

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E) RAJASTHAN, JAIPUR.

No. ISW/VLC Change Management/K-93/2023-24

Dated:

INVITING TENDER NOTICE

Sealed bids under two bid system are invited from reputed Computer Consultants/Software Developers/ IT Programmer for the following work: -

<u>Particulars</u>	<u>Date and Time of submission of tender</u>	<u>Date and Time of opening of tenders</u>
Tender for VLC Change Management VLC	20.12.2023, 5:00PM	21.12. 2023, 11:30AM

Sealed bidding documents, (Technical Bid and Financial Bid along with EMD) duly filled in as per the instructions of the Tender Document should be addressed to the Sr. Accounts Officer/ISW Office of the Accountant General (A&E) Rajasthan, Jaipur-302005 and must reach latest by 5:00 pm on 20.12.2023.

1. Scope of work to be carried out:

Scope of work has been mentioned in *Annexure-A*.

2. Technical Bid should be prepared as per the instructions given in the Tender Document along with all required information, documents in support of the minimum eligibility criteria, Valid EMD of requisite amount. (a) Bid Submission Form duly signed and printed on Company's letterhead (b) Signed and Stamped on each page of the tender document. (c) Earnest Money Deposit of Rs.35,000/- (d). Bidder Profile, Form for Financial Capacity are duly filled up (e)All attested supporting document in proof of having fully adhered to minimum eligibility criteria. The Technical Bid should then be kept in a separate sealed envelope, superscribed as "***Technical Bid for VLC Change Management***", with the Name and address of the Bidder.

3. Bidder should prepare **Financial Bid** in the Price Schedule as provided in the Tender Document with mention of (i) Total cost of the job listed in Annexure-I (ii) Amount of GST/ Tax (if required to be paid under rules). Then the Financial bid should be kept in a separate sealed envelope, superscribed "**Financial Bid for VLC Change Management**" with the Name and address of the Bidder.

4. Technical Qualifying Requirement: -

(i) The bidder, should be in the areas of software development for a period of at least three years. The bidder's average annual turnover for the last two completed years as on the date opening of bid from domestic software development business should be at least Rs. 20 lacs. Copies of audited Balance sheets of last 2 years may be enclosed as proof of turnover.

(ii) The bidder should have demonstrable software development experience in large industries/ government departments/ PSUs of handling and executing software jobs of at least Rs. 5 to 10 lakhs each and also should have experience in developing on-line application using Oracle RDBMS.

(iii) The bidder must have experience of Network environment in LINUX RED HAT.

Sr. Dy. Accountant General (Admn.)

BID Details:

Bid Particulars : _____

Name of the Bidder _____

Address of the bidder _____

Contact details of the executive to whom all references shall be made regarding this tender:

Name _____

Designation

Address

Telephone

Fax

Email address

Bidder Seal

Format Of Undertaking, To Be Furnished On Company Letter Head With Regard To
Blacklisting/ Non- Debarment, By Organization

UNDERTAKING REGARDING BLACKLISTING / NON – DEBARMENT

To,

Sr. Deputy Accountant General (Admn),
Office of the Pr. Accountant General(A&E),
Rajasthan, Jaipur-302005.

Sir,

We hereby confirm and declare that we, M/s-----, is not
blacklisted/ De-registered/ debarred by any Government department/ Public Sector Undertaking/
Private Sector/ or any other agency for which we have Executed/Undertaken the works/ Services in
past.

There are no complaints against us regarding delayed supply and refusal of supply for which supply
order granted by the client or Govt. department.

For

Date

Authorized Signatory

Annexure "A"

Scope of work for Change management

(as per SOP issued by the CAG of India and as per other requirements in Finance Accounts and Appropriation Accounts)

- There should be no changes in existing formats of generation of Statements and Appendices of Finance Accounts and Detailed Appropriation Accounts in whole rupees.
- Need for a Separate provision for generation of all Statements and Appendices of FA in natural rounded figures in A4 size as per new SOP:
 - Summarised Statements (1 to 13) in **₹in crore.**
 - Detailed Statements (14 to 22) in **₹in lakh.**
 - Appendices in **₹in lakh.**
- Provision for generation of Appropriation Accounts in natural rounded of figures in A4 size as follows:
 - Summary of Appropriation Accounts in **₹in thousands.**
 - Grant wise abstract (Title Sheet) in **₹in thousands.**
 - Sub/ Group (Scheme/ Sub Scheme) head level figures in **₹in lakh.**
 - Appendix in **₹in thousands.**
- Natural rounded figures of Opening Balances of Heads of Accounts which are closed to Balances should be same as per Closing Balance of previous year.
- New template for getting output in both MS Excel format and .rtf format in VLC for generation of Finance and Appropriation Accounts.
- Concordance table showing variations due to sigma of rounded off figures and grand total rounded off as per absolute figures using appropriate rounding off level for reference of the Audit.
- A module is required for capturing GIAs and submission of UCs against them. Application should be able to generate status of submission of UCs year wise, department/ organisation wise etc.
- Report source for Statement output and AG A4 output should be in single source for avoiding the correctness in multiple tables and forms.
- Old format file names should be changed.

- Requirement of Column *State Fund* and *Central Assistance* in place of Non-plan, Plan and CSS in VLC forms, tables and reports.
- Figures generated by VLC application should have comma as separators :
 - Finance Accounts: Indian system of numeration (.....XX,XX,XXX.XX)
 - Appropriation Accounts:
 - Indian system of numeration for figures in **lakhs**
 -XX,XX,XX,XX for figures in **thousands**
- The new application/module would have to be platform independent and should be compatible to future up-gradation of client operating system, since the earlier version of A4 module was incompatible with current version.

In concordance to above, minor changes in the following Statements and Appendices has to be carried out

- In statement no. 1 & 2, referencing of statements & Appendices are not showing in VLC Report.
- In statement no. 3 & 4, total of Sub Sectors is not generating in VLC Report. Besides, amount less than 1 crore is not generating in Statement no. 4 and some items of Sub Sectors are not generating in for Statement no. 3.
- In statement no. 5, 6 & 7 discrepancies regarding different figures are appearing besides the short comings of non-availability of some information
- Statement no. 9, Annexure to statement no. 15, some part of statement no. 17, statement no. 18, 19 & 20 are not generating from VLC.
- In statement no. 10 (1), Head master needs to be validated whereas charge figures in statement no 11 are not in Italic font.
- Statement no. 12 is not generating correctly.
- Appendix III to XII are not generating from VLC whereas some discrepancies in Appendix I & II are appearing.

Annexure I
Technical Bid

Format for submission of Technical bid for VLC Change Management

1	Name of the Company			
2	Address (with Tel. No., Fax no. & e-mail address)			
3	Contact Number			
4	(a) Registration Number			
	(b) PAN Number			
	(c) GSTN no.			
5	Details of EMD Deposited and cost of Tender			
	Demand Draft/PO Number	Name of the Bank	Amount (in Rs.)	Date

Sr. no.	Particular (copy of supporting documents duly self attested)	Enclosed (Yes or no)	Attached at page no. (page marking compulsory)
6	Total man-days required by the firm to complete the work giving problem age wise details		
7	A letter on the bidder's letter head i.e describing the technical competence (the complete list of software engineers- minimum 3 software engineers on the rolls of the firm with 2 year minimum experience as well as list of engineers whom they will be able to provide to this office in case they are selected.		
8	Latest audited annual financial results (balance sheet and profit & loss Statement) of the bidder for the last 3 years (minimum turnover of Rs. 20 lakh per year is required)		
9	Person signing the bid shall bind the bidder as the 'Constituted Authority of the company/firm.		
10	Latest GST clearance certificate.		
11	At least 3 work orders and 3 satisfactory performance certificate regarding development/ modification/ upgradation of application of similar nature at any Govt./PSU/semi govt. in the last 3 years.		
12	Letter of undertaking regarding the company is not black listed by any Govt./semi Govt. Organization or PSU.		
13	Letter of undertaking regarding acceptance of all the terms and condition of this tender document.		

Dated :

Signature with seal

Annexure II
Financial Bid
Format for submission of Financial bid for VLC Change Management

1. Name and complete address of the firm: (In Block letters):
2. Rates for of VLC Change Management (as mentioned in Annexure “A”)

Sl. No.	Particular	Rate (in INR) (inclusive all Taxes)
1	VLC Change Management (as per scope of work of VLC Change Management mentioned in Annexure “A”)	
Total : Rs. (in words).....		

Dated:

Signature with seal

TERMS AND CONDITIONS FOR
VLC CHANGE MANAGEMENT

The following terms and conditions shall be applicable for awarding the work mentioned in Scope of Work :-

1. The VLC Application is running on Linux Redhat (as OS) and development in Oracle 11g.
2. Your representative may visit the office to study the detail scope of work, during office time with the prior intimation.
3. Bidder should possess an experience of at least 3 years of similar job and deposit/submit tender in sealed envelope on or before the last date as mentioned in tender and should include-
 - Change impact, in man-days required for completion of each activity and financial impact.
 - Deliverables including source code, updation of documentation, training
 - Time schedule for completion of work including training/implementation.
4. Ensure the Printing and all other normal VLC application is functioning smoothly in production environment with Full load of Users.
5. During VLC change management work "Hard Coding" should be avoided.
6. Successful bidder will have to adhere to the Information Security Policy of this office. The information in sever is CONFIDENTIAL and vendor is abide not to disclose the data to third party in any case and also destroy/remove from the storage device (Hard disk/pen drive etc.) of appointed person by the vendor after successful completion of change management in VLC Application.
7. The bidder should give necessary undertaking to rectify occurrence of any errors to the existing application arising from the change management work **free of cost**.
8. The bidder shall be responsible for re-installation of the existing application, operating system, databases, fine-tuning of database and other connected DBA activities during the change management work and will solve any problems that may arise due to this change management work till the warranty of the present scope of work is over without any additional payment.
9. The bidder shall be responsible for making changes, if any required, in the existing forms and reports etc. at no extra cost.
10. No travelling allowance, lodging etc. shall be provided to the vendor.
11. Earnest money of ₹ 35000/- is to be submitted with tender in the form of DD/Banker's Cheque. Performance Guarantee is 10% of the contract value and will be in shape of FDR/Bank Guarantee pledged in favor of PAO IA&AD Jaipur. Relaxation to Micro and Small Enterprises (MSE's) will be applicable as per rule.
12. Warranty period and validity of the Performance Guarantee may be prescribed for period to cover one full cycle of operation of the system (final preparation of Finance Account/Appropriation Accounts which is normally in November month) or one year of this

work, whichever is higher, to ensure stability of the work.

13. The vendor shall be responsible for ensuring all components of the present application work without any problem and any troubleshooting and fine tuning required shall be made by the vendor at no extra cost.
14. All deliverables as included in the agreement or as per system requirement may be provided before issue of completion certificate.
15. Payment will be made on satisfactory completion of the job as per work specifications and after issue of completion certificate by this office. No advance or part payment will be made. No service tax or any other kind of payment will be made. Late payment with interest will not be considered in case of delay issue of payment by office.
16. During execution of the work by the successful tenderer, cost of losses and damage, if any, shall have to be borne by the firm.
17. The firm will be allowed to complete the job on working days of the office during office hours only.
18. The successful bidder will be required to enter into an agreement with the department on a stamp paper of ₹ 500/-.
19. The vendor shall not sublet the whole or part of the works, except where otherwise provided in the order, without the prior written consent of the competent authority of this office. Such consent, if given, shall not relieve the contractor from any liability or obligation under the contract and he shall be responsible for the acts, defaults and neglects of his and any of his agents, servants or workmen.
20. This office does not bind itself to accept the lowest tender and reserves the right to reject any or all the tenders received without assigning any reason whatsoever. Inadequate or incomplete tenders in any respect or the prescribed conditions are not fulfilled are liable to be rejected. Canvassing in any form by the tenderers/vendor will result in rejection of their tenders.
21. Bids can only be submitted/addressed to & in the office at chamber of **Sr. A.O./ISW** in sealed envelope **with marking in BOLD & clearly as "Tender for Change Management in VLC Application"**.
22. In case of any dispute, Jurisdiction place will be Jaipur.
23. A penalty of 1% of tender amount will be imposed *per week* in case of delay of completion of work. However, delay due to unforeseen reasons, decided by this office authority, may be excused.
24. In case the tenderer fails to commence the specified work within 15 days from the date of award or leaves the awarded work mid-way, the Accountant General (A&E) Rajasthan, Jaipur without prejudice to any other right shall have the right to refuse payment for the jobs already executed and also forfeit the Earnest Money Deposit and Performance Guarantee either fully or in part thereof.
25. Accountant General (A&E) Rajasthan, Jaipur reserves the right to reduce/enhance the quality of work, alter the mode of work according to needs or to cancel the award of the work without assigning any reason at any time.
26. Successful bidder will have to adhere to the Information security policy of this office.
27. Income tax and TDS on GST shall be deducted at source at the rate applicable at the time of payment.

28. The source code shall be the property of the office of the AG(A&E) Rajasthan, Jaipur. The firm shall give proper documentation, and source code in media along with hard copy and will not retain the same in full or partially and will not use the same in any manner whatsoever for its own purpose.
29. The firm shall take all precautions not to disclose, divulge and / or disseminate to any third party any confidential information, proprietary information on the Client's business or security arrangements (including but not limited to the Assignment Instructions, Schedules and other subsequent Agreements) and/or business of the Client.
30. The Bidder shall submit his bid in a sealed envelope containing two separate sealed envelopes consisting of (i) Technical Bid and (ii) Financial Bid, clearly superscripting so and the two envelopes shall be kept in another single sealed envelope.
31. The tenders shall remain valid for a period of 120 days from the date of their opening.
32. Bids received after prescribed date of tender document or without Earnest Money Deposit or with incomplete information would be summarily rejected.
33. Conditional tenders will not be considered and straight way rejected. Any attempt to negotiate directly or indirectly on the part of a tenderer with the authority to whom he has submitted the tender or the authority who is competent finally to accept it after he has submitted his tender or any endeavor to secure any interest for an actual or prospective tenderer or to influence by any means the acceptance of a particular tender will render the tender liable for exclusion from consideration.

Standard Operating Procedure (SoP) for Rounding Off of figures in the States' Annual Finance Accounts / Appropriation Accounts

1. As is position

The States' Annual Finance Accounts comprise Detailed Statements and Summarised Statements and Appendices. The Detailed Statements are presented in terms of ₹ in lakh and the Summarised Statements are presented in terms of ₹ in crore.

Generally, the VLC system is able to generate unrounded figures in absolute terms for the respective Statements. Though, it is possible that in certain jurisdictions, VLC may not be able to generate even unrounded figures for certain statements due to absence and / or invalidated figures of opening / closing balances.

Except in certain jurisdictions, most of the VLC systems across the AG's offices follow –

- a) For the Detailed Statements of the Finance Accounts, a top down approach for rounding off the figure is adopted wherein the Grand Total / figure at the highest level of the accounting structure is set as control figure for rounding off the next below level in the classification hierarchy. For example,
 - (i) For the Closing Cash Balance along with Grand/Statement Totals of Receipt and Payments / Revenue Receipts and Capital Receipts, the absolute figures obtained from the VLC are rounded off in lakhs and made control total for rounding off for Part level, which, in turn, serves as the control figure for the next below classification level.
 - (ii) This process involves adjusting rounding off of figures under Sector, Sub-Sector, Major Head, Sub-Major Head and Minor Head to match the control total figure.
- b) The Summarised Statements of Finance Accounts are prepared by rounding off the figures in the Detailed Statements in terms ₹ in crore.
- c) The existing practice of rounding off is based on manual adjustments of figures (as per rules adopted) for matching the figures across different levels and across Statements vis-à-vis Detailed Statements and corresponding / related Summarised Statements. As such, the existing practice is based on manual adjustments to match the control total.
- d) The practice of adjustments and matching renders the figures to manual intervention and has the risk of inaccurate (overstated or understated) presentation.
- e) Figures in the Grant-wise details in the Appropriation Accounts are based on the machine rounded off figures in lakhs up to two decimal places. The Summary of Appropriation Accounts are prepared in thousands of ₹ and is rounding off without any decimal.

2. Proposed Rounding off SoP

2.1 Rounding off principles

The proposed rounding off SoP is based on the following principles / precepts.

- a) Figures / data of all the Statements of the Finance Accounts, as applicable, shall be generated from the VLC in absolute figures, which shall be shared with the respective Audit Office for their audit as part of the certification process of the annual accounts along with statements with rounded off figures.
- b) All parts and sectors of the accounts, Consolidated Fund – Receipts & Expenditure, Public Accounts – various sectors and Contingency Fund will be first prepared in whole of ₹ in Excel.
- c) Respective Statement of Finance Accounts will have its granular component figures (first line of figures, e.g., Major Head level figures for the Statement 4A or Minor Head level figures for Statement 17) machine rounded in Crore or Lakhs as the case may be.
- d) Totals of the entry level rounded figures (component figures) depicted in the statement shall be the sum total for one higher level. All grand totals (e.g., at Major head and Sector level) will be the sum of the sub totals at one lower level.

Illustration:

- (i) For the Statement # 4A, the first entry level figure to be rounded off comprises Major Head such as Elections, Land Revenue, Police, Public Works, Pensions, General Education, etc., and similar heads under different sub-sectors. The Major Head level figures (for Revenue, Capital and Loan and Advances separately) are generated directly from the VLC in absolute figures (the absolute figures for each Major Head are aggregates / sum of their sub-components – Sub-Major, Minor and below present in the VLC) and are rounded off.

The sum total of rounded off figures of all the Major Heads under a Sub-sector is the total for the Sub-sector. For example, the sum total of rounded figure for the Major Heads - Social Security and Welfare, Nutrition and Relief on account of Natural Calamities (all Major Heads) is the total for Sub-sector Social Welfare and Nutrition.

The sum total of the totals for all Sub-sectors under a Sector is the total for the Sector. For example, the sum total of Organs of State, Fiscal Services, Administrative Services and Pension and Misc. General Services (all Sub-sectors) is the total for the Sector 'General Services.

The sum total of the totals for all Sectors is the grand total of the Statements (Consolidated Fund Expenditure). For example, the sum totals of General Services, Social Services, Economic Services, GIA and Contributions, Public Debt, Loans and Advances and Inter-State Settlements is the total for the Consolidated Fund (the grand total for the Statement 4).

[This illustration can be applied, *mutatis mutandis*, for other Statements.]

- (ii) For the Statement # 17, the first entry level figure to be rounded off comprises Minor Head such as Market Loans, Ways and Means Advances, Loan from SBI and other Banks, etc (for Public Debt) and Major Head level such as State Provident Fund, Insurance and Pension Funds, Sinking Funds, etc. (for Other Liabilities) .The Minor / Major Head level figures are generated directly from the VLC in absolute figures (the absolute figures for each Minor / Major Head are aggregates / sum of their sub-components present in the VLC) and are rounded off.

The sum total of rounded off figures of the first entry level components serves as sub-total for the immediate higher level.

The sum total of the sub-totals for all Major Heads (for Public Debt) and for Sectors (for Other Liabilities) is the grand total of the Statements (Public Debt and Other Liabilities).

(Further illustrative guidance is included at the Annexure)

- e) For rounding off 'Round' function in excel / rounded figure directly from VLC is to be adopted.
- For rounding in excel, apply: =ROUND(Number/100000, 2) for two decimal place rounding in Lakhs and =ROUND(Number/10000000, 2) for two decimal place rounding in Crores.
 - For rounding using SQL query, apply: Select mjr_head, round(sum(abtr_dr_amnt)/100000,2) as LAKH_FIG from bk_yr_abs group by mjr_head having sum(abtr_dr_amnt) <>0 order by mjr_head for two decimal place rounding in Lakhs. Use 10000000 / CRORE_FIG for Crore.
- f) Machine rounding shall be followed without adjustments or manual intervention.
- g) Only the Grand Total of any statement after rounding as above will be compared with its corresponding rounded figure based on absolute figure for depicting the resultant difference in footnotes.

Illustration

- (i) For Statement # 4A, the grand total for the Consolidated Fund Expenditure shall comprise of the rounded off totals = General Service + Social Services + Economic Services + Grants-in-Aid & Contributions + Public Debt + Loans and Advances + Inter-State Settlements.
- (ii) The grand total, which is the result of totals of rounded off totals of Sectors shall be compared with the rounded off figure based on absolute figure for Consolidated Fund Expenditure.
- (iii) The difference shall be disclosed as footnote.

For example,

Statement # 4A: Consolidated Fund Expenditure for Year 20xx		
1	Grand Total as sum of rounded off totals of Sectors (₹ crore)	126316.26
2	Grand Total as per the absolute figures (₹) from VLC	1263162527935
3	Grand total as rounded off from absolute figure (₹ crore)	126316.25
4	Difference between (1) and (3) to be disclosed	0.01

- h) The Summary Statements and the Detailed Statements will not be tallied through their grand totals but a footnote “The difference between Summary and Detailed Statements is due to rounding in ₹ Crore/ Lakhs respectively” will be carried.
- i) In case of opening balances carried forward from last year, the balances should be carried forward as the absolute figure in the system.
- j) Figures of previous year (i.e., year ended March 31, 2021) for comparison with the figures for the year ended March 31, 2022 shall be the same as in the last year Finance Accounts. In other words, no recasting of previous year figure is required to comply with the SoP.
- k) Differences for the Statements in the Finance Accounts having two-side entries will be added as an entry “on account of rounding” in Credit or Debit side as may be necessary and further be explained by footnote.
- l) Figures in the Grant-wise details in the Appropriation Accounts shall be machine rounded off in lakhs (use ‘Round’ function in excel / rounded figure directly from VLC) up to two decimal places. The Summary of Appropriation Accounts shall be prepared in thousands of ₹ and rounded off without any decimal (as is the existing practice).

2.2 Rounding off rules

The rounding off shall be machine based and shall meet the following rounding off rule.

- a) For the Detailed Statements of the Finance Accounts and Appendices, rounding off of the absolute figures to the two decimal points to depict the figures in terms of ₹ in lakh (use ‘Round’ function in excel / rounded figure directly from VLC).
- b) For the Summarised Statements of the Finance Accounts, rounding off of the absolute figures to the two decimal points to depict the figures in terms of ₹ in crore (use ‘Round’ function in excel / rounded figure directly from VLC).
- c) Rounding off of the absolute figures to the two decimal points, as relevant to the grant-wise details or the Summary of Appropriation Accounts.

2.3 Rounding off procedure

The rounding off procedure shall, *mutatis mutandis*, include the following steps / processes.

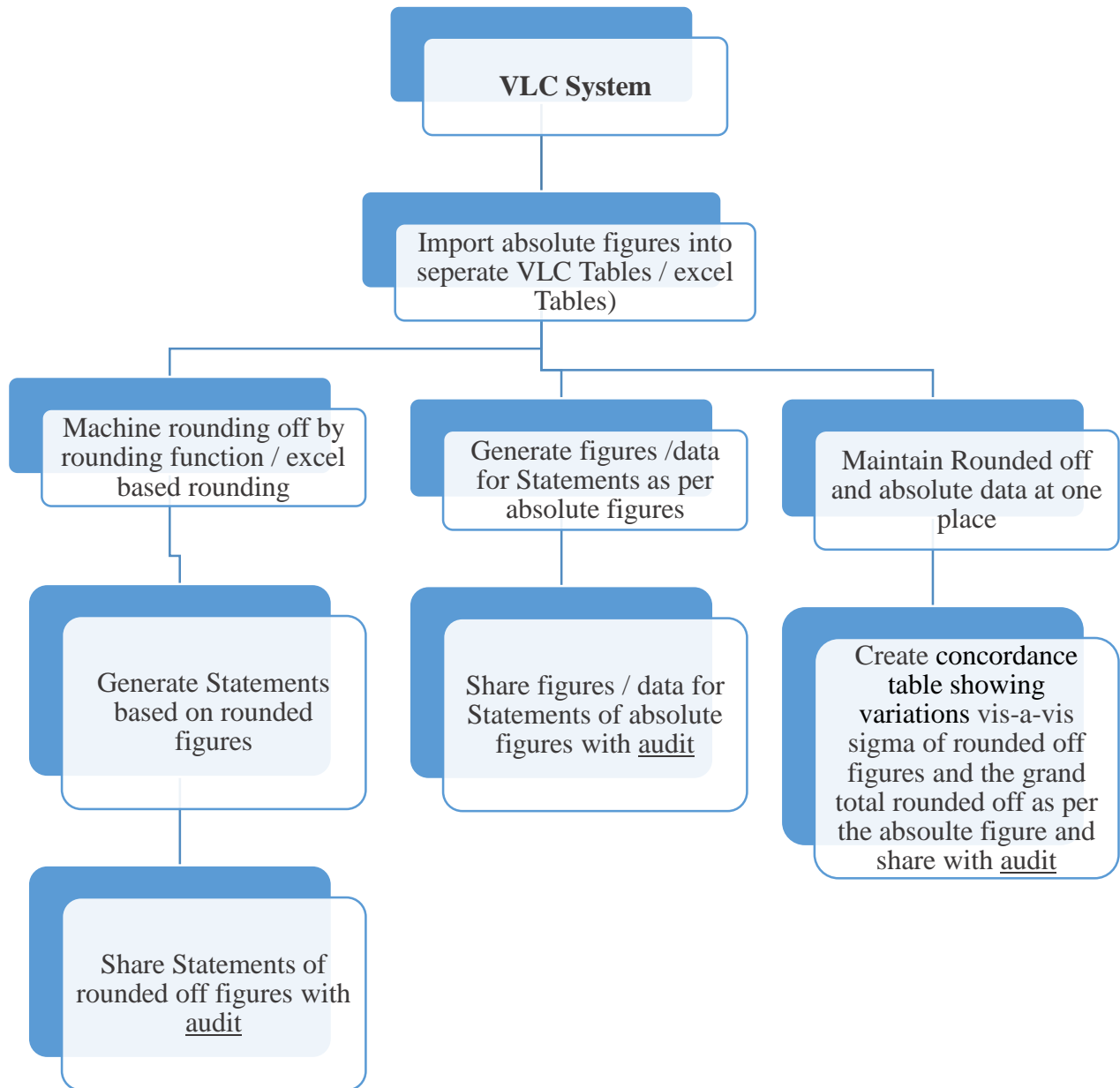
- a) Import absolute data from the VLC as relevant for a statement or subset in a separate VLC table / excel sheet.
- b) Generate figures / data for Statements as per absolute figures.
- c) Administer machine rounding in terms of lakhs and crores as per the levels applicable (use 'Round' function in excel / rounded figure directly from VLC). This shall apply to all the Detailed Statements and Summarised Statements of the Finance Accounts and the Statements of the Appropriation Accounts.
- d) Ensure the absolute figures and rounded off figures are available at the same place / co-located in a separate VLC table / excel sheet to depict the variations.
- e) Machine rounding off has the effect of neutralizing rounding up and rounding down and shall not be subjected to any adjustments.
- f) Generate Statements as per the machine rounded off figures.
- g) Share with audit Statements i.e., in rounded off figures with supporting data of absolute figures from the VLC reports / figures.
- h) A concordance table showing variations due to sigma of rounded off figures and the grand total rounded off as per the absolute figure shall be prepared using appropriate rounding off level for reference of the Audit.

2.4 Presentation of figures in the Annual Accounts

The presentation of figures in the Annual Accounts at present, both in terms of lakh of ₹ and crore of ₹ does not easily render to readability due to mismatch with Indian System of Numeration (ISN), which requires placing comma after first three digits from the right followed by comma after next two digits and then two digits and so on.

To align the presentation of figures with the INS, format mask (e.g., control characters comprising formatting features for representing numerical values on both sides of decimals) for presentation would be used. This needs to be implemented for the Annual Accounts 2021-22. If there are any issues, it may be referred to Hqrs.

2.5 Rounding off flow



Annexure: Illustrations

Illustration: 1 – First stage / component level rounding off and next level treatment of figures for the Statements of the Finance Accounts.

Statement #	Description	First level to be rounded off	Immediate next level treatment	Next 2 nd level treatment
1.	Summarised / derived and aggregate figures (in Cr.)	Aggregate figure / Grand total figure to be taken from the respective statements and rounded off to ₹ crore.		
2.	Summarised / derived figures (in Cr.)	Aggregate figure / Grand total figure to be taken from the respective statements and rounded off to ₹ crore.		
3.	Summarised / derived figures (in Cr.)	Sub-Major Head level (for GIA) / Minor Head Level (for Public Debt) / Sector level for loan and advances/ Major Head Level (rest).	immediate next level as applicable (Major Head / Sub-sector or Sector) to be the sum of the immediate lower level.	As applicable to be the sum of the immediate lower level
4 A.	Summarised / derived figures (in Cr.)	Major Head Level	Sub-sector level	Sector level
4 B.	Summarised figures (in Cr.)	Object Head level from the absolute figure	Total being the machine calculated total	-
5.	Summarised figures (in Cr.)	Major Head level	Next higher level (sub sub-sector or sub-sector) as applicable to be the sum of the immediate lower level.	Sector level
6.	Summarised figures (in Cr.)	Minor Head level (Public Debt) / Sub-sector (Other	Next level as applicable to be the sum of the	Total being the sum total of

Statement #	Description	First level to be rounded off	Immediate next level treatment	Next 2nd level treatment
		Liabilities) / Sector level (Small Savings)	immediate lower level.	rounded figure of levels as applicable
7.	Summarised / derived figures (in Cr.)	Group / entry-wise figures to be collated in absolute terms and to be rounded off to ₹ crore (Sections 1 & 3, Statement 7) / Sub-sector level for Section 2, Statement 7.	Total being sum of the rounded off figures at the immediate lower level.	-
8 & 9.	Summarised figures (in Cr.)	Rounded off to ₹ crore based on the corresponding figures in the respective Detailed Statements	Total being sum of the rounded off figures at the immediate lower level.	-
10.	Summarised figures (in Cr.)	Group / entry-wise figures to be collated in absolute terms and to be rounded off to ₹ crore	Total being sum of the rounded off figures at the immediate lower level.	-
11.	Summarised figures (in Cr.)	Major Head level (Public Debt) / Sub-sector level (Loan and Advances) and Sector level (ISS and Transf to Contingency Fund) / Fund category level for revenue and capital expenditure.	Total being sum of the rounded off figures at the immediate lower level.	-
12.	Summarised figures (in Cr.)	Major Head / Sub-sector / Sector level (as applicable to the first level entry)	Total being sum of the rounded off figures at the immediate lower level.	Total being sum of the rounded off figures at the immediate lower level.
13.	Summarised / derived figures (in Cr.)	Aggregate figure / Grand total figure to be taken from the	Total being sum of the rounded off figures at the	Total being sum of the rounded off figures at the

Statement #	Description	First level to be rounded off	Immediate next level treatment	Next 2nd level treatment
		respective statements and rounded off to ₹ crore.	immediate lower lever.	immediate lower lever.
14.	Detailed (in Lakhs)	Detailed Head / Sub-Head level (GIA) / Minor Head level (rest)	Total being sum of the rounded off figures at the immediate lower lever.	Total being sum of the rounded off figures at the immediate lower lever.
15.	Detailed (in Lakhs)	Minor Head level	Sub-Major - Total being sum of the rounded off figures at the immediate lower lever.	Rest levels - Total being sum of the rounded off figures at the immediate lower lever.
16.	Detailed (in Lakhs)	Sub-head level	Minor head level	Rest levels - Total being sum of the rounded off figures at the immediate lower lever.
17.	Detailed (in Lakhs)	Minor Head level (Public Debt) / Major Head level (Other Libailities)	Next level - Total being sum of the rounded off figures at the immediate lower lever.	Rest levels - Total being sum of the rounded off figures at the immediate lower lever.
18.	Detailed (in Lakhs)	Sub-head level	Minor head level	Rest levels - Total being sum of the rounded off figures at the immediate lower lever.
19.	Detailed (in Lakhs) / External data	Entity level / investment portfolio level	Next level - Total being sum of the rounded off figures at the immediate lower lever.	Rest levels - Total being sum of the rounded off figures at the immediate lower lever.
20.	Detailed (in Lakhs) / External data	Entity level	Next level / grouping level - Total being sum of the rounded off	Rest levels - Total being sum of the rounded off figures

Statement #	Description	First level to be rounded off	Immediate next level treatment	Next 2nd level treatment
			figures at the immediate lower level.	at the immediate lower level.
21.	Detailed (in Lakhs) / External data	Minor Head level	Sub-Major head level - Total being sum of the rounded off figures at the immediate lower level.	Major head / sub-sector / sector - Total being sum of the rounded off figures at the immediate lower level.
22.	Detailed (in Lakhs)	Minor Head level	Sub-Major head level - Total being sum of the rounded off figures at the immediate lower level.	Major head / sub-sector / sector - Total being sum of the rounded off figures at the immediate lower level.

Note: Differences due to rounding off for the Statements in the Finance Accounts having two-side entries will be added as an entry “on account of rounding” in Credit or Debit side as may be necessary and further be explained by footnote.

This shall apply to Statements # 1, 2, 12 and 13.

Illustration 2: Examples of Statement 4A & 17

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)				
A. EXPENDITURE BY FUNCTION				
(₹ in crore)				
Description	Revenue	Capital	Loans and Advances	Total
1	2	3	4	5
A.3				
Administrative Services	8025.70	210.99		8236.69
Public Service Commission	22.86			22.86
Secretariat - General Services	215.30			215.30
District Administration	368.56			368.56
Treasury and Accounts Administration	60.22			60.22
Police	6138.20	95.44		6233.64
Jails	238.04			238.04
Supplies and Disposals	2.68			2.68
Stationery and Printing	25.34			25.34
Public Works	383.86	96.51		480.37
Vigilance	55.81			55.81
Other Administrative Services	514.83	19.04		533.87

Sum total of rounded figures in columns i.e.,
(5) = (2) + (3) + (4)

Machine rounded off from the absolute figures generated from VLC

17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(a) Statement of Public Debt and other obligations

Description of Debt	Balance on 1 April 2020 Rounded (Lakh)	Additions during the year Rounded (Lakh)	Discharges during the year Rounded (Lakh)	Balance on 31 March 2021 Rounded (Lakh)
1	2	3B	4B	5B
E. Public Debt -				
6003 Internal Debt of the State Government-				
101 Market Loans				
(a) Market Loans bearing Interest (1)	12821767.00	3299500.00	952800.00	15168467.00
(b) Market Loans not bearing Interest (1)	4.05		0.80	3.25
105 Loans from the National Bank for Agriculture and Rural	179655.06	60000.00	46763.23	192891.83
106 Compensation and other Bonds	1562826.00			1562826.00
107 Loans from the State Bank of India and other Banks	2728789.47		103960.84	2624828.64
108 Loans from National Co-operative Development Corporation	4175.00			4175.00
109 Loans from other Institutions	-401.66		-987.44	585.78
110 Ways and Means Advances from the Reserve Bank of India		2130854.00	2130854.00	
111 Special Securities issued to National Small Savings Fund of the Central Government	1669390.68		183794.22	1485596.46
Total (6003)	18966205.60	5490354.00	3417185.65	21039373.96

Balance as per previous
year closing figure

Rounded off from
absolute figures

Rounded off total
= (2) + 3B - 4B.

Sum of components
rounded figures