |
| | | - do - by CPWD | 6.343 |
| | | - do - by CWC | 6.344 |
| | | Silos constructed under WBL scheme by other Agency | 6.346 |
| | | Silos constructed under Crash Prog. scheme departmentally by FCI | 6.347 |
| | | F. <u>CONVEYOR BELT - IN</u> Godown constructed under crash Prog. Scheme departmentally by FCI | 6.349 |
| | | Godowns constructed under WBL Scheme departmentally by FCI | 6.351 |
| | | - do - by CPWD | 6.352 |
| | | - do - by CWC | 6.353 |
| | | Godowns construction under IInd F.G. Project by FCI | 6.354 |
| | | - do - by CPWD | 6.355 |
| | | - do - by CWC | 6.356 |
| | | Silos constructed under WBL scheme by other Agencies | 6.358 |
| | | G. <u>PLANT & MACHINERY</u> | |
| | | 2. <u>Storage Silos</u> Constructed under Crash Prog. By CPWD and other Agencies | 6.367 |
| | | Constructed under WBL Scheme by CPWD | 6.371 |
| | | - do - by CWC | 6.372 |
| | | H. <u>ELECTRICAL INSTALLATIONS</u> Storage silos constructed under WBL Scheme by CWC | 6.396 |

| (1) | (2) | (3) | (4) |
|-----|-----|---|-------|
| 11 | 006 | <u>Depreciation Reserve</u> | |
| | | 1. <u>Lease hold Land</u> | |
| | | Taken over from Govt. of India with Conventional Godowns | 6.521 |
| | | Taken over from Govt. of India with Storage silos | 6.524 |
| | | Stores silos constructed under Crash Programme | 6.525 |
| | | For Storage silos constructed under WBL Scheme | 6.526 |
| | | 2. <u>BUILDINGS</u> | |
| | | Godowns constructed under IInd F.G. Project by CPWD | 6.613 |
| | | Godowns constructed under IInd F.G. Project by CWC | 6.614 |
| | | Storage silos constructed under WBL Scheme by Other Agencies | 6.616 |
| | | Storage silos - Rubber Silos | 6.617 |
| | | 3. <u>Machinery & Plant</u> | |
| | | A. <u>Railway Sidings - IN</u> | |
| | | Godowns constructed under IInd F.C. Project by FCI | 6.666 |
| | | Godowns constructed under IInd F.C. Project by CPWD | 6.667 |
| | | - do - by CWC | 6.668 |
| | | Storage silos constructed under Crash Programme by FCI | 6.671 |
| | | Godowns – Others | 6.674 |
| | | B. <u>WEIGH BRIDGES - IN</u> | |
| | | Godowns constructed under IInd F.G. Project by CPWD | 6.707 |
| | | - do – By CWC | 6.708 |
| | | Silos constructed under WBL Scheme By other Agencies | 6.710 |
| | | - do – Departmentally FCI | 6.714 |
| | | Silos constructed under Crash Prog. by other Agencies | 6.712 |
| | | D. <u>MECH. DISCHARGING EQUIPMENTS</u> | |
| | | Godowns constructed under Crash Prog. Departmentally by FCI | 6.725 |
| | | Godown constructed under WBL Scheme by CPWD | 6.728 |

| (1) | (2) | (3) | (4) |
|-----|-----|---|-------|
| 11. | 006 | Godowns constructed under WBL Scheme by CWC | 6.729 |
| | | Godowns constructed under IInd Project by FCI | 6.730 |
| | | - do - by CPWD | 6.731 |
| | | - do - by CWC | 6.732 |
| | | Silos constructed under WBL Scheme By Other Agencies | 6.734 |
| E. | | <u>FORK – LIFT CRANES</u> Godowns constructed under Crash Prog. by CPWD & Other Agency | 6.738 |
| | | Godowns constructed under WBL Scheme departmentally by FCI | 6.739 |
| | | - do - by CPWD | 6.740 |
| | | - do - by CWC | 6.741 |
| | | Godowns constructed under IInd F.G. Project by FCI | 6.742 |
| | | - do - by CPWD | 6.743 |
| | | - do - by CWC | 6.744 |
| | | Silos constructed under WBL Scheme by other Agencies | 6.746 |
| | | Silos constructed under Crash Prog. departmentally by FCI | 6.747 |
| F. | | <u>CONVEYOR – BELF - IN</u> Godowns constructed under Crash Prog. departmentally by FCI | 6.749 |
| | | Godowns constructed under W.B. Loan Scheme deptly. by FCI | 6.751 |
| | | Godowns constructed under W.B. Loan Scheme by CPWD | 6.752 |
| | | - do - by CWC | 6.753 |
| | | Godowns constructed under IInd FG Storage Project by FCI | 6.754 |
| | | - do - by CPWD | 6.755 |
| | | - do - by CWC | 6.756 |
| | | Silos constructed under W.B. Loan scheme by other Agencies | 6.758 |

| (1) | (2) | (3) | (4) |
|-----|-----|--|----------|
| 11 | 006 | G. <u>Plant & Machinery</u> | |
| | | 2. <u>Storage Silo</u> | |
| | | Constructed under Crash Prog. by CPWD and other Agencies | 6.767 |
| | | Constructed under WBL Scheme by CPWD | 6.771 |
| | | - do - by CWC | 6.772 |
| | | H. <u>Electrical Installations</u> | |
| | | 4. <u>Storage Silos</u> | |
| | | Constructed under WBL Scheme by CWC | 6.796 |
| 14. | 008 | <u>Loans & Advances</u> | |
| | | Advance paid to STC for purchase of Imported Sugar | 8.211A |
| 18. | 008 | <u>Deposits Recoverable</u> | |
| | | Deposits with Railways (Fert.) | 8.403F |
| 20. | 009 | <u>Cash & Bank Balances</u> | |
| | | Cash in hand (Fert.) | 9.511F |
| | | Cash with other Disbursing Officers (Fert.) | 9.513F |
| | | I. <u>WITH RBI & SBI</u> | |
| | | Cash Credit A/c – Fert. | 9.533F |
| | | <u>With Scheduled & approved Banks</u> | |
| | | In Depository account – Fert. | 9.534F |
| 22. | 010 | <u>Sundry Debtors</u> | |
| | | Ministry of External Affairs for supplies to Indians Standard at AMAN (JORDAN) | 10.118 |
| | | Ministry of Food for Fert operation | 10.121 |
| | | Ministry of Agri. for Equated freight (Fert.) | 10.124F |
| | | Ministry of Agri. for Revision of Pool issue price (Fert.) | 10.125F |
| | | Differential Distribution Margin (Fert.) | 10.127F |
| | | State Govt. – H.P. (Fert.) | 10.210F |
| | | - do - - W.B. (Fert.) | 10.217 F |
| | | - do - Assam (Fert.) | 10.220F |

| (1) | (2) | (3) | (4) |
|-----|-----|--|----------|
| 36 | 012 | <u>Port Clearance Charges</u> | |
| | | Fertilisers | 12.209 F |
| 40 | 013 | <u>Railway freight</u> | |
| | | Fertilisers | 13.115F |
| 41 | 013 | <u>Road freight</u> | |
| | | Fertilisers | 13.215F |
| 55 | 015 | <u>Salaries Wages & Allowances– Proc. Units</u> | |
| | | Pay | 15.201 |
| | | D.A. | 15.202 |
| | | H.R.A. | 15.203 |
| | | C.C.A. | 15.204 |
| | | I.D.A. | 15.205 |
| | | Education Allowance | 15.206 |
| | | I.R. IDA Pattern | 15.207 |
| | | L.T.C. | 15.208 |
| | | Other Allowances | 15.210 |
| | | Adhoc payment & allowances | 15.212 |
| | | Lunch subsidy | 15.214 |
| | | Arrear of Pay on IDA Pattern | 15.215 |
| | | Arrear of Pay on CDA Pattern | 15.216 |
| | | Comp. Under V.R.S. | 15.217 |
| | | P.L.I. | 15.218 |
| | | Conveyance allowance | 15.220 |
| 57. | 015 | <u>Salaries, Wages & Allowances – Public Relations</u> | |
| | | Pay | 15.801 |
| | | D.A. | 15.802 |
| | | H.R.A. | 15.803 |
| | | C.C.A. | 15.804 |
| | | Industrial D.A. | 15.805 |
| | | Educational Allowance | 15.806 |
| | | I.R. (IDA Pattern) | 15.807 |
| | | L.T.C. | 15.808 |
| | | Other Allowances | 15.810 |
| | | Adhoc payment of arrears | 15.812 |
| | | Lunch subsidy | 15.814 |
| | | Arrear of Pay on IDA Pattern | 15.815 |
| | | Arrear of Pay on CDA Pattern | 15.816 |
| | | Arrear of Pay on PLI | 15.818 |
| | | Reimbursement of con. charges | 15.820 |

| (1) | (2) | (3) | (4) |
|-----|-----|--|--------|
| 63. | 016 | <u>Salaries, Wages & All – Proc. Units-Staff</u> | |
| | | Pay | 16.201 |
| | | D.A. | 16.202 |
| | | H.R.A. | 16.203 |
| | | C.C.A | 16.204 |
| | | Industrial D.A. | 16.205 |
| | | Educational Allowance | 16.206 |
| | | I.R. | 16.207 |
| | | L.T.C. | 16.208 |
| | | Overtime allowance | 16.209 |
| | | Other allowance | 16.210 |
| | | Dusting Operation allowance (IDA Pattern) | 16.211 |
| | | Ad.payment of arrears agst.wage revision on IDA Pattern | 16.212 |
| | | Lunch subsidy | 16.214 |
| | | Arrears of pay & allowances on IDA pattern | 16.215 |
| | | Arrears of Pay & allowances on CDA pattern | 16.216 |
| | | Compensation under vol. retirement scheme | 16.217 |
| | | Productivity Linked Incentive | 16.218 |
| | | Reimbursement of con. Charges, Transport/ Conv. Allowance | 16.220 |
| 65. | 016 | <u>Salaries, Wages & All Public Relation</u> | |
| | | Pay | 16.801 |
| | | D.A. | 16.802 |
| | | H.R.A. | 16.803 |
| | | C.C.A. | 16.804 |
| | | I.D.A. | 16.805 |
| | | Educational Allowance | 16.806 |
| | | Interin Relief (IDA Pattern) | 16.807 |
| | | Leave Travel concession | 16.808 |
| | | Overtime allowance | 16.809 |
| | | Other allowances | 16.810 |
| | | Dusting Operator Allowance (IDA Pattern) | 16.811 |
| | | Adh. Payment of arrears agst. wage revision on IDA pattern | 16.812 |
| | | Lunch subsidy | 16.814 |
| | | Arrears of Pay & allows. on IDA Pattern | 16.815 |
| | | Arrears of Pay & allowances on CDA Pattern | 16.816 |
| | | Productivity Linked Incentive | 16.818 |
| | | Reimbursement of Con. charges, Transport conveyance allowance | 16.820 |

| (1) | (2) | (3) | (4) |
|-----|-----|--|---------|
| 82. | 026 | <u>Repair & Maintenance – Processing Units</u> | |
| | | Factory Building | 26.101 |
| | | Roads & Culverts | 26.102 |
| | | Plant & Machinery | 26.103 |
| | | Electrical Installations | 26.104 |
| 84. | 028 | <u>Interest Paid/Payable</u> | |
| | | Other Accounts (Fert.) | 28.004F |
| | | Inter charges for utilisation of Food funds & vice-versa (Fert.) | 28.008F |
| | | Interest on withheld amount of arrear | 28.013 |
| | | Interest on security deposits on Retail dealers (Fert.) | 28.023F |
| 89. | 029 | Sundry articles for use in Processing units | 29.023 |
| | | Cash rebate allowed for other Agencies (Fert.) | 29.026F |
| | | Other sundry expenses (Fert.) | 29.099F |
| 90. | | <u>Debts/Claims written off</u> | |
| | | Book Debts written off (Fert.) | 29.201F |
| | | Shipping claims written off (Fert.) | 29.205F |
| | | Other claims written off (Fert.) | 29.206F |
| | 2. | <u>State Govt. & Its Organisation</u> | |
| | | Book debts written off (Fert.) | 29.211F |
| | | Shipping claims written off (Fert.) | 29.214F |
| | 3. | <u>Other Parties</u> | |
| | | Shipping claims written off (Fert.) | 29.224F |
| | | Other claims written off (Fert.) | 29.225F |
| 92. | 032 | <u>Depreciation</u> | |
| | A. | <u>Lease hold land</u> | |
| | | Taken over from Govt. of India with conventional godowns | 32.121 |
| | | - do - with Storage silos | 32.124 |
| | | Storage silos constructed under Crash programme | 32.125 |
| | | Storage silos constructed under WBL Scheme | 32.126 |
| | | Godown constructed under IInd F.G. Storage projects by CPWD for FCI | 32.213 |
| | | - do - by CWC | 32.214 |
| | | Storage silos constructed under WBL by other Agency for FCI | 32.216 |
| | | - do - Rubber – Silos | 32.217 |

| (1) | (2) | (3) | (4) |
|-----|-----|--|--------|
| 92. | 32 | 3. <u>Machinery and Plant</u> | |
| | | A. <u>Railway Sidings-IN</u> | |
| | | Godowns constructed under IInd F.G. | |
| | | Storage project by FCI | 32.266 |
| | | - do - by CPWD | 32.267 |
| | | - do - by CWC | 32.268 |
| | | Storage silos constructed under | 32.271 |
| | | Crash Programme departmentaly by FCI | |
| | | Railway sidings – Others | 32.274 |
| | | B. <u>Weigh-Bridges - IN</u> | |
| | | Godowns constructed under IInd F.G. | |
| | | Storage Projects by FCI | 32.307 |
| | | - do - by CPWD | 32.308 |
| | | Silos constructed under WBL sch. | |
| | | by Other Agencies | 32.310 |
| | | Silos constructed under Crash Prog. | |
| | | Departmentally by FCI | 32.311 |
| | | - do - by other Agencies | 32.312 |
| | | C. <u>MECH. DISCHARGING EQUIPMENT ETC.</u> | |
| | | Godowns constructed under Crash Prog. | |
| | | Departmentally by FCI | 32.325 |
| | | Godowns constructed under WBL Scheme | |
| | | by CPWD | 32.328 |
| | | - do - by CWC | 32.329 |
| | | Godowns constructed under IInd F.G. | |
| | | Storage Project by FCI | 32.330 |
| | | - do - by CPWD | 32.331 |
| | | - do - by CWC | 32.332 |
| | | Silos constructed under WBL Scheme | |
| | | by other Agency | 32.334 |
| | | 2. <u>FORK – LIFT CRANES</u> | |
| | | Godown constructed under Crash Prog. | |
| | | scheme by CPWD & Others | 32.338 |
| | | Godown constructed under WBL sch. | |
| | | departmentally by FCI | 32.339 |
| | | - do - by CPWD | 32.340 |
| | | - do - by CWC | 32.341 |
| | | Godown constructed under IInd F.G. | |
| | | Storage Project by FCI | 32.342 |
| | | - do - by CPWD | 32.343 |
| | | - do - by CWC | 32.344 |
| | | Silos constructed under WBL Sch. by | |
| | | other Agency | 32.346 |
| | | Silos constructed under Crash Prog. | |
| | | depttly. by FCI | 32.347 |

| (1) | (2) | (3) | (4) |
|------|-----|--|---------|
| 92. | 032 | <u>CONVEYOR – BELT-IN</u> Godown constructed under Crash Prog. Departmentally by FCI | 32.349 |
| | | Godown constructed under WBL Scheme departmentally by FCI | 32.351 |
| | | - do - by CPWD | 32.352 |
| | | - do - by CWC | 32.353 |
| | | Godowns constructed under IInd F.G. Stg. Project by FCI | 32.354 |
| | | - do - by CPWD | 32.355 |
| | | - do - by CWC | 32.356 |
| | | Silos constructed under WBL scheme by other Agency | 32.358 |
| | | 5. <u>PLANT & MACHINERY & STORAGE SILOS</u> | |
| | | Constructed under Crash Prog. By FCI | 32.367 |
| | | Constructed under WBL Scheme by CPWD for FCI | 32.371 |
| | | - do - by CWC for FCI | 32.372 |
| | | - do - by CWC | 32.396 |
| 111. | 036 | <u>Income from Claims</u> | |
| | | From tenable shipping claims (Fert.) | 36.015F |
| | | <u>For Missing Wagons</u> | |
| | | Ammonia sulphate 21% (Fert.) | 36.059F |
| | | <u>Recovery for Storage shortages</u> | |
| | | Recovery of shortage for cost of gunnies (Fert.) | 36.072F |
| 114. | 036 | <u>Other Misc. Income</u> | |
| | | Sale proceeds of sundry articles (Fert.) | 36.910F |
| | | E.M. / S.D. forfeited (Fert.) | 36.913F |
| | | Other Misc. Income (Fert.) | 36.999F |
| 126. | 038 | <u>Handling operation (Inland Depot)</u> <u>foodgrains</u> | |
| | | B. <u>Departmental Labour</u> | |
| | | One time lump sum payment Arrear 12/93 to DPS Labour | 38.019A |
| | | Additional amount paid on Retirement 1/88 to 12/94 to DPS | 38.019B |
| | | - do - 1/95 to 12/95 | 38.019C |
| | | - do - 1/96 to 12/96 | 38.019D |

| (1) | (2) | (3) | (4) |
|------|-----|--|---------|
| 127 | 038 | <u>Handling Operation foodgrain (Port Depot)</u> | |
| | | B. <u>Departmental labour</u> | |
| | | One time lump sum payment Arrear 12/93 to DPS Labour | 38.119A |
| | | Additional amount paid on Retirement 1/88 to 12/94 to DPS | 38.119B |
| | | - do - 1/95 to 12/95 | 38.119C |
| | | - do - 1/96 to 12/96 | 38.119D |
| 128 | 038 | <u>Handling Operation foodgrain (At Ports)</u> | |
| | | B. <u>Departmental labour</u> | |
| | | One time lump sum payment arrear 12/93 to DPS | 38.219A |
| | | Additional amount paid on retirement 1/88 to 12/94 | 38.219B |
| | | - do - 1/95 to 12/95 | 38.219C |
| | | - do - 1/96 to 12/96 | 38.219D |
| 134. | 040 | <u>Upgradation charges</u> | |
| | | Gram | 40.608 |
| | | Gram Dal | 40.609 |
| | | Barley | 40.615 |
| | | Arhar | 40.626 |
| | | Masoor | 40.627 |
| | | Moong | 40.628 |
| | | Urad | 40.629 |
| | | Arhar Dal | 40.630 |
| | | Masoor Dal | 40.631 |
| | | Moong Dal | 40.632 |
| | | Urad Dal | 40.633 |

ANNEXURE – B

| <u>S.No.</u> | <u>Existing fast A/c heads</u> | <u>Merged with Food A/c</u> |
|--------------|--------------------------------|-----------------------------|
| 1. | 5.111 CF | 5.111 C |
| 2. | 5.120 AF | 5.120 A |
| 3. | 5.120 BF | 5.120 B |
| 4. | 5.120 CF | 5.120 C |
| 5. | 5.124 BF | 5.124 B |
| 6. | 5.124 CF | 5.124 C |
| 7. | 5.135 F | 5.135 |
| 8. | 5.136 F | 5.136 |
| 9. | 5.151 F | 5.151 |
| 10. | 5.152 F | 5.152 |
| 11. | 5.156 F | 5.156 |
| 12. | 8.303 F | 8.303 |
| 13. | 8.304 F | 8.304 |
| 14. | 8.305 F | 8.305 |
| 15. | 8.306 F | 8.306 |
| 16. | 8.307 F | 8.307 |
| 17. | 8.314 F | 8.314 |
| 18. | 8.402 F | 8.402 |
| 19. | 8.405 F | 8.405 |
| 20. | 10.112 F | 10.112 |
| 21. | 10.206 F | 10.206 |
| 22. | 10.231 F | 10.231 |
| 23. | 10.501 F | 10.501 |
| 24. | 13.142 F | 13.136 |
| 25. | 19.009 F | 19.009 |
| 26. | 19.017 F | 19.017 |
| 27. | 19.900 F | 19.900 |
| 28. | 28.750 F | 28.750 |
| 29. | 28.850 F | 28.850 |
| 30. | 29.013 F | 29.013 |
| 31. | 29.204 F | 29.204 |
| 32. | 29.221 F | 29.221 |
| 33. | 36.071 F | 36.071 |
| 34. | 36.073 F | 36.073 |
| 35. | 36.090 F | 36.999 |
| 36. | 36.907 F | 36.907 |