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DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C- , DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002

Sub:- Internal Audit Report on accounts of the Project Officer (M.C.), Development Department, Govt. of NCT of Delhi, ITO, New Delhi for the period 2015-16 to 2020-21.

INTRODUCTION

The accounts of Project Officer (M.C.), Development Department, Govt. of NCT of Delhi, ITO, New Delhi for the period 2015-16 to 2020-21 were test audited by the Audit Party No. 01 during the period 16.12.2021 to 24.12.2021 (07 working days), comprising of Sh. Shyam Sunder Dhingra, (AO/ I.A.O) and Smt. Manju Rani Pal, A.A.O.

Aims and Objectives:-

The PO(MC) unit under Development Department has been assigned responsibility of distribution sludge and manure and integrated agriculture development scheme including extension education etc. and Statistical Unit.

The wormi compost and organic farming is an on going activities as a component of Integrated Agriculture Development including extension (Non-Plan). The wormi compost is a rich source of Plan, Vitamins, growth Harmons and useful, micro flora, building biomass of beneficial Soil Organization in limited period is the key for improve the fertility of the Soil and Harvesting sustainable produce with Mineral External Inputs.

1. Transfer of technical knowledge to the farmers/farm women/farming communities for increasing the production and productivity of Agri-Horticulture Crops.
2. Promotion for adoption of agricultural mechanization for reducing the cost of cultivation and increasing the production and productivity.
3. Diversion on the cropping pattern and promotion of vegetables, flowers and fruits cultivation which are remunerative and income generating crops activities.
4. Promotion of cultivation of low volume and high value crops for obtaining better income from the limited resources.
5. Providing better marketing network of agricultural food grains, vegetable, flowers and value addition by food preservation etc.
6. Production of Wormi Compost Manure use Bio-Manure.
7. To impart technical knowledge to the Extension Staffs, Farmers, Kitchen Gardener and other people working in the file of Organic Farming and production of Organic Manure.
8. Supply of Wormi Compost to Kitchen Gardeners and farmers at their reach and reasonable cost.
9. Popularization of Compost Production, Technology and Organic Farming.
10. Creating awareness about disposal of large quality of Biodegradable vast available in Delhi and Utilization it in making quality Organic Manure.

Name of the HOD/HOO/DDO/ during the period of Audit 01-04-2015 to 31-03-2021

1. List of Head of Office

| Sr. No. | Name | From | To |
|---------|--|------------|----------|
| 1 | Sh. A.P. Saini, Project Officer (IADP) | 01/04/2015 | Continue |

2. List of D.D.O.

| Sr. No. | Name | From | To |
|---------|--|------------|------------|
| 1 | Smt.Sadhana Sharma (AAO) | 01/04/2015 | 31/05/2015 |
| 2 | Sh. Hiralal, Superintendant | 01/06/2015 | 31/03/2016 |
| 3 | Sh. Yogender Singh, Agronomist | 01/04/2016 | 31/01/2020 |
| 4 | Sh. A.P. Saini, Project Officer (IADP) | 01/02/2020 | Continue |

3. List of Cashier

| Sr. No. | Name | From | To |
|---------|-------------------------------------|------------|------------|
| 1 | Sh.Chain Singh (UDC) | 01/04/2015 | 31/03/2016 |
| 2 | Sh. Neeraj Kumar Singh, E.A.(Agri.) | 01/04/2016 | Continue |

4. Vacancy Statement

| Group | Santioned Posts | Filled Post | Vacant Post |
|--------------|-----------------|-------------|-------------|
| A | Nil | Nil | Nil |
| B | Nil | Nil | Nil |
| C | 33 | 11 | 22 |
| Total | 33 | 11 | 22 |

5. BUDGET ALLOCATION AND EXPENDITURE FOR THE YEAR 2015-2016 to 2020-2021

(Figure in Rs.)

| Sr. No. | Period | Capital | | Balance | Revenue | | Balance |
|---------|---------|---------|-------------|---------|----------|-------------|---------|
| | | Budget | Expenditure | | Budget | Expenditure | |
| 1 | 2015-16 | Nil | Nil | | 8714000 | 7869764 | 844236 |
| 2 | 2016-17 | Nil | Nil | | 6765000 | 5771804 | 993196 |
| 3 | 2017-18 | Nil | Nil | | 8825000 | 6710951 | 2114049 |
| 4 | 2018-19 | Nil | Nil | | 9415000 | 8212200 | 1202800 |
| 5 | 2019-20 | Nil | Nil | | 10110000 | 9604022 | 505978 |
| 6 | 2020-21 | Nil | Nil | | 11895000 | 9378973 | 2516027 |



Statutory Audit

Statutory Audit of this Department has been conducted by the AGCR up to FY 2019-20.

Maintenance of Records

The maintenance of records of the Project Officer (M.C.), Development Department, Govt. of NCT of Delhi, ITO, New Delhi **for the period 2015-16 to 2020-21** was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

PART-I**Old Audit Report**

There was 01 audit para involving recoveries of Rs. Nil outstanding. The Project Officer (M.C.), Development Department has not given reply to any old audit para. Hence, 01 outstanding para has been incorporated in the current audit report as Part-I (Old Audit Report).

| S.No. | Year | Total Para's | Total Recovery | Para Settled | Para no. of Settled Para's | Outstanding Para's with para No. | Balance Recovery |
|-------|--------------|--------------|----------------|--------------|----------------------------|----------------------------------|------------------|
| 1 | 2012-15 | 1 | Nil | 0 | 0 | 1 | Nil |
| | Total | 01 | Nil | 0 | 0 | 1 | Nil |



PARA-1

PART-II
CURRENT AUDIT REPORT
(2012-13 to 2014-15)

6/c

PARA NO. 1

(Audit Memo No. 1 Dated 04/03/2016, Memo No.11 Dated 15/03/2016)

Sub: Non-Production of Record.

The following records have not been produced to audit

1. Record relating Fertilizer Scheme (Registration of Retail and Wholesale Dealers).
2. Contingency Bill Register.
3. Dead Stock Register.
4. Property Register.
5. GAR-6 Register

The above records may be produced/shown to the next audit.

MK
(MOHINDER KUMAR)
IAO AUDIT PARTY NO XI

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Current Audit Report

During the course of current audit, 08 Observation memos & 06 Record Memo were issued highlighting various irregularities. Recoveries to the tune of Rs. 60,827/- were pointed out by the Audit. The Department has submitted reply of 02 Observation Memos recovering an amount of Rs.2055/-. Hence, on the basis of record submitted by the department, 01 Observation Memo has been fully settled and 01 observation memo has been partially settled on the basis of verification of record, recovering an amount of Rs.2055/-. Remaining, 07 Observation Memos and 01 to 06 Record Memo have been converted into 05 Para (including 01 para for Non-Production of Record) involving recovery of Rs.58,772/- and 03 TAN and incorporated in Current Audit Report Part-II.

Detail of Current Recoveries

| Memo No. | Details of Para | Details of Recovery (Amount In Rs.) | Recovered on the spot (In Rs.) | To be recovered (In Rs.) | Whether PARA / TAN |
|----------|--|-------------------------------------|--------------------------------|--------------------------|--------------------|
| 2 | Short Recovery of License Fee amounting to Rs. 180/-. | 180 | 180 | 0 | Settled |
| 4 | Short Deduction of DGHS amounting to Rs. 2175/-. | 2175 | 1875 | 300 | PARA-1 |
| 5 | Non deduction of 10 days Earned Leave alongwith LTC claim for which leave encashment has been paid and 19 days Earned Leave not deducted from the Leave account. | 0 | 0 | 0 | PARA-2 |
| 6 | Overpayment of Pay and Allowances amounting to Rs.58,472/- due to wrong pay fixation. | 58472 | 0 | 58472 | PARA-3 |
| 7 | Outstanding Contingent Advances amounting to Rs.4,25,500/-. | 0 | 0 | 0 | PARA-4 |
| | Total | 60827 | 2055 | 58772 | |

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by the Project Officer (M.C.), Development Department, Govt. of NCT of Delhi, ITO, New Delhi for the period 2015-16 to 2020-21. The Audit disclaims any responsibility for non-production of record/information or mis-information provided by the Project Officer (M.C.), Development Department, Govt. of NCT of Delhi, ITO, New Delhi. The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on, the whole or a part of it, lies with the Project Officer (M.C.), Development Department, Govt. of NCT of Delhi, ITO, New Delhi. The Dte. of Audit is not responsible for any legal consequences arising at any time in the future, in whatsoever manner and whatsoever ways.


Shyam Sunder Dhingra
I.A.O.
Audit Party No 01

PART-II**CURRENT AUDIT REPORT (2015-16 to 2020-21)****PARA No.01: -Short Deduction of DGHS amounting to Rs. 300/-.**

(Reference Observation Memo No. 04 Dated 20.12.2021)

During the audit, it has been observed that Sh. Yashpal, Agriculture Asstt. got MACP in the pay scale of 9300-34800 (GP 4200) vide order No. F.1(115)/JDA/Estt..PF/3056 Dated 19.01.2015. His revised pay as per pay fixation order dated 19/01/2015 was implemented in the salary from the month of 04/2015. The rate of DGEHS contribution in Grade Pay 4200 was Rs.225 per month and the same has been recovered from his salary from the month of 04/2015. The department has deducted DGEHS subscription @ Rs.125/- per month upto from 01/2015 to 03/2015. **The Short deduction of Rs.300/- (Rs.100X3) may be recovered from the concerned officer under intimation to audit.**

PARA No.02: Non deduction of 10 days Earned Leave alongwith LTC claim for which leave encashment has been paid and 19 days Earned Leave not deducted from the Leave account.

(Reference Observation Memo No. 05 Dated : 20.12.2021)

During the test check of Leave Account in Service Book and Leave Encashment bills, it has been observed that the department has not debited/deducted the Earned leave availed and Leave en-cashed of 10 days on account of LTC (Home Town) from the leave account of following official as detailed below:

| S.No. | Name /Designation | Earned Leave balance | No. of days for which leave not deducted | Period of Earned Leave |
|--|-----------------------------|------------------------|--|---|
| 1 | Satya Narayan Thakur / Peon | 280 (As on 26.11.2017) | 19 | 27.11.17 To 15.12.17 |
| | | | 10 | For leave encashment for home town LTC for block year 2016-17 |
| Total Leave not deducted from Leave Account | | | 29 days | |

The above mentioned leave may be deducted from the leave account of the above mentioned official after due verification of records and compliance may be shown to the audit. Other similar cases may also be reviewed accordingly.

PARA No.03: Overpayment of Pay and Allowances amounting to Rs.58,472/- due to wrong pay fixation.

(Reference Observation Memo No. 06 Dated 21.12.2021)

During the test check of Service Book in r/o Sh. Surender Singh, UDC, it has been observed that he was promoted from the post of Peon to LDC in the pay scale of 3050-4590 (Revised as per 6th CPC – 9300-34800 with GP 1900) on 09.10.2009. On 08/11/2009, he got 2nd MACP in the pay scale of Rs. 9300-34800 (GP 2000). Promoted as UDC w.e.f. 31.10.2018 in the pay scale of Rs.9300-34800 (GP 2400).



(7)

As the officer has already availed the benefit of MACP, the benefit of FR22(1)(a)(1) should not be granted at the time of promotion from LDC to UDC. But the pay of the official was fixed by giving the benefit of FR 22(1)(a)(1), and increment given for promotion which is not in order.

The pay of the official should be as under:

| | Pay fixed by office | Pay as per Audit |
|--|---------------------|------------------|
| Pay as on 31.10.2018 (In level 3) | 34000 | 34000 |
| Pay fixed on promotion as UDC in Level-4 | 35300 | 34300 |
| Pay as on 01.07.2019 | 36400 | 35300 |
| Pay as on 01.07.2020 | 37500 | 36400 |
| Pay as on 01.07.2021 | 38600 | 37500 |

Due to the above incorrect Pay Fixation, there was an overpayment of Rs.58,472/- to the official. The same may be recovered from the official after due verification of facts and figures, under intimation to the Audit. Other similar cases may also be reviewed accordingly.

PARA No.04: Outstanding Contingent Advances amounting to Rs.4,25,500/-.

(Reference Observation Memo No. 07 Dated 21.12.2021)

During the test check of Bill Register maintained by the *Project Officer (M.C.), Development Department* for the year 2015-16 to 2020-21, it has been noticed that Contingent Advance amounting to **Rs.4,25,500/-** (Rs. Four Lakh Twenty Five Thousand Five Hundred Only) have not been settled till date. The detail of Contingent Advance is as under:

For the year 2019-20

| S. No | Bill No. | Dated | Employee Name | Purpose | Amount (In Rs.) |
|-------|----------|------------|---------------------|---|-------------------|
| 1 | ACB-61 | 07.10.2019 | Mukesh Kumar Sharma | Training Programme of Integrated Agriculture Development Scheme | 1,17,900/- |
| 2 | ACB-78 | 04.11.2019 | Mukesh Kumar Sharma | Training Programme of Integrated Agriculture Development Scheme | 1,17,900/- |
| 3 | ACB-92 | 09.12.2019 | Mukesh Kumar Sharma | Training Programme of Integrated Agriculture Development Scheme | 81,300/- |
| 4 | ACB-104 | 10.01.2020 | Mukesh Kumar Sharma | Training Programme of Integrated Agriculture Development Scheme | 1,08,400/- |
| | | | | Total | 4,25,500/- |

DDO may take necessary action to settle the above advances at the earliest under intimation to audit.



PARA No.05: Non-Production of Record.

The following record has not been provided to audit:

1. Spouse Information
2. Expenditure Control Register.
3. LTC Register and Tuition Fee Register.
4. Non-Consumable Register and Property Register.



Shyam Sunder Dhingra
AO/IAO
Audit Para No.1

(5)

PART-III
TEST AUDIT NOTES


TAN No.1: Improper maintenance of Pay Bill Registers.

(Reference Observation Memo No. 01 Dated 17.12.2021)

During the test check of the PBRs maintained by the *Project Officer (M.C), Development Department, Govt. of NCT of Delhi, ITO, Delhi*, for the Audit period 2015-16 to 2020-21, following irregularities have been noticed in the P.B.R.s:-

1. The mandatory page counting certificate has not been recorded and countersigned by the DDO in the PBR's on the first page
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in the PBR's. Apart from name, other important details like pay (Basic + Grade Pay) / Pay Matrix Level, details of loan /advances/ refunds, installment Number, PAN Number, Details of Govt. Accommodation etc. were also not found completely filled.
3. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
4. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
5. In some of the PBRs for the audit period, it was found that GAR-18 - Abstract of Pay bill are not properly maintained.
6. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned. Use of white fluid is not allowed in the PBR.
7. Some miscellaneous recoveries mentioned in the P.B.R, but the details of recoveries not mentioned in the P.B.R.
8. Total of all column of Pay & Allowances not recorded in the P.B.R. for the purpose of Tax Calculation.

Needful may be done and compliance be shown to audit.



TAN No.02: Discrepancies in maintenance of Service Books.

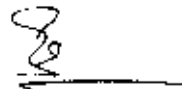
(Reference Observation Memo No. 03 Dated 20.12.2021)

Supplementary Rules 196, 197, 199 and 202, provides the procedure to be followed while maintaining the service record of a Government servant.

On the test check of the service books provided by the department, the following discrepancies were noticed:-.

1. As per SR 202, the Service Book is required to be shown to the official every year and his/her signature obtained in token of his perusal. But the same was not found in most of the cases.
2. The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the HOO. But the same was not complied with.
3. Verification and communication of qualifying service after 25 years (now after 18 years.) of service or 5 years before retirement - As per Rule 32 of CCS (Pension) Rules, on completion of 25 years (now after 18 years) or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. But it has been observed that in most of the cases, the above instructions have not been followed by the department.
4. Date of birth of the following official has not written in words in the service book.
 - (a) Maya Devi, Cleaner
 - (b) Bhawani Prasad, Mechanic
5. Entry of Aadhar number has not been made in the service book of the officers/ officials as per the instructions circulated by the Pr. Secretary (Finance) Finance department, Govt. of N.C.T. of Delhi.
6. Photograph has not been attested on the 1st page of service book of Sh. Satya Narayan Thakur, Peon.

Needful may be done and compliance be shown to audit.



TAN No.03: Improper maintenance of Consumable Stock Register.

(Reference Observation Memo No. 08 Dated 22.12.2021)

During the audit, following shortcomings have been noticed in the Non-Consumable Stock Register:-

1. Some Non-Consumable items have been shown in Consumable Stock Register.
2. Some non-consumable items have shown issued and their balance shown 'Nil'. Department is advised to maintain a placement register and restore the balances in Stock Register.
3. As per G.F.R., Physical Verification of stores required once in a year but the department has not conducted Physical Verification of Store during the period from April 2015 to March 2021. Department is advised to conduct Physical Verification of Store as per guidelines of GFR and compliance be shown to audit.
4. The balance calculated for some items is not correct (Page No.21, entry on date 04.04.2018).
5. Two different Consumable Stock registers have been maintained in the department.
6. Scheme wise Stock Register is not maintained in proper Consumable Stock Register.

Necessary corrections may be done and compliance be shown to audit.



Shyam Sunder Dhingra
AO/IAO
Audit Para No.1

**Due - Drawn Statement in r/o Sh. Surender Singh, UDC
From the period of 01.11.2018 To 31.12.2021**

| MONTH | DUE | | | DRAWN | | | DIFFERENCE | | | | | |
|--------|-------|------|------|-------|-------|------|------------|-------|-------|------|------|-------|
| | BP | DA | HRA | TOTAL | BP | DA | HRA | TOTAL | BP | DA | HRA | TOTAL |
| Nov-18 | 34300 | 3087 | 8232 | 45619 | 35300 | 3177 | 8472 | 46949 | -1000 | -90 | -240 | -1330 |
| Dec-18 | 34300 | 3087 | 8232 | 45619 | 35300 | 3177 | 8472 | 46949 | -1000 | -90 | -240 | -1330 |
| Jan-19 | 34300 | 4116 | 8232 | 46648 | 35300 | 4236 | 8472 | 48008 | -1000 | -120 | -240 | -1360 |
| Feb-19 | 34300 | 4116 | 8232 | 46648 | 35300 | 4236 | 8472 | 48008 | -1000 | -120 | -240 | -1360 |
| Mar-19 | 34300 | 4116 | 8232 | 46648 | 35300 | 4236 | 8472 | 48008 | -1000 | -120 | -240 | -1360 |
| Apr-19 | 34300 | 4116 | 8232 | 46648 | 35300 | 4236 | 8472 | 48008 | -1000 | -120 | -240 | -1360 |
| May-19 | 34300 | 4116 | 8232 | 46648 | 35300 | 4236 | 8472 | 48008 | -1000 | -120 | -240 | -1360 |
| Jun-19 | 34300 | 4116 | 8232 | 46648 | 35300 | 4236 | 8472 | 48008 | -1000 | -120 | -240 | -1360 |
| Jul-19 | 35300 | 6001 | 8472 | 49773 | 36400 | 6188 | 8736 | 51324 | -1100 | -187 | -264 | -1551 |
| Aug-19 | 35300 | 6001 | 8472 | 49773 | 36400 | 6188 | 8736 | 51324 | -1100 | -187 | -264 | -1551 |
| Sep-19 | 35300 | 6001 | 8472 | 49773 | 36400 | 6188 | 8736 | 51324 | -1100 | -187 | -264 | -1551 |
| Oct-19 | 35300 | 6001 | 8472 | 49773 | 36400 | 6188 | 8736 | 51324 | -1100 | -187 | -264 | -1551 |
| Nov-19 | 35300 | 6001 | 8472 | 49773 | 36400 | 6188 | 8736 | 51324 | -1100 | -187 | -264 | -1551 |
| Dec-19 | 35300 | 6001 | 8472 | 49773 | 36400 | 6188 | 8736 | 51324 | -1100 | -187 | -264 | -1551 |
| Jan-20 | 35300 | 6001 | 8472 | 49773 | 36400 | 6188 | 8736 | 51324 | -1100 | -187 | -264 | -1551 |
| Feb-20 | 35300 | 6001 | 8472 | 49773 | 36400 | 6188 | 8736 | 51324 | -1100 | -187 | -264 | -1551 |
| Mar-20 | 35300 | 6001 | 8472 | 49773 | 36400 | 6188 | 8736 | 51324 | -1100 | -187 | -264 | -1551 |
| Apr-20 | 35300 | 6001 | 8472 | 49773 | 36400 | 6188 | 8736 | 51324 | -1100 | -187 | -264 | -1551 |
| May-20 | 35300 | 6001 | 8472 | 49773 | 36400 | 6188 | 8736 | 51324 | -1100 | -187 | -264 | -1551 |
| Jun-20 | 35300 | 6001 | 8472 | 49773 | 36400 | 6188 | 8736 | 51324 | -1100 | -187 | -264 | -1551 |
| Jul-20 | 36400 | 6188 | 8736 | 51324 | 37500 | 6375 | 9000 | 52875 | -1100 | -187 | -264 | -1551 |
| Aug-20 | 36400 | 6188 | 8736 | 51324 | 37500 | 6375 | 9000 | 52875 | -1100 | -187 | -264 | -1551 |
| Sep-20 | 36400 | 6188 | 8736 | 51324 | 37500 | 6375 | 9000 | 52875 | -1100 | -187 | -264 | -1551 |
| Oct-20 | 36400 | 6188 | 8736 | 51324 | 37500 | 6375 | 9000 | 52875 | -1100 | -187 | -264 | -1551 |
| Nov-20 | 36400 | 6188 | 8736 | 51324 | 37500 | 6375 | 9000 | 52875 | -1100 | -187 | -264 | -1551 |
| Dec-20 | 36400 | 6188 | 8736 | 51324 | 37500 | 6375 | 9000 | 52875 | -1100 | -187 | -264 | -1551 |
| Jan-21 | 36400 | 6188 | 8736 | 51324 | 37500 | 6375 | 9000 | 52875 | -1100 | -187 | -264 | -1551 |

[Handwritten Signature]

| MONTH | DUE | | | | DRAWN | | | | DIFFERENCE | | | |
|--------------|----------------|---------------|---------------|----------------|----------------|---------------|---------------|----------------|---------------|--------------|---------------|---------------|
| | BP | DA | HRA | TOTAL | BP | DA | HRA | TOTAL | BP | DA | HRA | TOTAL |
| Feb-21 | 36400 | 6188 | 8736 | 51324 | 37500 | 6375 | 9000 | 52875 | -1100 | -187 | -264 | -1551 |
| Mar-21 | 36400 | 6188 | 8736 | 51324 | 37500 | 6375 | 9000 | 52875 | -1100 | -187 | -264 | -1551 |
| Apr-21 | 36400 | 6188 | 8736 | 51324 | 37500 | 6375 | 9000 | 52875 | -1100 | -187 | -264 | -1551 |
| May-21 | 36400 | 6188 | 8736 | 51324 | 37500 | 6375 | 9000 | 52875 | -1100 | -187 | -264 | -1551 |
| Jun-21 | 36400 | 6188 | 8736 | 51324 | 37500 | 6375 | 9000 | 52875 | -1100 | -187 | -264 | -1551 |
| Jul-21 | 37500 | 11625 | 10125 | 59250 | 38600 | 11966 | 10422 | 60988 | -1100 | -341 | -297 | -1738 |
| Aug-21 | 37500 | 11625 | 10125 | 59250 | 38600 | 11966 | 10422 | 60988 | -1100 | -341 | -297 | -1738 |
| Sep-21 | 37500 | 11625 | 10125 | 59250 | 38600 | 11966 | 10422 | 60988 | -1100 | -341 | -297 | -1738 |
| Oct-21 | 37500 | 11625 | 10125 | 59250 | 38600 | 11966 | 10422 | 60988 | -1100 | -341 | -297 | -1738 |
| Nov-21 | 37500 | 11625 | 10125 | 59250 | 38600 | 11966 | 10422 | 60988 | -1100 | -341 | -297 | -1738 |
| Dec-21 | 37500 | 11625 | 10125 | 59250 | 38600 | 11966 | 10422 | 60988 | -1100 | -341 | -297 | -1738 |
| TOTAL | 1359800 | 246888 | 333102 | 1939790 | 1400800 | 254322 | 343140 | 1998262 | -41000 | -7434 | -10038 | -58472 |

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