



LEA Associates South Asia Pvt. Ltd.

Project Office

Plot No. 181, Sector-8, Gandhinagar,  
Gujarat – 382 008 (India)

T | 91-79-2323 3524, 23228483, F | 91-79-23233525

E-mail: gandhinagar@lasaindia.com

February 07, 2020

Reference Number: LASA/73499/02FEB20/1097

To,  
Agarwal & Dhandhanias  
Chartered Accountants  
204-205, SNS Interio  
4<sup>th</sup> Floor, Bhatar Althan Road  
Near Gujarat Gas Pump,  
Surat- 395017 (Gujarat).

K/A: Mr. Alok Dhandhanias

Sub: Minutes of Internal Audit Committee Meeting of Second Gujarat State Highway Project (GSHP-II) held on 06.02.2020

Dear Sir,

I am directed to forward to you the Minutes of the Monthly Review Meeting of Internal Audit (IA) Committee of Second Gujarat State Highway Project (GSHP-II) held on 6<sup>th</sup> February, 2020 at PIU, R&BD, GoG.

Thanking you.

Yours faithfully,  
for LEA Associates South Asia Pvt. Ltd.

  
SAGAR Deshmukh  
Authorised Signatory and  
Senior Highway Engineer and Project Planning Expert



Copy along with the minutes of the meeting is forwarded to:

- o/c
1. The Superintending Engineer, (PIU), R&BD-GoG, Nirman Bhawan, Ground Floor, Sector No. 10/A, Gandhinagar – 382010 (Gujarat)
  2. Financial Controller, PIU, Nirman Bhawan
  3. The Executive Engineer, SRP Division Vadodara
  4. The Executive Engineer, SRP Division Rajkot
  5. The Executive Engineer, SRP Division Mehsana

Encl.: Minutes of the Meeting

Corporate Office: B-1, E-27, Mohan Cooperative Industrial Estate, Mathura Road, New Delhi-110044, India  
T | 91-11-2697 3950-52, 41678150 F | 91-11-2697 1062 Email: lasa@lasaindia.com, www.lasaindia.com  
Corporate Identification Number: U74899DL1993PTC055750



**LEA Associates South Asia Pvt. Ltd.**

**Project Office**

Plot No. 181, Sector-8, Gandhinagar,  
Gujarat – 382 008 (India)

T | 91-79-2323 3524, 23228483, F | 91-79-23233525

E-mail: gandhinagar@lasaindia.com

**February 07, 2020**

**Reference Number: LASA/73499/02FEB20/1097**

To,  
**Agarwal & Dhandhan**  
Chartered Accountants  
204-205, SNS Interio  
4<sup>th</sup> Floor, Bhatar Althan Road  
Near Gujarat Gas Pump,  
Surat- 395017 (Gujarat).

**K/A: Mr. Alok Dhandhan**

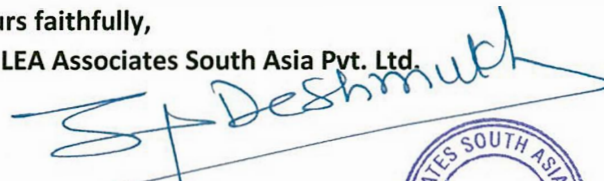
**Sub: Minutes of Internal Audit Committee Meeting of Second Gujarat State Highway Project (GSHP-II) held on 06.02.2020**

**Dear Sir,**

I am directed to forward to you the Minutes of the Monthly Review Meeting of Internal Audit (IA) Committee of Second Gujarat State Highway Project (GSHP-II) held on 6<sup>th</sup> February, 2020 at PIU, R&BD, GoG.

Thanking you.

**Yours faithfully,**  
**for LEA Associates South Asia Pvt. Ltd.**

  
**SAGAR Deshmukh**  
Authorised Signatory and  
Senior Highway Engineer and Project Planning Expert



Copy along with the minutes of the meeting is forwarded to:

1. The Superintending Engineer, (PIU), R&BD-GoG, Nirman Bhawan, Ground Floor, Sector No. 10/A, Gandhinagar – 382010 (Gujarat)
2. Financial Controller, PIU, Nirman Bhawan
3. The Executive Engineer, SRP Division Vadodara
4. The Executive Engineer, SRP Division Rajkot
5. The Executive Engineer, SRP Division Mehsana

**Encl.: Minutes of the Meeting**

**Corporate Office:** B-1, E-27, Mohan Cooperative Industrial Estate, Mathura Road, New Delhi-110044, India  
T | 91-11-2697 3950-52, 41678150 F | 91-11-2697 1062 Email: lasa@lasaindia.com, www.lasaindia.com  
Corporate Identification Number: U74899DL1993PTC055750



## Second Gujarat State Highway Project (GSHP-II)

### Internal Audit Committee Meeting of Second Gujarat State Highway Project (GSHP-II)

Date: 06-02-2020

Time: 12:30 Hrs.

Venue: SE-PIU Room, Gandhinagar

Internal Audit Committee Meeting of Second Gujarat State Highway Project (GSHP-II) was held at PIU R&BD, Gandhinagar; it was chaired by SE (PIU).

#### Attendees:

Sl. No.	Name	Position
<b>PIU</b>		
1	Mr. S.M. Raval	Executive Engineer-SRP Division, Vadodara
2	Mr. H.B Sheth	Executive Engineer(I/C)-SRP Division, Mehsana
3	Mr. M.M. Maskati	Financial Controller
4	Mr. R.V. Patel	Deputy Executive Engineer
<b>PMC</b>		
5	Mr. H.N. Saxena	Team Leader
6	Mr. Ranganath Yugandhar	Financial Controller
<b>Internal Auditor (IA)</b>		
7	Mr. Viral Vegad	Chartered Accountant

#### Minutes:

1. Mr. D. K. Solanki, Superintending Engineer (PIU) welcomed the attendees.
2. Financial Controller-PIU briefed about the audit observations and action taken report submitted by IA for the period of July-September 2019 Report.
3. Mr. Viral Vegad from IA briefed the chair about the audit progress and discussed about the Internal Audit report submitted.

#### Audit observations relating to divisions by IA and the decisions taken.

SL No	Audit Observations in April-June 2019 report	Directions of SE PIU/ Remarks
<ul style="list-style-type: none"> <li>• <b>Rajkot Division</b></li> </ul>		
1	<ul style="list-style-type: none"> <li>• <b>Mismatch in IUFR regarding total expenditure</b> During the audit IA observed that total expenditure as per summary sheet (Form number C.P.W.A 64) and as per component/Sub component wise expenditure breakup was not match in IUFR. Total expenditure as per summary sheet INR 6,460.66 Lakh and as per component/sub component wise expenditure breakup was INR 1,832.96 Lakh. Difference amount of INR 471.99 Lakh belong to advance given to Prakash Asphaltting &amp; Toll Highway Ltd (382.79 Lakh) &amp; Kalathia Engineering and construction Ltd (INR 89.20 Lakh) Payment made to RKC Infrabuilt Road Project Pvt Ltd for upgrading and maintenance of four lane road Mehsana Himmatnagar Amount INR 4,152.72 Lakh</li> </ul>	It was discussed and explained that mismatch between the total expenditure as per summary sheet and as per expenditure breakup in IUFR has been resolved in the IUFR for the month of October 2019.
<ul style="list-style-type: none"> <li>• <b>Vadodara Division</b></li> </ul>		
2	<ul style="list-style-type: none"> <li>• <b>Performance Bank Guarantee was expired:</b> Performance bank guarantee for contractor named Ashish Infracon Pvt Ltd JV backbone Enterprises Ltd for the work of widening and strengthening of Dhansura-Meghraj Road was expired on 14-12-2018.</li> </ul>	The Executive Engineer informed that efforts are being continuously made to get the Performance Guarantee extended before 29.02.2020. SE-PIU directed the Divisional officer to comply as committed by him.

The meeting ended with vote of thanks to the Chair.

Attendance sheet of the meeting is attached as **Annexure 1**.





## Annexure 1

**Second Gujarat State Highway Project (GSHP-II)**  
**Internal Audit Committee Meeting-February 2020**  
 Project Implementation Unit (PIU)-Gandhinagar  
 Consultancy Services for Internal Audit of Second Gujarat State Highway Project (GSHP II)

Date: 06-02-2020  
 Time: 12:30 hrs

Sl. No	Name	Designation/Position	Representing	Contact Details (Mobile & Email ID)	Signature
1	S. M. Raval	EE	SRP Division Vadodara	9824014040 sraval66@gmail.com	
2	H. B. SHETH	EE (I/c)	SRP Division Gandhinagar	9427794276 deessphbsheth1@gmail.com	
3	CA Vinod Vegesal	Internal Auditor	Agarwal & Shandhania	98267 27239	
4	M. M. Maskech	Financial Controller	PIU	9979227060	
5	R. V. Patel	DEE PIU	SRP-DN Mehesana	9826238775	
6	H. N. SAXENA	TEAM LEADER	PMC	8469355577	
7	N. Parganath yugandhas	Financial Controller (PMC)	PMC	9866162845	

