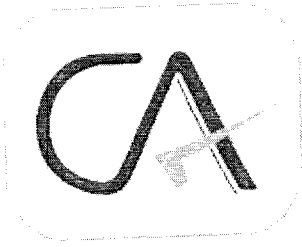


Audit Report

For the year ended on 31.03.2020

MORENA MUNICIPAL CORPORATION



Mainawali Galli,
Infront of old High Court
Lashkar, Gwalior(M.P)
Ph.No.-0751-2371486
4077658
Mob:- 91-9826586000

Mahalwala & Co.

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To,
The Commissioner,
Morena Municipal Corporation,
Morena(M.P.)

Report on Financial Data

We have audited the accompanying financial statements of Morena Municipal Corporation comprise the Statement of Source and Application of Funds and statement of Income and Expenditure and Receipt and Payments for the year ended 31/03/2020. These statements are responsibility of the management. Our responsibility is to express an opinion on the accompanying financial statement based on our audit.

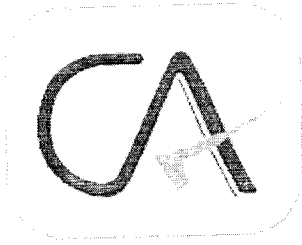
Management's Responsibility regarding Financial Data

Management's responsibility for the fairness of the representations in the financial statements carries with it the privilege of determining which disclosures it considers necessary.

Management is responsible for the integrity and objectivity of the financial statements. Management should establish systems of internal control that are designed to provide reasonable assurance that assets are safeguarded from loss or unauthorized use , and to produced reliable accounting records for the preparation of financial information.

Management recognizes its responsibility for conducting the corporation's affair in compliance with established financial standards and applicable laws and maintains proper standards of conduct for its activities.

- Management is responsible for preparing the financial statements and the contents of the statements are the assertions of management.
- The independent auditor is responsible for examining management's financial statements and expressing an opinion on their fairness.



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Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements prepared by the management based on our audit.

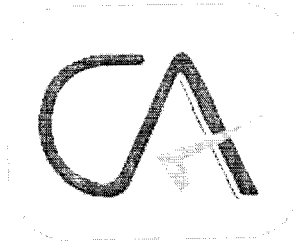
We conducted our audit in accordance with generally accepted auditing standards. Those standards required that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedure selected depends on the auditor's judgement, including the assessment of the risk of material misstatement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by the management, as well as evaluating the overall presentation of the consolidated financial statements.

Due to lack of time, 100% audit and examination of all the records, accounts, vouchers is not possible.

Audit Opinion

We have also management assessment included in the accompanying management's Annual Report on Internal Control over Financial Reporting, that the corporation maintained effective internal control over financial reporting as on 31.03.2020. The Corporation's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting. Our responsibility is to express an opinion on management's assessment and on the effectiveness of the Corporation's internal control over financial reporting based on our audit. We conducted our audit in accordance with the Indian Accounting Standards. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. Our audit of internal control over financial reporting included obtaining and understanding of internal control over financial reporting, evaluating management's assessment, testing and evaluating the design and operating effectiveness of internal control, and performing such other procedures as we



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Chartered Accountants

consider necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

Corporation's internal control over financial reporting is a process design to provide reasonable assurance regarding the reliability of financial reporting and the preparation of the financial statements for external purposes in accordance with the generally accepted Accounting Principles.

A Corporation's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transaction and disposition of the assets of the Corporation; (2) provide reasonable assurance that the transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditure of the Corporation are being made only in accordance with authorization of the Management of the Corporation; and (3) provide reasonable assurance regarding prevention of timely detection of unauthorized acquisition, use, or disposition of Corporation's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in condition, or that the degree of compliance with the policies and procedures may deteriorate.

In our opinion, management's assessment that Morena Municipal Corporation is maintained effective internal control over financial reporting as of March 31, 2020, is fairly stated, in all material respects, based on criteria established in Internal Control.

For M/s Mahalwala & Co.,
Chartered Accountants,
FRN-005823N

CA Govind Prasad Garg
Partner

Place: Gwalior
Date: 03.12.2020

Head Office : E-97, L.G.F., Greater Kailash, New Delhi - 110048

Balance Sheet as on 31st March, 2020

[illegible]

//As per our report of even date//

For M/s Mahalwala & Co.
Chartered Accountants
FRN: 005823N

CA G.P. Garg
Partner

M.No. 072186

UDIN:20072186AAAAAM3076

Date: 03.12.2020

Place: Gwalior

Morena Municipal Corporation

PAN : AAALN2462P

Income and Expenditure Account for the period from 01.04.2019 to 31.03.2020

Expenditure	Amount (Rs)	Income	Amount (Rs)
To Other Expenses	1,67,15,937.00	By Consolidated Property Tax	1,65,42,515.00
To Salaries & Allowances- Staff & Officers	20,81,32,558.00	By Entertainment Tax	3,240.00
To Wages	6,98,90,463.00	By Development Tax	31,03,545.00
To Uniform Allowance	4,15,795.00	By Education Cess	25,25,925.00
To Electricity Charges	2,69,893.00	By Animal Tax	25,920.00
To Electric Material Purchase	52,11,594.00	By Rent From Community Halls and Shops	26,16,019.00
To Telephone and Internet Expenses	12,17,107.00	By Shop Premium	98,17,525.00
To Construction Expenses	26,58,110.00	By Building Construction Regularization Fees	34,28,179.00
To Poll Shifting & Supervision Expenses	50,23,778.00	By Water Tax	24,04,925.00
To Sewerage Expenses	97,77,609.00	By Advertisement Fees	13,19,218.00
To Fuel, Petrol and Diesel- Own Vehicles	1,61,95,123.00	By Fees on Contract	92,72,145.00
To Hire & Conveyance Expenses	75,77,647.00	By Sale of Tender Papers	25,76,801.00
To Consolidated Insurance Expenses	13,73,693.00	By Interest From Bank	67,72,536.00
To Vehicles Expenses	75,59,720.00	By Public Participation Fees	1,08,094.00
To Consolidated Legal Expenses	7,16,659.00	By Cremation Fees	1,15,123.00
To Advertisement Expenses	29,07,790.00	By Other Income	15,10,49,125.00
To Water Works	1,59,84,726.00	By Market Recovery	2,59,120.00
To Bulk Purchase of Power	5,22,80,407.00	By Consolidated Deposits From Others	21,30,200.00
To Public Toilets	7,26,000.00	By Received For Public Toilets	54,40,000.00
To Return of Security Deposit	6,19,721.00	By Stamp Duty on Transfer on Properties	1,45,71,000.00
To HUDCO Repayment	91,351.00	By Basic Amenities	5,69,33,000.00
To Goshala Expenses	93,42,439.00	By Encroachment Fees	1,000.00
To Labour Cess Payment	4,15,852.00	By Octroi and Toll	42,51,45,695.00
To Store	66,48,559.00	By Solid Waste Management- Sewerage Tax	21,37,361.00
To GST TDS and TDS paid	2,83,64,974.00	By Fair Receipts	25,24,342.00
To Bank Charges	2,414.00	By Stamp Duty	21,33,000.00
To Work done under Swatch Bharat Mission	1,00,80,715.00	By FDR Interest	7,02,607.00
To Work done under PM Awas Yojana	54,66,000.00	By Goshala Receipt	22,36,700.00
To Provident Fund Contribution	1,08,07,725.00		
To Street Light Expenses	29,63,868.00		
To Election Expenses	16,17,956.00		
To Professional Fees	3,32,500.00		
To Fair Expenses	2,54,159.00		

To Contribution to Pension Scheme	35,83,182.00
To RERA Licence Fees	15,02,076.00
To Excess of Income over Expenditure	21,91,66,760.00

72,58,94,860.00

72,58,94,860.00

//As per our report of even date//

For M/s Mahalwala & Co.
Chartered Accountants
FRN: 005823N

CA G.P. Garg
Partner
M.No. 072186
UDIN:20072186AAAAAM3076

Date:03.12.2020
Place:Gwalior

Morena Municipal Corporation

PAN : AAALN2462P

Receipt and Payment Account for the period from 01.04.2019 to 31.03.2020

Receipt	Amount (Rs)	Payment	Amount (Rs)
To Opening Bank Balance	18,73,72,163.00	By Other Expenses	1,67,15,937.00
To Consolidated Property Tax	1,65,42,515.00	By Salaries & Allowances- Staff & Officers	20,81,32,558.00
To Entertainment Tax	3,240.00	By Wages	6,98,90,463.00
To Development Tax	31,03,545.00	By Uniform Allowance	4,15,795.00
To Education Cess	25,25,925.00	By Electricity Charges	2,69,893.00
To Animal Tax	25,920.00	By Electric Material Purchase	52,11,594.00
To Rent From Community Halls and Shops	26,16,019.00	By Telephone and Internet Expenses	12,17,107.00
To Shop Premium	98,17,525.00	By Construction Expenses	26,58,110.00
To Building Construction Regularization Fees	34,28,179.00	By Poll Shifting & Supervision Expenses	50,23,778.00
To Water Tax	24,04,925.00	By Sewerage Expenses	97,77,609.00
To Advertisement Fees	13,19,218.00	By Fuel, Petrol and Diesel- Own Vehicles	1,61,95,123.00
To Fees on Contract	92,72,145.00	By Hire & Conveyance Expenses	75,77,647.00
To Sale of Tender Papers	25,76,801.00	By Consolidated Insurance Expenses	13,73,693.00
To Interest From Bank	67,72,536.00	By Vehicles Expenses	75,59,720.00
To Public Participation Fees	1,08,094.00	By Consolidated Legal Expenses	7,16,659.00
To Cremation Fees	1,15,123.00	By Advertisement Expenses	29,07,790.00
To Other Income	15,10,49,125.00	By Water Works	1,59,84,726.00
To Market Recovery	2,59,120.00	By Bulk Purchase of Power	5,22,80,407.00
To Consolidated Deposits From Others	21,30,200.00	By Public Toilets	7,26,000.00
To Received For Public Toilets	54,40,000.00	By Return of Security Deposit	6,19,721.00
To Stamp Duty on Transfer on Properties	1,45,71,000.00	By HUDCO Repayment	91,351.00
To Basic Amenities	5,69,33,000.00	By Goshala Expenses	93,42,439.00
To Encroachment Fees	1,000.00	By Labour Cess Payment	4,15,852.00
To Octroi and Toll	42,51,45,695.00	By Store	66,48,559.00
To Solid Waste Management- Sewerage Tax	21,37,361.00	By GST TDS and TDS paid	2,83,64,974.00
To Fair Receipts	25,24,342.00	By Bank Charges	2,414.00
To Stamp Duty	21,33,000.00	By Work done under Swatch Bharat Mission	1,00,80,715.00
To Goshala Receipt	22,36,700.00	By Work done under PM Awas Yojana	54,66,000.00
To Grant For Road Development	1,17,59,000.00	By Provident Fund Contribution	1,08,07,725.00
To State Finance Commission	16,64,00,000.00	By Street Light Expenses	29,63,868.00
To Pradhan Mantri Awas Yojna	2,50,000.00	By Election Expenses	16,17,956.00
To Sewerage Grant	53,83,32,180.00	By Professional Fees	3,32,500.00
To Grant-Mukhyamantri Adhoshanrachna	24,89,60,000.00	By Fair Expenses	2,54,159.00
To Grant-Pradhanmantri Adhoshanrachna	50,00,000.00	By Contribution to Pension Scheme	35,83,182.00
		By RERA Licence Fees	15,02,076.00

			By Shram Kalyan Yojna	9,05,000.00
			By Parks & Gardens	79,97,008.00
			By Consolidated Building	33,11,23,544.00
			By Consolidated Road & Bridges	15,93,04,856.00
			By Sewerage & Drainage	49,61,63,712.00
			By Bus Stand Construction	8,44,606.00
			By Pradhan Mantri Awas Yojna	1,07,32,000.00
			By Advance	16,73,200.00
			By Bank Accounts	36,77,93,570.00
		1,88,32,65,596.00		1,88,32,65,596.00

//As per our report of even date//

For M/s Mahalwala & Co.
Chartered Accountants
FRN: 005823N



CA G.P. Garg
Partner

M.No. 072186

UDIN:20072186AAAAAM3076

Date: 03.12.2020

Place: Gwalior

OTHER OBSERVATIONS

- a) The financial statements have been prepared under the historical cost convention, in accordance with the generally accepted accounting policies under the double entry system of accounting.
- b) Interest and Penalty/damages under Sec 7Q and 14B of EPF Act, 1952 is standing against the ULB.
- c) Assets acquired under the project are valued at historical cost including all direct costs (that is purchase price, transportation expenses, Installation charges and other expenses incurred for bringing the fixed assets in working condition), incurred prior to its first use.
- d) The heads of Income and expenditure has been merged, re-grouped as required.
- e) As observed, the accounts are not prepared in E-Nagar Palika software, as required.

S.No	Scope of Work	Auditor's Observations
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Audit of Revenue		
00001	The auditor is responsible for checking of revenue from various sources	We have audited the revenue from various sources based on the cash books provided by the management. No separate registers of Grant, Fixed Assets etc is prepared by the management. During the course of audit, no record, bills, letters and vouchers were presented for audit. Only the Cash book and the Bank Statements were provided for the purpose of the audit. During the course of audit, it was found that Rs. 45050164/- was paid in excess to GST Department against GST TDS in 2019-2020, which was requested for refund from GST Department. The same was refunded was back in due course of time. This case has incurred a revenue loss in form of interest to Nagar Palika Morena.
00002	Responsible to check the revenue from the counterfiles of receipt books and verify that the money received is duly deposited in respective bank accounts	As told to us during the audit, the revenue receipts are duly deposited with the respective bank accounts within 2 days except holiday and bank circumstances like server problem and others etc.
00003	Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO	The collection is deposited in bank within 2 days except in the case of bank holidays and server problems.
00004	The entries in the cash book shall be verified	During the course of audit, no signature of the responsible officers was found in some of the cash book. Besides cash books has lot of overwriting and cutting.
00005	The auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets. Any lapses in revenue recovery shall be part of the report	There is no procedure of issuing quarterly and monthly targets. The targets are decided as per the last year demand and not as per actual collection.
00006	The auditor shall verify the interest income from FDRs and verify that interest income is duly and timely accounted for in cash book.	FDR interest income is not accounted in Cash book. Only Bank interest from few Saving Accounts are accounted in Cash book.
00007	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the commissioner/CMO	There is no procedure of calling bank interest rates from different banks.

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Audit of Expenditure

00001	Responsible for audit of expenditure under all schemes		Expenditure is checked on random basis along with Grants and scheme expenditure. During the course of audit it was found that there is a huge amount of penalty and damages (u/s 7Q and 14B of the PF Act) standing as reflected in the PF portal.
00002	Responsible for checking the entries in cash book and verifying them from relevant vouchers		Entries of expenditure are verified from the cash book and bank statement on random basis. Vouchers were not presented to audit.
00003	The auditor should check monthly balances of the cash Book and guide the accountant to rectify errors, if any.		Monthly Balances of Cash book have been checked and errors regarding totals have been rectified during Audit.
00004	The auditor shall verify that expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of any commissioner/CMO		There is separate bank accounts for separate scheme but no separate accounting for particular scheme. Moreover, no utilisation certificate is issued for any scheme. Same is brought to the notice of concerned authority.
00005	He shall also verify that the expenditure is in accordance with the guidelines, directives acts and rules issued by the government of India/State government		The expenditure is in accordance with the guidelines, directives acts and rules issued by the government of India/State government.
00006	During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by the competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.		Yes, all the expenditures have been supported by financial and administrative and financial limits of the sanctioning authority.
00007	All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observations shall be reported and the compliance of audit para shall be brought to the notice of Commissioner/CMO		No such cases were found during the Audit.
00008	The auditor shall be responsible for verification of scheme project wise Utilization Certificates (Ucs). UC's shall be tallied with the income and expenditure records and creation of fixed assets.		No Utilisation Certificate of Any Scheme Projects is prepared by the ULB. Hence, cannot verify the same.

14/11/2021

Audit of Book Keeping

00001	The auditor is responsible for audit of all books of accounts as well as stores	Only those Books of accounts were verified that were provided to us. (eg - Bank statements and cash book). No bills of expenditure at stores of Workshop: Diesel/ petrol, Plant and Machineries, etc. are produced. Hence no comments.
00002	He shall verify that all the books of accounts and stores are maintained as per Accounting rules applicable to Urban Local Bodies. Any discrepancies shall be brought to the notice of commissioner/CMO	Books of Accounts and Stores are Maintained by ULB in general way.
00003	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of no recovery shall be specifically mentioned in the audit report.	No such cases found.
00004	Bank Reconciliation shall be verified from the records of ULB and the bank concerned. If bank Reconciliation statements are not prepared, the auditor will help in the preparation of BRS.	Bank Reconciliation Statement was not prepared by the ULB.
00005	Verification of the entries in the Grant Register. The receipt and payments of grants shall be duly verified from the entries in the cash book	Separate Compensation and Grant Register are not maintained by the ULB. Also separate register of Payments from Grants are not maintained by the ULB.
00006	The auditor shall verify the fixed asset register from other records and discrepancies shall be brought to the notice of commissioner/CMO	Fixed Assets register are not maintained by the ULB.
00007	The auditor shall reconcile the accounts of receipts and payments especially for project fund.	Only Scheme Funds are checked and verified, no projects were running during the audit.

Audit of FDR/ Term Deposit

00001	The auditor is responsible for audit of all Fixed Deposits		No Fixed Deposit and Term deposits register is maintained by the ULB.
00002	It shall be ensured that proper records of FDRs are maintained and all renewals are timely done.		FDR's are automatically renewed by Core Banking Bank through System on time.
00003	The cases where the FDRs /TDRs are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO		There is no procedure of calling interest rates from different banks are followed by the ULB and the same is immediately brought to the Notice of Commissioner.
00004	Interest earned on FDRs shall be verified from the entries in the cash book		Interest earned on FDR/ TDR is entered on consolidated basis. Further Interest on FDR should be accounted on Accrual Basis.

Tenders/Bids

00001	The auditor is responsible for the audit of all tenders/bids invited by the ULBs		Tenders are invited online by ULB. Separate register of Tender issued during the year is not maintained by the ULB.
00002	The auditor shall check whether competitive tendering procedures are followed for all bids		Competitive tendering procedures are followed for all bids.
00003	The auditor shall verify the receipts tender fee/bid processing fee/ performance guarantee both during the construction and maintenance period		No records produced during the course of audit.
00004	The bank guarantee, if received in lieu of bid processing fee or performance guarantee shall be verified from the issuing bank		No records produced during the course of audit.
00005	The conditions of BG shall also be verified. Any BG with any such condition which is against the interest of ULB shall be verified and brought to the notice of commissioner/CMO		No records produced during the course of audit. Hence no comments.
00006	The cases of extension of BGs shall be brought to the notice of commissioner/CMO. Proper guidance to extend the BGs shall also be given to ULBs		No records produced during the course of audit. Hence no comments.

Audit of Grants and Loans			
00001	The auditor is responsible for audit of grants given by Central government and its utilization		Separate grant register is not maintained by the ULB. However, same has been verified through the enteries in the Cash Books provided to us.
00002	The auditor is responsible for audit of grants given by State government and its utilization		Separate grant register is not maintained by the ULB. However, same has been verified through the enteries in the Cash Books provided to us.
00003	He shall perform audit of loans provided for physical infrastructure and its utilization		As told to us, there is a loan from HUDCO received by ULB. Repayment of the loan is being done from ANUDAN.
00004	The auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/project to another.		During the course of audit, we found that funds are being transferred from one scheme to another for various purposes.

Revised Abstarct Sheet for reporting on Audit Paras for Finacial Year 2019-2020

Name of ULB: Morena Municipal Corporation

Name of Auditor : M/S MAHALWALA & CO.

S.No.	Parameters	Description	Observation in brief		Suggestion
1	Audit of Revenue				
	Revenue Tax Collection				
		Year 2018-19	Year 2019-20	% of Growth	
(i)	Property Tax	5948717.00	16542515.00	178.09	Camps & New Policies should be organised by ULB.New discounting Plcies Should be Introduced by ULB for those who have to pay property tax since long.
(ii)	Compound Tax	30,42,583.00	(included in Property Tax)		
(iii)	Nagariya Vikas Upkar	1547885.00	3103545.00	100.50	
(iv)	Education Tax	1439782.00	2525925.00	75.44	
	Total	11978967.00	22171985.00		
	Non Tax Revenue				
(i)	Bhavan Bhoomi Rent	14223666.00	2616019.00	-81.61	Camps & New Policies should be organised by ULB.New discounting Plcies Should be Introduced by ULB for those who have to pay water tax since long.
(ii)	Water Consumer Charges				
(iii)	टोस अपशॉर्ट प्रखधन उपभोक्ता प्रभार	3410576.00	2404925.00	-29.49	Decrease in collection of water tax shows less efforts are made for collection.
(iv)	Other taxes/Fees	391556495.00	441555975.00	0.00	
	Total	409190737.00	446576919.00	12.77	
	Grand Total	421169704.00	468748904.00		

Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2019-20

Name of ULB: MUNICIPAL COOPERATION, MORENA

Name of Auditor : M/S MAHALWALA & CO.

S.No.	Parameters	Description	Observation in brief	Suggestion
2	Audit of Expenses		Bifurcation of Capital and revenue Expenditure should be properly done. No Vouchers were presented to audit.	Nature of Expenditure should be understood by staff Training of GL codes should be provided to staff. It is suggested That vouchers be documented properly along with all the bills.
3	Audit of Book Keeping		BRS are not prepared as per the accounting Rules and policies. Fixed Asset Register is Not prepared. Moreover it has also been notice that none of the mandatory Registers eg. Security deposit and EMD register was not maintained as per MPMMAM.	BRS should be done on Monthly basis for all the banks since there is a Huge amount of transaction so doing it at the end of year is not feasible. Fixed Assets register should be made and marking on all the Furniture and items should be done.
4	Audit of FDR		Interest on FDRs are not entered in cash book regularly .	Interest on FDR'S should be entered on Accrual Basis.
5	Audit of Tenders /Bids		It was Observed that the Tendering Process is done online .The bids are called by publishing in local newspapers. Sometime it has been observed that local newspapers are charging high rates incomparison to reputed newspaper.	Comparison should be done at the time of fixing the rates of publicity of tenders and others.

6	Audit of Grants & Loans					Heads of Grant should be mentioned properly & FDRs made from grants and Loans should be mentioned specifically and Interest received from FDRs should be credited in Grant Fund instead of other & Municipal Fund.	FDR Sheet should be prepared Annually on Grant basis.
7	Incidences relating to diversion of Funds from capital receipts /Grants /Loans to Revenue Nature Expenditure and from one Scheme /project to another					Some incidences of diversion of funds are found. Example- Salary of DAY-NULM have transferred from NIDHI.	
8	Any Other (a) Percentage of Revenue expenditure(establishment ,Salary ,operation & Maintenance) with Respect	Revenue Expenditure 50,67,28,100.00	Revenue Receipt 72,58,94,860.00	% 69.81		Revenue Expenditure is too high in comparison of own Revenue .Income should be Increased by collection of taxes & Interest & fees & Charges	

Revised Abstarct Sheet for repoting on Audit Paras for Finacial Year 2019-20

Name of ULB: MUNICIPAL CORPORATION, MORENA

Name of Auditor : M/S MAHALWALA & CO.

S.No.	Parameters	Capital Exp	Description	Total Exp	Observation in brief	Suggestion
	(b) Percentage of Capital Expenditure with Respect to	1,00,87,43,926.00		1,51,54,72,026.00	66.56	
	Total expenditure					

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