



LEA Associates South Asia Pvt. Ltd.

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November 18, 2019

Reference Number: LASA/73499/13.NOV19/1069

To,

**Agarwal & Dhandhania**

Chartered Accountants

204, Empire Estate Building

Nr. Udhna Darwaja, Ring Road

Surat – 395002 (Gujarat).

K/A: Mr. Alok Dhandhania

**Sub: Minutes of Internal Audit Committee Meeting of Second Gujarat State Highway Project (GSHP-II) held on 05.07.2019**

Dear Sir,

I am directed to forward to you the Minutes of the Meeting of Internal Audit Committee of Second Gujarat State Highway Project (GSHP-II) held on 16<sup>th</sup> November, 2019 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 Bhavan
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

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

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

Date: 16-11-2019

Time: 15:00 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. D. K. Solanki	Superintending Engineer
2	Mr. S.M. Raval	Executive Engineer-SRP Division, Vadodara
3	Mr. M.M. Maskati	Financial Controller
4	Mr. Munesh Kumar	Divisional Accountant-SRP Division, Rajkot
<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	Internal Auditor

#### Minutes:

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

#### • Rajkot Division

SI No	Audit Observations in April-June 2019 report	Directions of SE PIU/ Remarks
1	<p>During the audit we observed that Mobilization Advance for INR 12.76 Crore has been given to Prakash Asphaltting &amp; toll highways India Pvt Ltd on dated 27-05-2019 but GST TDS for same is not deducted in month of May. As per GST Act 2017, TDS under GST should be deducted on the date of advance amount paid. TDS under GST shall be paid within 10 days from the end of the month in which tax is deducted. In the present case TDS under GST should be deducted as on 27-05-2019 and paid to the Govt on or before 10-06-2019.</p> <p>But the same was deducted while making another payment to the contractor for equipment advance dated 08-08-2019. So there is delay in deposit of TDS under GST of 90 days (10-06-2019 to 10-09-2019). Such kind of non-compliances will attract its respective consequences under the GST Act 2017.</p>	<p>Divisional Accountant-SRP Division, Rajkot mentioned that compliance has been made.</p>



- Mehsana Division

SL No	Audit Observations in April-June 2019 report	Directions of SE PIU/ Remarks
1	<b>Insurance policy was expired but not renewed:</b> RKC Infrabuilt for workman compensation was expired on 27-12-2018 but not renewed by the contractor till the audit date.	SE-PIU directed the Divisional officers to comply immediately.
2	<b>Insurance Register was not updated:</b> During the Audit we found that insurance register was not updated by the division office. The insurance register was not updated September 2016 onwards.	SE-PIU directed the Divisional officers to comply immediately.

The meeting ended with vote of thanks to the Chair.

Attendance sheet of the meeting is presented in **Annexure 1**.

## Annexure 1

**Second Gujarat State Highway Project (GSHP-II)**  
Internal Audit Committee Meeting-November 2019  
Project Implementation Unit (PIU)-Gandhinagar  
Consultancy Services for Internal Audit of Second Gujarat State Highway Project (GSHP II)

Date: 16-11-2019  
Time: 15:00 hrs

Sl. No	Name	Designation/Position	Representing	Contact Details (Mobile & Email ID)	Signature
1	D.K. Solanki	SE PIU	R&B D	9825562893	
2	S. M. Raval	EE SRP Div. Vadodara	R&B D	9824014040	
3	Munesh Kumar Meens	Div. Accounts SRP, Rajkot	R&B D	9423409321	
4	H. N. SAXENA	TEAM LEADER	PMC GSHPD	8463355577	
5	M M Maslani	Financial Controller	PIU R&B D	9977227860	
6	Vinod Vegad	Internal Auditor	Agarwal & Chandlani	9724827239	
7	N. Ranganath Jagardhar	Financial Controller (AIC)	PMC (LASA)	9866162845	

