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**INDIAN AUDIT AND ACCOUNTS DEPARTMENT
O/o THE PRINCIPAL ACCOUNTANT GENERAL
(AUDIT-I), W.B.
LOCAL AUDIT DEPARTMENT**

No. SS-III/ A/cs Arambagh M (18-19)/20-21/

Dated: 21.10.2020

To
The Chairman,
Arambagh Municipality,
P.O. Arambagh,
Hooghly-712601

Sub: Audit Report on Annual Financial Statement for the year 2018-19

Sir,

I am forwarding the Audit Reports and detailed comments on the AFS for the year 2018-19 under section 87 of West Bengal Municipal Act 1993 as amended till date and annexure containing specified information as per Sub-Rule 2 of Rule 22 of West Bengal Municipal Finance and Accounting Rules 1999 as amended in January 2007. I draw your kind attention to Section 88 of the Act ibid to place the Audit Report before the Chairman-in-Council to take remedial measures and report to the Director of Local Bodies with intimation to this office.

Yours faithfully,


Examiner of Local Accounts
West Bengal

Enclosure: As stated above

**AUDIT REPORT ON THE ANNUAL FINANCIAL STATEMENTS OF ARAMBAGH
MUNICIPALITY FOR THE YEAR ENDED 31st MARCH, 2019**

1. We have audited the Balance Sheet of the ARAMBAGH MUNICIPALITY as at 31st March, 2019 along with Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under section 86 of the West Bengal Municipal Act, 1993 as amended till date. Our responsibility is to express an opinion on these financial statements based on our audit findings.

2. This Audit Report contains the comments of the Examiner of Local Accounts (ELA) on the accounting treatment with regard to classification, conformity with the best accounting treatment, accounting practices, accounting standards and disclosure norms, etc. Audit observation on financial transactions with regard to compliance with the Laws, Rules and Regulations (Propriety and Regularity Audit) and efficiency-cum-performance aspects, etc., are reported through Inspection Reports/Audit Reports separately.

3. We have conducted our audit in accordance with the Auditing Standards generally accepted in India. These standards require that we plan and perform audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

i. We have obtained all the information and explanations (subject to the observations made below) which, to the best of our knowledge and belief, were necessary for the purpose of our audit.

ii. The Balance Sheet and Income & Expenditure Account and Receipts and Payments Account dealt with by this report have been drawn up in the format prescribed under Accounting Manual for Urban Local Bodies (Part – 5 : Forms & Formats) subject to the observations made below.

iii. In our opinion, proper books of accounts and other relevant records have been maintained by the ARAMBAGH MUNICIPALITY as required under Accounting Manual for Urban Local Bodies (Part – 5 : Forms & Formats) in so far as it appears from our examination of such books and subject to the observations made below.

Management did not adhered to appropriate internal controls subject to observations made below [Comments as per Sub-rule (2) (1) (d) of the Rule 22 of West Bengal Municipal (Finance & Accounting) Rules, 1999 (Amends) is enclosed (Annexure – 1)]

iv. We further report that-

A. BALANCE SHEET

A.1 LIABILITIES

A.1.1 Earmarked Fund (Sch -B-2): ₹. 266.97 lakh

A.1.1.1 Benevolent Fund (code 31172): ₹. 0.93 lakh

As per the Accounting Manual for ULBs (part-II para 3.4.1(e)) the capital grants received as nodal agency or as implementing agency for an intended purpose which does not result in creation of assets with ownership rights of the ULB shall be shown under 'Deposit Works (schedule B-8)'.

Above benevolent fund of ₹ 92900 was the beneficiary contribution for construction of Individual Household Latrines (IHHLs). As the said contribution was received for creating assets belonging to the beneficiaries and the Municipality was only the implementing agency of the project, it was to be shown under Deposit work (Schedule B-8).

Wrong accounting of the above resulted in overstatement of earmarked fund ₹.0.93lakh with corresponding understatement of Deposit Work to that extent.

In reply, the Municipality accepted the audit observation and stated that the same would be rectified in the next financial year.

A.1.2 Other Liabilities (Sundry Creditors)(Sch. B-9) ₹.171.17 lakh

A.1.2.1 Creditors (code 35010) ₹.80.66 lakh

Above did not include ₹4102722 being the unpaid bills for revenue expenditure incurred during the year 2018-19. The payments were released in the subsequent year i.e.,2019-20 and accounted in next year on cash basis (**Annexure-II**).

Non-accounting of above expenditure as well as liabilities resulted in understatement of 'Other liabilities (Sundry Creditors B-9)' by ₹. 41.03 lakh with corresponding understatement of 'Expenditure' and thereby overstatement of "surplus" to that extent.

In reply, the Municipality stated that the amount shown under the head 'Expenses Payable' has not been at all due during 2018-19 as the same were passed between 04.04.2019 and 11.04.2019.

The reply was not tenable in audit as it was evident from the concerned vouchers that all expenditure pertained to 2018-19 and bills were received prior to 31.03.2019. As per Rule 234(1) of The Municipal Accounts Rule, 1999 read with amendments, Municipality has to include unpaid bills from indent register (Form-73) even provision to be made for bills which may not have been presented but works / supplies is completed/made during the year. Hence the above expenditure was to be included in the annual accounts of 2018-19 following accrual basis accounting principle as adopted by the ULB.

A.2 ASSETS

A.2.1 Fixed Asset (Gross Block) (Sch.B-11) ₹8330.55 lakh

A.2.1.1 Accumulated depreciation (Sch. B-11) ₹4318.34 lakh

Fixed Asset (Net Block) (Sch.B-11) ₹4012.21 lakh

Para 11.7.1 of guidelines for Opening Balance Sheet under Accounting Manual for ULBs stipulates that Statues and valuable works of art and antiquities will be valued at the original cost and no depreciation shall be charged thereon.

In contravention to the above principle, the Fixed Assets was reduced by ₹ 8499.25 for charging depreciation on Statues of the Municipality (code 411-22-01).

Wrong charging of depreciation resulted in understatement of Fixed Assets (Net Block) with corresponding overstatement of expenditure thereby understatement of surplus to the extent of ₹. 0.08 lakh.

In reply, the Municipality accepted the audit observation and stated that the same would be rectified in the next financial year.

A.2.2 Investment General Fund (Sch.B-12) ₹ 10.00 lakh

Above ₹ 1000000.00 being the balance of investment in Life Insurance of India (NGG/CA Policy no. 402011487) as on 31 March 2019 was shown in accounts as General Investment as well as included in the Municipal Fund (Sch.B-1). The Municipality made above investment for the Employees' Group Gratuity purpose.

In terms of para 3.3.3(f) of the Accounting Manual for ULB (Part-2 income on investments made from Special Fund and Grants under specific Scheme shall be recognized and credited to Special Fund and Grants under Specific Scheme respectively, whenever accrued. Profit/loss, if any, arising on disposal of investments (net of selling expense such as commission, brokerage, etc) made from the Special Fund and Grants under specific Scheme shall be recognized and credited/debited to Special Fund Account and Grant under specific scheme Account respectively.

In view of above provision, the investments created for Gratuity Fund being a Special Fund should have been shown separately as Other Investment (Sch.B-13) as well as Gratuity Fund under Earmarked Fund (Sch.B-2).

Wrong accounting of the above resulted in overstatement of Investment General Fund (Sch.B-12) by ₹ 10.00 lakh with corresponding understatement of Other Investment (Sch.B-13) to that extent. Simultaneously, the Gratuity Fund under Earmarked Fund (Sch B-2) was understated by ₹.10.00 lakh with corresponding overstatement of Municipal Fund to that extent.

In reply the Municipality stated that the payment to LIC for reimbursement of employee gratuity has been shown under the head 'Other Investment' and to be written off when LIC would pay the same.

The reply of the Municipality was not tenable as the above investment made for Special Fund was shown under General Fund (Sch.B-12) and the amount was not shown as Gratuity Fund under Earmarked Fund in contravention to the above provision.

A.2.3 Stock-in-Hand (Sch.B-14): ₹.84.77 lakh

A.2.3.1 Sanitary and Conservancy Store: ₹. 0.00

Above did not include ₹82033 being the closing stock of Sanitary and Conservancy Store as on 31st March 2019 as per statement furnished by the Municipality on the basis of Stock Register. Instead, the amount was shown as expenditure (consumption).

This resulted in understatement of Stock-in-Hand (Sch B-14) by ₹ 0.82 lakh with corresponding overstatement of expenditure thereby understatement of Surplus that extent.

In reply, the Municipality accepted the audit observation and stated that the same would be rectified in the next financial year.

A.2.4 Pre-paid Expenses (Sch B-16): Nil

Above did not include ₹127018 being prepaid insurance premium paid for thirteen vehicles covering period of 2019-20 (**Annexure-III**). The amount was shown as expenditure on Insurance (code 2204001).

Wrong accounting of the above resulted in overstatement of expenditure thereby understatement of Surplus with corresponding understatement of pre-paid expenses to the extent of ₹ 1.27 lakh.

In reply, the Municipality accepted the audit observation and stated that the same would be rectified in the next financial year.

A.2.5 Loan, Advance and Deposits (B-18): ₹20.63 lakh

A.2.5.1 Electricity Deposit (4606002): ₹. 0.87 lakh

Above did not include Security Deposits (refundable) of ₹231024 (**Annexure-IV**) paid to WBSEDCL for providing new electricity connections at different places under the Municipality. Instead, the amount of payment was shown as expenditure during the current year.

Wrong accounting of above deposit resulted in understatement of Deposits under Loans, Advance and Deposit by ₹.2.31 lakh with corresponding overstatement of expenditure and thereby understatement of Surplus to that extent.

In reply, the Municipality accepted the audit observation and stated that the same would be rectified in the next financial year.

B. INCOME AND EXPENDITURE ACCOUNTS

B.1. INCOME

No Comments

B.2 EXPENDITURE

B.2.1 Depreciation (Schedule I-0): ₹. 723.77 lakh

B.2.1.1 Computer (code 2726001) ₹ 7.85 lakh

Above Depreciation on Computer of ₹784890 was recorded in accounts against the depreciation on fixed assets (created out of Municipal Fund) of ₹ 766528.50 as per Asset Matrix. Thus the depreciation was charged excess by ₹ 18361.50 (784890.00-766528.50).

This resulted in overstatement of expenditure thereby understatement of Surplus by ₹.0.18 lakh.with corresponding understatement of Fixed Asset (Net Block) to that extent.

In reply, the Municipality accepted the audit observation and stated that the same would be rectified in the next financial year.

C. RECEIPT & PAYMENTS ACCOUNTS.

No Comment.

D. GENERAL COMMENTS

D.1 Capital Work-In-Progress (Sch.B-11) ₹ 2327.57 lakh

The Municipality did not prepare 'Summary statement of status on CWIP in Form 141 (rule 175A) for which the amount of Capital Work in Progress as shown in accounts could not be verified.

D.2 Unsecured Loans (Sch.B-6): ₹.83.90 lakh

Above Unsecured Loans of ₹83989906 being the balance of 'Loans from State government (Code-3312001) was shown in accounts. The Municipality did not produce any documents in support of the above loan. As such the veracity of the above liability could not be ascertained in audit.

D.3 Primary documents

In contravention to the Accounting Manual for ULB (part-5: Forms & Formats), the Municipality did not maintain various mandatory records including Summary Statement of Bills raised (N-128), Register of Dishonoured Cheque and Drafts (N-103), Summary statement of remission and refunds (N-115), Register of Advertisement Tax (N-28), Deposit Register (N-69), Receipt Register (N-101), Unpaid salary register (N-151), Register of Disbursement of Cash Drawn on cheques in favour of Chairman (N-82), Register of Bill for payment (N-79), Deposit Work Register (N-143), Register of Immovable property (N-118), Register of movable property (N-119), Loan Register (N-72), etc. As a result, the figures as depicted in the annual accounts could not be properly verified in audit.

D.4 Irregularities in vouchers

The computer generated hard copy of receipt, payment, contra and journal vouchers were not duly attached with the manual vouchers. Thus, the vouching could not be linked with the cash book.

D.5 Receivable for Property Tax (code 43110) ₹ 254.58 lakh

In contravention to the provision of para 3.1.4 (d) of the Accounting Manual for Urban Local Bodies (Part 2) the Municipality did not prepare age-wise analysis of receivables of Property Tax (₹ 25457985). In contravention to the principles laid in the National Municipal Accounting Manual for ULBs, the Municipality did not make 'provision' for the amount outstanding beyond three years. In absence of age analysis, the amount of provision could not be ascertained.

D.6 Physical Verification of Store/Fixed Asset not conducted

The Municipality did not conduct physical verification of assets and store. Thus the ULB could not ensure whether all the assets as accounted in the Asset Register were physically available as on 31.03.2019.

In reply, the Municipality accepted the audit observation and stated that the same would be rectified in near future.

D.7 The Municipality passed rectification entries on the issues pointed in the Audit Report of 2017-18 regarding comment no. A.1.1, A.1.2, A.1.3, B.1.2 and B.2.2.

E. Effect of Audit Comments on Accounts.

The net impact of the comments given in preceding paras is that the Liabilities as on 31st March, 2019 was understated by ₹. 41.03 lakh, Assets understated by ₹ 4.66 lakh and the Surplus was overstated by ₹ 36.37 lakh.

v. Subject to our observation in the preceding paragraphs, we report that the Balance Sheet and Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.

vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and because of the significant matters stated above and other matters mentioned in Annexure I to this Audit Report, **do not give a true and fair view** in conformity with accounting principles generally accepted in India.

(a) In so far as it relates to the Balance Sheet of the State of affairs of Arambagh Municipality as at 31 March, 2019 and

(b) In so far as it relates to the Income and Expenditure for the year ended on that date.

Place: Kolkata
Date: .10.2020


Examiner of Local Accounts
West Bengal

Working Sheet on Net impact on Accounts of Arambagh Municipality for 2018-19

(₹. in Lakh)

Ref No	Liability		Asset		Surplus	
	U/S	O/S	U/S	O/S	U/S	O/S
A.1.1	0.93	0.93				
A.1.2	41.03					41.03
A.2.1			0.08		0.08	
A.2.2	10.00	10.00	10.00	10.00		
A.2.3			0.82		0.82	
A.2.4			1.27		1.27	
A.2.5			2.31		2.31	
B.2.1			0.18		0.18	
Total-	51.96	10.93	14.66	10.00	4.66	41.03

Liabilities understated by ₹ (51.96 – 10.93) lakh = ₹.41.03 lakh

Assets understated by ₹ (14.66 – 10.00) lakh = ₹ 4.66 lakh

Surplus overstated by ₹ (41.03 – 4.66) lakh = ₹36.37 lakh

U/s- Understated

O/s- Overstated

Annexure – I

Audit comments on the information as asked under Sub Rule sub-rule (2) (1) (d) of Rule 22 of the West Bengal Municipal (Finance & Accounting) Rules, 1999 as amended in January, 2007.

Sl. No	Item of information.	Audit comments.
1.	Whether all the expenditure incurred by the Municipality are authorized by appropriate provision in the sanctioned budget, whether made originally or subsequently and are in all cases such as are unauthorized by law.	No deviation was noticed during test check.
2.	Whether all sums due to and received by the Municipality have been brought to account within the prescribed time limits and are in all cases such as are authorized by law.	Yes, subject to comments in the Audit Report.
3.	Whether all transaction (income, expenditure, assets and liabilities) are correctly classified and stated in sufficient details?	Audit comments given in specific cases.
4.	Whether in respect of all bills for charges on accounts of all works and other expenditure proper certificates have been furnished in support of them and that no deviation has been made from the sanctioned plans and the estimate without other sanction of the competent authority?	No deviation was noticed during test check.
5.	Whether the amounts received as specific grants have been utilized for the purposes as stated in the grant sanction order?	No major deviation was noticed.
6.	Whether the special funds, if any, have been created as per the provisions of relevant statutes and whether the special funds have been utilized for the purpose for which created?	Yes. Pension fund, Provident Fund and Benevolent Fund was created.
7.	Whether the Municipality is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets? Whether these fixed assets have been physically verified by the management at reasonable intervals? Whether any material discrepancy was noticed on such verification and if so, whether the same have been properly dealt with in the Books of accounts?	Asset register / Asset matrix was prepared but physical verification of such assets was not done.
8.	Whether physical verification has been conducted at reasonable intervals in respect of stores?	Physical verification of store was not done.
9.	Whether the procedures of physical verification of store followed by the Municipality are reasonable and adequate, if not, the inadequacies in such procedures should be reported.	Physical verification of store was not done.
10.	Whether any material discrepancies have been noticed on physical verification as compared to books of records and if so whether the same have been properly dealt with in the books of accounts?	Physical verification of store was not done.
11.	Whether the valuation of stores is in accordance with the accounting principles laid down by the State Govt. from time to time? Whether the basis of valuation of stores is same as in the preceding year. If there is any deviation in the basis of valuation, the effect of such deviation, if materials, should be reported?	Yes, subject to comments in the report.

12.	Whether the parties to whom the loans or advances in the nature of loans have been given by the Municipality, are repaying the principal amounts as stipulated and are also regular in payments of the interest and if not, whether reasonable steps have been taken by the Municipality for recovery of the principal and interest?	No such case of non-repayment was noticed in test check.																								
13.	Whether there exists an adequate internal control procedure for the purchase of store including components, plant and machinery, equipment and other assets?	Internal control needs to be strengthened.																								
14.	Whether proper procedure are in place to identify any unserviceable or damaged stores and whether provision for the loss in this respect, if any has been made in the accounts?	No.																								
15.	Whether the Municipality is regular in depositing Provident fund dues and Professional Tax deducted with the appropriate authorities and if not, the extent of arrears?	Yes.																								
16.	Whether the Municipality is regular in depositing deducted at source (Income Tax and Work contract tax) and other statutory dues, and if not, the nature and cause of such delay and the amount not deposited?	Yes.																								
17.	Whether any personal expenses have been charged to revenue accounts? If so the details thereof.	Not found during test check..																								
18.	Whether the total liabilities of the Municipality can be met out of the Municipal fund when falling due?	No. As shown below.																								
		<table border="1"> <thead> <tr> <th>Head</th> <th>Amount</th> <th>Total Amount</th> </tr> </thead> <tbody> <tr> <td>Earmarked funds</td> <td>266.97</td> <td></td> </tr> <tr> <td>Unspent grant</td> <td>2877.38</td> <td></td> </tr> <tr> <td>Loan</td> <td>87.26</td> <td>3231.61</td> </tr> <tr> <td>Current assets –</td> <td>598.35</td> <td></td> </tr> <tr> <td>Current liabilities</td> <td></td> <td></td> </tr> <tr> <td>Investment</td> <td>257.19</td> <td>855.54</td> </tr> <tr> <td>Excess of liability over cash strength.</td> <td></td> <td>2376.07</td> </tr> </tbody> </table>	Head	Amount	Total Amount	Earmarked funds	266.97		Unspent grant	2877.38		Loan	87.26	3231.61	Current assets –	598.35		Current liabilities			Investment	257.19	855.54	Excess of liability over cash strength.		2376.07
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Excess of liability over cash strength.		2376.07																								

Place: Kolkata
Date: .10.2020



Sr. Audit Officer
SS-III / Accounts
LAD, W.B.

Annexure-II

Other Liabilities (Sundry Creditors)

(Vide comment no. A.1.2)

Sl No.	Voucher No.	Date	Amount (₹.)
1.	21	04/04/2019	5477.00
2.	29	05/04/2019	54504.00
3.	42	05/04/2019	9830.00
4.	43	05/04/2019	9900.00
5.	44	05/04/2019	35482.00
6.	45	05/04/2019	67330.00
7.	46	05/04/2019	92416.00
8.	47	05/04/2019	90130.00
9.	48	05/04/2019	115425.00
10.	66	10/04/2019	36534.00
11.	70	11/04/2019	264093.00
12.	71	11/04/2019	96723.00
13.	73	11/04/2019	61038.00
14.	74	11/04/2019	50007.00
15.	75	11/04/2019	85247.00
16.	77	11/04/2019	29636.00
17.	78	11/04/2019	29900.00
18.	79	11/04/2019	34651.00
19.	80	11/04/2019	92127.00
20.	81	11/04/2019	94725.00
21.	86	11/04/2019	71309.00
22.	87	11/04/2019	94138.00
23.	93	11/04/2019	67875.00
24.	97	11/04/2019	192610.00
25.	98	11/04/2019	95327.00
26.	99	11/04/2019	95327.00
27.	100	11/04/2019	84548.00
28.	101	11/04/2019	87166.00
29.	102	11/04/2019	63222.00
30.	103	11/04/2019	9900.00
31.	104	11/04/2019	8400.00
32.	105	11/04/2019	89047.00
33.	114	11/04/2019	69897.00
34.	115	11/04/2019	86626.00
35.	116	11/04/2019	69897.00
36.	117	11/04/2019	92642.00
37.	118	11/04/2019	94749.00
38.	119	11/04/2019	96359.00
39.	120	11/04/2019	81547.00
40.	123	11/04/2019	95256.00
41.	124	11/04/2019	94158.00
42.	126	11/04/2019	289743.00
43.	127	11/04/2019	95386.00
44.	131	11/04/2019	9824.00
45.	132	11/04/2019	64959.00
46.	133	11/04/2019	85686.00
47.	134	11/04/2019	95837.00
48.	135	11/04/2019	95242.00
49.	136	11/04/2019	82800.00
50.	138	11/04/2019	95173.00
51.	139	11/04/2019	92897.00
Total			4102722.00

Annexure-III

**Statement of Prepaid Insurance
(Vide comment no. A.2.4)**

SL.no.	Vehicle Number	Premium Period		No. of days covered during current year	Total Premium paid	Proportionate premium for current year (2018-19)	Proportionate premium for next year (2019-20)
		From	To				
1	WB-15C-9816	30/5/2018	29/5/2019	305	16936	14152	2784
2	WB-15C-8114	23/11/2018	24/11/2019	128	20888	7325	13563
3	WB-15C-1941	25/1/2019	24/1/2020	65	7475	1331	6144
4	WB-17N-0264	25/1/2019	24/1/2020	65	13811	2459	11352
5	WB-17N-0274	25/1/2019	24/1/2020	65	13811	2459	11352
6	WB-15C-9087	22/2/2019	21/2/2020	37	10472	1062	9410
7	WB-15B-0464	7/3/2019	6/3/2020	24	8283	545	7738
8	WB-15C-0219	18/3/2019	17/3/2020	13	16176	576	15600
9	WB-17N-0676	21/3/2019	20/3/2020	10	9860	270	9590
10	WB-18U-4531	22/3/2019	22/3/2020	9	16498	407	16091
11	WB-17N-0581	31/3/2019	30/3/2020	0	9667	0	9667
12	WB-17N-0562	31/3/2019	30/3/2020	0	9667	0	9667
13	WB-16 AD-8399	31/3/2019	30/3/2020	0	4060	0	4060
	TOTAL				157604	30586	127018

Annexure-IV

Security Deposit (Refundable)
(Vide comment no. A.2.5)

SL.no.	Application number	Application Type	Security Deposit Paid (Amount in ₹.)	Voucher no.	Voucher Date
1	5002008951	New Connection	2567	1055	24/9/2018
2	5002008949	New Connection	2567	1056	24/9/2018
3	5002032981	New Connection	2260	1057	24/9/2018
4	5002032974	New Connection	15280	1408	1/10/2018
5	5001846160	New Connection	24508	315	23/5/2018
6	5001836576	New Connection	2260	185	3/5/2018
7	5002055607	New Connection	14462	2300	6/3/2019
8	5002133695	New Connection	15280	1765	20/12/2018
9	5002133687	New Connection	15280	1765	20/12/2018
10	5002133711	New Connection	15280	1765	20/12/2018
11	5002129786	New Connection	29540	1765	20/12/2018
12	5001922260	New Connection	554	520	20/6/2018
13	5001922820	New Connection	24508	521	20/6/2018
14	5001922242	New Connection	24508	521	20/6/2018
15	5001922250	New Connection	24508	521	20/6/2018
16	5002174835	New Connection	2567	2359	19/3/2019
17	5002182381	New Connection	2567	2359	19/3/2019
18	5002182375	New Connection	2567	2359	19/3/2019
19	5002174816	New Connection	2567	2359	19/3/2019
20	5002176435	New Connection	2567	2359	19/3/2019
21	5002176426	New Connection	2567	2359	19/3/2019
22	5002235761	New Connection	2260	2248	5/3/2019
	TOTAL		231024		

