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THE GUJARAT STATE CIVIL SUPPLIES CORPORATION LIMITED



(A Government of Gujarat Undertaking)
CIN: U659110GJ1980SGC003957
www.gscscl.gujarat.gov.in

Registered Office
Sector 10-A, 'CH' Road
Near New Sachivalaya
Gandhinagar-382043

Notice no.343/iam/District int.audit/appointment/2020.21

**Expression of Interest for Appointment of Chartered
Accountant Firm for District Internal Audit (Including Pre-
Audit) for F.Y.2020-21**

GSCSC LTD (A Government of Gujarat Undertaking) invites
“Expression of Interest” from reputed and experienced Chartered
Accountants / firm in the prescribed formats for appointment of
Internal Auditor (Including Pre-Audit) for Audit of GSCSC LTD (Zone
wise District Offices including Taluka Godown/Petrol pump/Gas
Agenciesand Other unit)As per Scope of Audit for the **year 2020-21**
The “Expression of Interest ” should be submitted **separately Zone
wise** by Eligible C.A. Firm by Reg.post or Speed post/ Courier on/or
before **Dt.16-06-2020** up to **6.00 P.M.** To, **Manager (Internal Audit)**
at its registered office address,with D.D. of **Rs.500/-**in the name of
GSCSC Ltd.,Gandhinagar.

All details Condition & prescribed format/Zone Wise all
unit/eligibility and scope of audit is available on Website

www.gscscl.gujarat.gov.in

Phoneno.Auditbranch 07923227037

Dy.manager(IAM)Mo. 6359945724

MANAGER(I.A)

(C) General instruction to the auditors.

1. Auditor will conduct audit of district office, all godown centers in the district and retail outlets such as petrol pumps, gas agencies, etc. situated in the district on quarterly basis.
2. Auditor will conduct audit as per scope of work and to be conducted as per revised scope if any.
Wherever there is a mention of verification in the scope, auditors have to mention method of verification, cross checking with accounting and other records & vouchers and they have to mention about these in the audit report without fail.
3. Auditor will submit quarterly audit reports in three hard copies and one soft copy in prescribed format attached with audit scope. Two copies of reports will be sent to District Office, one copy to Managing Director and one soft copy to Manager (Internal Audit), GSCSC Ltd., Gandhinagar. You will also have to submit Executive Summary Report in prescribed format along with Quarterly Report.
4. The audit reports submitted by Auditor should invariably indicate Auditor comments suggestions on each and every point covered in the scope of work. Number of Audit Para that require compliance should be shown separately for each quarter indicating financial and non-financial audit paras for each unit.
5. Whenever auditors have to give his comments, it should include their observations, views, subsequent opinion together with follow up and suggestions and they have to mention about these in their audit report without fail. Whenever there is an option of choice about particular month of period for the audit, then they have to conduct 100% audit for the same period. Besides this, they have to audit records/accounting by random checking/scanning and have to mention the percentage of are covered in their report.
6. Auditors have to give their specific comments for each and every terms of the scope of audit and when there is no Comments, then they have to mention "No comments to offer".
7. Auditors have to submit executive summary report in which they have to mention pertinent / material points affecting financial position along with amount. No. of paras involved and concerned reference No. of audit paras and other points which auditors feel necessary to draw the attention of the management along with audit report.
Auditors have to give a separate report of about fixed assets physical verification along with name of persons conducted physical verification with qualification, date of physical verification and deviation between book stock and physical stock.
8. **Auditors have to give an undertaking in writing that they will not disclose any information of any audit report / information / documents as it being confidential and property of GSCSC.**
9. **Auditor will submit special audit report to Managing Director in case any major irregularities are noticed by Auditor during the course of audit, as well as during pre-audit. Such cases can be avoided with due care and diligence at the level of Pre-auditors. Auditor are advised to take necessary cautions to avoid actions by the GSCSCL.**
10. **Auditor will depute a fulltime M.com(a/c/com/audit)/Inter cwa/Inter C.A. and experienced audit person at our All District Office of Zone. Also whenever there is urgency and workload is more, you will depute extra audit persons at our All District Office of Zone.**

11. The audit reports shall be submitted by Auditor within the time limit prescribed here under:

<u>Quarter ending report.</u>	<u>Due date of submission of audit</u>
30.06.2020	15.08.2020
30.09.2020	31.10.2020
31.12.2020	31.01.2021
31.03.2021	30.04.2021

If the audit report is not submitted within the stipulated time, as above, a cut of 5% will be made from the fees payable to Auditor. The powers to condone delay in submission of audit report will however rest with Managing Director. Auditor have to submit quarterly report for each unit separately and in each report Auditor have to mention the name of month, name of head of the unit who gives you an audit, name of audit person in team with qualifications and records to be verified along with extent of checking.

8. If the work is not found satisfactory or if the work is not completed in stipulated time, the Corporation reserves the right to cancel the appointment and to make appointment of any other firm of Chartered Accountants.
9. Auditor will not give job work to other firm of Chartered Accountants without permission of the Corporation.
10. Auditor will have to do the audit of MSP, AAY, BPL, MDM, ICDS, NFSA Activities and additional activities undertaken by the Corporation if any, during the accounting year without any additional charge.

SCOPE OF PRE AUDIT

- 1. Related to purchase of coarse grain, salt, pulse, edible oils, soya flour, etc. through Tender.**
- 2. 100%Verification of all purchases as per terms & condition of the tender approved by Corporation.**
- 3. Contractual payments raised by contractor.**
- 4. Documents given for pre-audit should be with supporting documents authentication as per DOP.**
- 5. To conduct in depth inquiry in case of serious observations noticed with an intimation to Managing Director.**
- 6. Observations noticed needs to be intimated by way of half margin to the Chief General Manager. After getting the compliance payments to be released.**
- 7. Scrutiny of documents at the time of releasing Security Deposits to the transport contractors and others by Head Office.**
- 8. Verification of Order for pay-fixation/gratuity/leave encashment etc. And verification of All the payment made to the employee, for higher pay fixation/pay commission etc.**

Required man power

- (a) You will depute a fulltime M.com(a/c/com/audit)/Inter cwa/Inter C.A. and experienced audit person at our All District Office of Zone.**
- (b) Also whenever there is urgency and workload is more, you will depute extra audit persons at our All District Office of Zone.**



THE GUJARAT STATE CIVIL SUPPLIES CORPORATION LTD.

SCOPE OF DISTRICT INTERNAL AUDIT

1. Name of Unit: _____ 2. name of in charge of unit _____
3. Audit conducted on: _____ 4. Person conducting Audit: _____

DISTRICT OFFICE	OBSERVATION	Implication	Recommendation
<p>(A) OPERATIVE ACCOUNTS</p> <p>A-1 CASH BOOK/BANK BOOK:</p> <p>(a) 100% verification of all months' payments & receipts by Vouching, Reviewing, scanning and scrutinizing all receipts, and payments and Auditor's comments and suggestions thereon.</p> <p>(b) Physical Verification of cash balance & postage stamps with book balance. Surprise check once in a quarter and also on 31st March and specify deviation if any.</p> <p>(c) Review of Bank reconciliation statement quarterly and comments thereon, any stale cheque pass necessary entry. Any deposit of cheque shown outstanding should be scrutinized properly.</p>			
<p>A-2 PASSING/ PAYMENTS OF BILLS:</p> <p>The auditor will verify Transport, labour and other bills in details 100% of all months in a quarter and will offer his comments/suggestions in respect of following:</p> <p>(a) Transport & labour bills:</p> <p>(i) Whether Transport/labour bills have been submitted by the contractor within prescribed time limit and whether these bills have been verified as per terms and conditions of the agreement.</p> <p>(ii) The auditor will offer his specific comments on authenticity of rates, distances claimed in transport bills, recovery for transit loss, recoveries of late standardization and also various items claimed in labour bills etc., and suggestions on above.</p> <p>(iii) Whether statutory deduction such as P.F./Income tax/surcharge on labour bills, have been correctly made as per prevailing rates and same have been deposited within stipulated time limit comments of the auditor thereon and suggestions if any.</p> <p>(b) Other Payments:</p>			

<p>Whether all bills have been approved by the competent authority as per prescribed terms & conditions/delegations of power and comments of the auditor thereon and suggestions if any.</p> <p>(c) 100% verification of purchase with bills and Register and comments thereon.</p>	
<p>A-3 ADVANCE/ADHOC PAYMENTS REGISTER:-</p> <p>(a) (i) The auditor will verify advance/adhoc payments register 100% and offer his comments as to whether all Advances (including to employees)/Adhoc payments have been made as per the rules of the corporation and whether recoveries/settlements are regularly made or not and suggestions if any. In case where the recoveries are not made regularly the auditor will also give details of the outstanding recovery advance/Adhoc pending for more than three months (1) Date of Advance (2) Amount Rs. (3) To whom given Advance (4) Purpose (5) Comments if any</p> <p>(ii) To review various deposit registers and comments thereon.</p> <p>(B) Verification by vouching. reviewing, scanning and scrutinizing the purchase register, bills register etc. And whether prescribed procedure is followed for purchase or not Comments of improve the purchase procedure if any.</p> <p>.</p>	
<p>A-4 STATUTORY DEDUCTION 100%</p> <p>i) Whether statutory deduction namely Service Tax, I. Tax, P. TAX, P.F. etc., have been made according to rules and deduction so made have been deposited within stipulated time to the concerned authorities and whether statutory returns have been filed in time. Any TDS Certificates have been issued in time or not. Comments thereon.</p>	
<p>A-5. The district auditor will offer his comments on the following points on quarterly basis:</p> <p>(i) 100% scrutiny of General ledger & Subsidiary ledgers/registers maintain by the district & comments thereon</p> <p>(ii) Whether fixed asset register has been properly maintained and all new purchases and sales are incorporate the register or not and whether physical</p>	

<p>(iii) Whether insurance policies have been taken for all types of assets as per the guidelines of the Head office, if not specify.</p> <p>(iv) Whether Tax audits details have been complied in the Tax audit register and they are correct or not as per rules and regulations. Tax audit details should be certified by the auditor before sending same to head office.</p> <p>(v) Whether leave salary paid to the employees working on deputation have been recovered specify outstanding amount and period from which outstanding.</p> <p>(vi) The details regarding outstanding liabilities required for finalization of annual accounts are to be certified before sending the same to head office</p> <p>(vii) Review of district internal audit Para register and recovery register and detail comments on recovery pending more than Rs. 1000</p> <p><u>Year</u> <u>Pending</u> Details of Para action</p> <p> <u>Para</u> <u>in short</u> <u>taken</u></p> <p>Auditors also have to verify compliance made by District office and give their opinion for pending Para of any year</p> <p>.</p> <p>(viii) Gunny bags serviceable/unserviceable and its disposal</p> <p>(ix) Barrel serviceable/unserviceable and its disposal and barrel deposit.</p> <p>(x) Details of hired/rented godown and its requirements and utility and comments thereon</p> <p>(xi) Damaged stock at godown/district office/distorts & mobile van and its disposal.</p> <p>(xii) 100% scrutiny of Assets registers and review reconciliation of physical verification with register and comments thereon.</p> <p>(xiii) 100% scrutiny of closing stock valuation of Departmental store, petrol pump, and gas Agency and Mobile van etc.</p>	
<p>A-6 ESTABLISHMENT</p> <p>The auditor will conduct test checking of the following:</p> <p>(1) Arrears of salary/D.A./Bonus specify period, employee name etc. (10%)</p> <p>(2) Final payment to employees leaving the corporation and payment to employees joining the corporation including in depth examination of source records/documents. (100%) specify the name of employee in the report.</p> <p>(3) Test check of leave records:</p>	

<p>One month in each quarter/deduction of the leave without pay and half pay. (10%) specify month and name of employee in the report.</p> <p>(4) To verify pension and leave salary contribution payable and leave salary contribution recoverable (100%) specify month and name of employees. Recovery of old cases should be reviewed and report.</p> <p>(5) Pay fixation on promotion/higher grade scale (100%) specify and name of employee in the report and comments.</p> <p>(6) Test check of service books (10%) specify and name of employee in the report and comments</p>	
<p>A-7 RETURN SUBMITTED TO HEAD OFFICE</p> <p>(i) Review of periodical returns submitted to Head Office and comments thereon.</p> <p>(ii) To verify whether the issue made under various schemes is correctly reported to head office for the purpose of preparing claims of subsidy/handling charges and comments thereon.</p>	
<p>A-8 PERIODICAL PROCEDURAL AUDIT</p> <p>(a) To carry out operational audit of all procedures for procurement of commodities by the districts and critically comment on weaknesses if any on internal controls, deviation from or noncompliance of procedures, authorization of transactions etc.</p> <p>(b) Contracts: To carry out operational audit of all procedures such as inviting tenders, issue of work orders, completion, certifying of payments, and reconciliation of materials issued and amount recovered in respect of contracts for capital and Revenue expenditure and also labour and transport contracts.</p>	
<p>A-9 The auditor will verify operative accounts complied by the district office for one month in a quarter. The accounts for last month of the year will however be certified by the district auditor before sending it to head office, any corrections necessary should be incorporated before sending the same and specify the same in report. Also specify comment and suggestions thereon and whether it show true and fair view of state of affairs and profit/loss of the company. Auditor has to certify the account by putting a stamp "VERIFIED AND FOUND CORRECT" and duly signed on 5-A statement.</p>	
<p>(B) NON OPERATIVE ACCOUNTS:</p> <p>Verification of Non Operative accounts complied by district office for the month of April, September, December and March. The accounts for last month of the year will however be certified by the district auditor by putting a stamp "VERIFIED AND FOUND CORRECT" and duly signed before sending it to head office. The auditor will also give specific comments in respect of followings:</p>	

<p>(1) Whether account show true and Fair view of state of affairs of the company and profit or loss of the account or not. Auditor has to certify the accounts by putting a stamp "Verified and found correct" and duly signed.</p> <p>(2) Whether receipts of goods from FCI are duly reconciled with R.O. and specify discrepancy if any and comment thereon.</p> <p>(2a) Whether other purchases are duly reconciled with Payments and comments thereon.</p> <p>(3) Please give details about outstanding claims for uplifted quantities of Wheat, Rice, Levy sugar etc., pending for more than two months.</p> <p>(3a) Details about pending RFFC claim with district Office and FCI. Auditor will have to certify RFFC Claims arise during the audit period.</p> <p>(4) Details of recoveries of credit sales outstanding for more than three months. Specify amount and period for which amount is outstanding</p> <p>(5) To verify whether the stocks of various commodities are issued as per the allotment made to districts for the various schemes and stock accounting is maintained separately for each scheme, deviation may be specified.</p> <p>(6) Whether Inter District transfer of stocks have been correctly accounted for and reconciled.</p> <p>(6a) Whether within district transport of stock have been Correctly accounted for and reconciled.</p> <p>(7) Whether the cases for write off of all type losses prepared and submitted to the competent authority in time. Specify outstanding all types of cases and period from which outstanding. Also review regularizations of various losses cases.</p> <p>The Quantity issued as shown in form no. 8 is tallied with quantity issued as shown in 5D and quantity issued free of cost for which necessary claims have been lodged/the details of claims have been submitted to H.O.</p>	
<p>A-10 (1) Implication on financial policy of corporation and Recommendations/and suggestions.</p> <p>(2) Over all comments on observation made and suggestion.</p>	
<p>A-11 Any other item of work which the auditors consider necessary but not included in the scope of Internal audit.</p>	



THE GUJARAT STATE CIVILSUPPLIES CORPORATION LTD.

SCOPE OF DISTRICT INTERNAL AUDIT OF GODOWN

1. Name of Unit:

2.name of incharge of unit

3. Audit conducted on:

4. Person conducting Audit:

GODOWN ACCOUNTS	OBSERVATI ON	Implicatio n	Recommend ation
The Auditor will conduct audit of all Godown centres and will carry out cent percent verification of records for one month in each quarter including last month of the year and offer specific comments on following points :			
1. Whether opening stock have been correctly brought forward as per physical verification reports of last year.			
2. Whether labour register 'L' has been maintained correctly on day to day basis and Labour Bill is prepared as per approved rates and terms of agreement or not.			
3. Whether standardization of goods is done within 24 hours/ or reasonable time, and whether necessary recoveries have been made from labour bills for late standardization. Specify cases for which recoveries are not made.			
4. Transit shortage noticed have been correctly recorded in E- 1 Register and Form No. 'M' to district offices.			
5. Whether the quantity received has been correctly recorded in E- 1 Register. And all columns are properly filled or not.			
6. Whether E Register, H3 (ii) Register are maintained up to date in prescribed Performa and whether godown manager has signed e-register or not.			
7. Whether goods have been issued against valid permits bearing seal of the issuing office and signature of authorised person. Specify defects if any.			
8. Whether goods have been issued after verifying the genuineness of the challans and whether they have been entered in H-1 register and reconciled with the bank scroll.			
9. Whether banks have remitted funds to Gandhinagar. As per agreed terms and conditions. If not, quote instances.			
10. Whether Issue register 'H' has been maintained up to date. And all columns are properly filled or not and comments there on.			
11. To verify and report, if the godown Manager has issued goods by accepting cash or issued goods on credit without prior approval of the Head office. If yes give the instances			
12. Whether Register 'N' for packing materials like Bardan, Barrel etc., has been maintained up to date. Specify defects if any disposal			

of Bardans/unserviceable barrels have been made or not. If not, specify no. of barrels/Bardans which requires disposal.	
13. To verify whether the stocks of various commodities are issued as per allotments made for various schemes and stock accounts are maintained separately for each scheme.	
14. To verify whether details of issues made are correctly sent to district office for the purpose of preparing claims for subsidy/handling charges to be claimed from the State Govt. Specify deviation if any.	
15. To verify and report whether the Non-operative accounts submitted by the Godown Manager are in conformity with various books of accounts and registers maintained in the godown and show true and fair view of books of accounts. Specify the month for which accounts are verified.	
16. Whether claim for refund of Octroi/market cess fees prepared by FPS dealers/APMC have been correctly certified by the Godown Manager.	
17. Whether the godown manager has correctly recovered the price difference from FPS dealers at the time of revision in the issue prices. Specify in details outstanding amount be recovered and of quarter with year wise breakup.	
18. Details of less credit to be recovered at the end of each quarter. If Not give details.	
19. Whether Godown Manager has correctly accounted for pending delivery, Pending delivery clear and refund. Pending delivery outstanding for more than three months should be specified with year wise breakup.	
20. Whether godown manager has allowed deductions such as Credit Note, Rebate, Transport Rebate, Special margin etc., correctly, and as per terms, specify defects if any.	
21. a) Please give details about the abnormal godown loss/cleaning loss etc., noticed during the quarter as under and normal cases of transit loss noticed & prepared. Month Stack no. Commodity Godown Cleaning 	

22. a) Give details about barrels outstanding with present FPS and closed FPS without deposit.	
23. Surprise Physical verification of cash with cash book in Form No. P(4) and also at the end of the year.	
24. Verification of dead stock register maintained at godown level and the reconciliation with physical stock. Whether all new purchases and sales are properly recorded in dead stock register or not.	
25. Verification of 'G' register and whether all recoveries like price difference, less credit, audit recoveries recorded in 'G' register or not. Please also furnish details if recovery is outstanding for more than three months in details and period since outstanding.	
26. Whether license such as PFA, APMC, etc. certificate from weights and measures department have been obtained and renewed from time to time.	
27. Surprise physical verification of godown stocks once in six months and also at the end of the year and discrepancies, if any, to be reported, a cleared report of discrepancies should be submitted.	
28. Whether all books of accounts at godowns are maintained in prescribed format or not. Comment there on and suggestions if any.	
29. Over all comments on godown audit report and suggestions for improvement in the system.	

Executive summary report of _____ District for period

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Sr. No	Name of Centre	Refer audit report para no.	Highlights	No of Paras	
				Financials	Non Financials
1	District Office	-	-		
2	Godown				
3	''				
4	''				
5	''				



**THE GUJARAT STATE CIVIL SUPPLIES CORPORATION LTD.
SCOPE OF PETROL PUMP (DISTRICT INTERNAL AUDIT)**

DISTRICT OFFICE :

NAME OF PETROL PUMP

**NAME OF
MANAGER**

**AUDIT
PERIOD**

DATE OF AUDIT

(E) PETROL PUMPS:

1. The Auditor will conduct cent percent Audit of the following Registers with supporting Vouchers and the monthly Accounts complied by Petrol Pump by reviewing, scanning & scrutinizing and comment.
 - 1) Purchase Register: 100%
 - 2) Sales Register 100%
 - 3) Stocks Register 100%
 - 4) Cash book, petty cash books and Bank books 100%
 - 5) Debtors ledger 100%
 - 6) Creditors ledger
2. The auditor will report whether the following registers are maintained up to date. If not, he will specify the dates up to which written. Review of the registers and comments/suggestions there on.
 - 1) Purchase Registers
 - 2) Sales Registers
 - 3) Stocks Registers
 - 4) Transfer in and Transfer out Register
 - 5) Cash book, petty cash books and Bank books
 - 6) Debtors ledger
 - 7) Creditors ledger
3. a) 100% checking of total quantity of petrol diesel and oil old with the quantity shown by meter reading

- and comments.
- b) Checking of bills raised for credit sales with sales shown by Meter reading. Register with quantity and value reconciliation, and comments.
 - c) Whether total daily sales from the sales register have been Accounted for in cash book/and whether cash/cheque/D.D. have been deposited in the bank on the next day. Specify deviation if any. (100% All months)
4. Review of collection from debtors and comments please give party wise details for outstanding recoveries for more than three months. And comments. Also give details of debtors outstanding for more than & less than six months.
 5.
 - a) Checking of reconciliation of GSCSC Account with oil Companies and comments on unsettled advances given tooil companies for purchases and comments thereon.
 - b) Comments on debit notes received form oil companies and whether they have been approved by the competent authority.
 6. Surprise physical verification of cash on hand for cash sales, debtor's collection and petty Cash for petrol pump once in every quarter and specify deviation if any.
 7. Physical verification of stocks held in petrol pump at the end of e very six months. Specify deviation if any.
 8. In case of COCO pump a register of handling charges and office expenses recoverable from oil company to be verified and scrutinized and to be ensured that all recovery is made. Specify in details outstanding recoveries if any.
 9. Recommendations and suggestions for improvement.

GAS AGENCIES

DISTRICT OFFICE

:

NAME OF GAS AGENCIES

**NAME OF
ANAGER**

**AUDIT
PERIOD**

DATE OF AUDIT

GAS AGENCIES:

1. The Auditor will conduct cent percent Audit of the following Registers with supporting Vouchers and the monthly Accounts complied by Gas Agencies by reviewing, scanning & scrutinizing and comment.
 - i) Purchase Register: 100%
 - ii) Sales Register 100%
 - iii) Stocks Register for cylinders (filled empty and defective cylinders). Regulators (sound and defective) hot plates (showroom pieces and own purchases) Rubber tubes and other materials such as and jari, lighters etc.
 - iv) Cash book, petty cash books and Bank books 100%
 - v) Petty ledger 100%
 - vi) Indent Register
 - vii) SV/TV deposit register
2. The auditor will report whether the following registers are maintained up to date. If not, he will specify the dates up to which written. Review of the registers and comments/suggestions there on.
 - i) Purchase Registers
 - ii) Sales Registers
 - iii) Stocks Register for cylinders (filled empty and defective cylinders). Regulators (sound and defective) hot plates (showroom pieces and own purchases) Rubber tubes and other materials such as and jari ,lighters etc.

iv) Cash book, petty cash books and Bank books 100%

iv) Cash book, petty cash books and Bank books

vi) Indent Register

vii) SV/TV deposit register

3. Whether total daily sales from the sales register have been Accounted for in cash book/and whether cash/cheque/D.D. have been deposited in the bank on the next day. Specify deviation if any. (100% All months)

4. physical verification of cash on hand for cash sales, petty Cash SV/TV deposits and any other cash and Comments.

5. a) Checking of reconciliation of GSCSC Account with oil Companies and comments on unsettled advances given to oil Companies for purchases.

b) Comments on debit notes received from oil Companies and whether they have been approved by the competent authority.

6. Details about pending Credit notes to be received from Oil Companies for defective cylinders, commissions etc.

7. Physical verification of stocks held in Gas agencies at the End of every six months. Specify variation if any.

8. Recommendations and suggestions for improvement

ઝોન-૧	
<u>Ahmedabad(Rural)</u>	<u>Ahmedabad(City)</u>
1	2
Dhandhuka	Ahmedabad City
Dholka	District office
Sanand	Godown 1to 6
Viramgam	Dascroi Godown
Ahmedabad dsm office	Dal Godown
Gas Agency Navrangpura	
PetrolPump anjali	
Petrol Pump vejapur	
Bavla	
<u>Gandhinagar</u>	<u>Surendranagar</u>
15	16
Dehgam	Chotila
Gandhinagar	Dhrangadhra
Kalol	Lakhtar
Mansa	Limbadi
Kalpataru filling station	Muli
Sector 21, Gandhinagar	Patdi
	Sayla
	Surendranagar City
	District Office
	Chuda
	Wadhwan

ઝોન-૨		
<u>Mahesana</u>	<u>Sabarkantha</u>	<u>Banaskantha</u>
3	4	34
Kadi	Himatnagar	
Kheralu	Idar	<u>Danta</u>
Mahesana	Khedbrahma	<u>Deesa</u>
Vijapur	Prantij	<u>Deodar</u>
Visnagar	Talod	<u>Dhanera</u>
Unja	Vijaynagar	<u>Palanpur</u>
Vadnagar	District Office	<u>Shihori</u>
Mahesana District Office		<u>Tharad</u>
		<u>Vadgam</u>
		<u>Vav</u>
		<u>Dantivada</u>
<u>Patan</u>	<u>Aravalli</u>	<u>Amirgadh</u>
17	18	<u>Bhabhar</u>
Chanasma	Modasa	District Office
Harij	Bhiload	
Patan	Meghraj	
Radhanpur	Malpur	
Sami	Bayad	
Sidhpur	Dhansura	
Varahi	District Office	
District Office		

		<u>ગોન-૩</u>		
<u>Vadodara</u>	<u>Anand</u>	<u>Dahod</u>	<u>Panchmahal</u>	<u>Mahisagar</u>
5	6	21	22	23
Dabhoi	Anand Gdn	Dahod	Godhra	lunavada
Karjan	Borsad	Devgadh Baria	Halol	Virpur
Padra	Khambhat	Limkheda	Kalol	Bala Sinor
Savli	Petlad	Zalod	Shahera	Santrampur
Shinor	Anklav	Fatehpura	Ghogamba	Khanpur/VIRPUR
Vadodara City	District Office	Dhanpur	District Office	Kadana(/SANTRAMPUR
Vagodia		Dahod District Office	Hadap morva	District Office
District Office	Umreth	Garbada		
<u>Chhotaudepur</u>	<u>kheda</u>			
19	20			
Sankheda	Dakor			
Naswadi	Kapadvanj			
Kawat	Matar			
Pavi Jetpur	Mehemdabad			
Chhota Udepur	Nadiad			
	Kathalal			
District Office	District Office			

	<u>ગોળ-૪</u>		
<u>Navsari</u>	<u>Valsad</u>	<u>Dang</u>	<u>Narmada</u>
Bilimora	Dharampur	Ahwa	
Chikhli	Kaprada	Waghai	Dediapada
Jalalpor	Pardi	Kalpataru filling station	Rajpipla
Navsari	Sanjan	Ahwa	Sagbara
Amalsad-1	Valsadcitv	District Office	Tilakvada
VansadA	District Office		District Office
District Office			
<u>Tapi</u>	<u>Surat</u>		
27	28		
Kukarmunda	Bardoli		<u>Bharuch</u>
Songadh	Kadodara		32
Valod	Kim		
Vyara	Madhi		Amod
Uchhal	Mahuva		Ankleshwar
District Office	Mandvi		Bharuch
	Mangrol		Hansot
	Sajipur		Jhagadia
	Navagam (City)		Jambusar
	Rander		Vagra
	Olpad		Valia
	Gas Agency surat		District Office
	District Office		

	<u>ઝોન-૫</u>		
<u>Amreli</u>	<u>Kutchh</u>	<u>Rajkot</u>	<u>Morbi</u>
Amreli	33	13	14
Babra		Dhoraji	Morbi
Damnagar	<u>Anjar</u>	Gondal	Tankara
Dhari	<u>Bhachau</u>	Jam Kadorana	Wankaner
Jafrabad	<u>Bhuj</u>	Jasdan	Halvad
Khambha	<u>Dayapar</u>	Jetpur	Malia-Miyana
Liliya	<u>Khavda</u>	Paddhari	District Office
Rajula	<u>Mandvi</u>	Rajkot City	
Savarkundla	<u>Mundra</u>	Rajkot Taluka	
	<u>Nakhatrana</u>	Kotda Sangani	
Vadiya	<u>dsm</u>	LODHIKA	
	<u>Nalia</u>	Upleta	
	<u>Rapar</u>		

	<u>ઝોન-૬</u>		
<u>Jamnagar</u>	<u>Devbhumi Dwarka</u>	<u>Bhavnagar</u>	<u>Botad</u>
Bhanvad	Dwarka	Bhavnagar City	Ranpur
Dhrol	Khambhaliya	Chitra	Botad
Jamjodhpur	Kalyanpur	Gariadhar	Barvala
Jamnagar City	District	Mahuva	Gadhada
LALPUR	Office	Palitana	District Office
Jodiya		Shihor	
Kalavad		Talaja	
District Office		Vallabhipur	
Jamnagar rural		District Office	
Gir Somnath	Porbandar	Junagadh	
Veraval	Kutiana	Bhesan	
Talala	Porbandar	Junagadh	
Sutrapada	Ranavav	Keshod	
Kodinaar	District Office	Malia Hatina	
Una		Manavadar	
District Office		Mangrol	
		Mendarda	
		Visavadar	
		District Office	
		vanthli	