

OFFICE OF THE ACCOUNTANT GENERAL (A&E), GUJARAT, RAJKOT

Tender Notice : 06/2023

No. ITS Cell/Change Management of VLC/2023/13
Date : 16.06.2023

Office of the Accountant General (A&E), Gujarat (hereinafter referred to as "Office") invites sealed quotations from reputed agencies/firms for the Change Management in VLC Application at Ahmedabad and Rajkot Office.

Sealed quotations addressed to the "Sr. Dy. Accountant General/Administration, Office of the Accountant General (A&E), Gujarat, Rajkot, Race Course Road, Near Kishanpara Chowk, Rajkot – 360001 should reach latest by 16.00 hours on 26.06.2023. Tenders received after due time and time will be rejected. No reasons will be accepted for late receipt of bid/quotation offer. Incomplete and conditional bid submission will not be accepted. The tender details may be downloaded from this office website <https://cag.gov.in/ae/gujarat/en/tenders>. The Competent Authority of Office reserves the right to cancel any or all the tenders without assigning any reason and the decision of the Competent Authority of this office shall be final and binding.

The bid document placed in sealed envelope should be superscribed as "Change Management of VLC Application". Documents of technical bid and Financial quote placed in envelope should be superscribed as "Technical Bid documents" and "Financial Bid" respectively.

All efforts have been made to avoid errors while drafting this tender document, the Bidder is advised to check the same carefully. No claim on account of an error in the tender document shall be considered.

Any query regarding Change Management of VLC Application may be made during the working days and between working hours to Sr. Accounts Officer/ITS Cell on Phone : 0281-2441600 to 06, Ext. 242.

Sd/-

Sr. Dy. Accountant General/Administration

Scope of the work

Sr. No.	Points requires Change Management in VLC
1)	Rounding off figure and comma separators as per new SoP issued by the CA wing. Simultaneously, system's ability to generate unrounded figure (whole rupees figures) as OB addition/deletion and CB etc. for validation with rounded figures for FA & AA by internal audit local audit, inspection team Hqrs team.
2)	Facility to update Operation balances of Heads of Accounts, which are closing to balances by unrounded figures as per new guidelines.
3)	Availability of unrounded figures for Audit using Computed aided Audit Tools.
4)	Facility to differentiate between conditional and unconditional Grants-in-aid for monitoring the UCs.

The SOP of Change Management of VLC application in Annexure-'A' is attached to this document.

General terms and conditions :

- 1) Change Management of VLC application will be conducted on local webserver. No work is allowed to be done on the main/live production server.
- 2) Vendor teams should be well conversant with Oracle, SQL Server, PL/SQL, Oracle Weblogic server and Oracle front end tools.
- 3) Local vendors will be preferred who has knowledge and experience of the existing VLC System of this office.
- 4) The vendor has to strictly observe all IT Security Manuals of this office.
- 5) No passwords or any other credentials should be shared during the scope of work with other agencies/vendors/third parties.
- 6) The rate quoted in the financial bid will be final and no other charges will be paid on any reasons.
- 7) No travelling allowance, food allowance or lodging allowance will be paid by this office to the vendor.
- 8) This office reserves the right to terminate the contract at any time during the term of this contract and the decision of this office will be final and binding to the vendor.
- 9) The subletting of the contract is not allowed except without prior written consent of the competent authority of this office.
- 10) If any defect or unsatisfactory work is found during the contract period, the office will enforce the penalty decided by the competent authority of this office.
- 11) Tax deductions at source and GST or any other charges are applicable as per prevailing laws.
- 12) Payment will be released on satisfactory completion of the work. No advance payment or part payments will be made.
- 13) The bid security for an amount of Rs. 25000/- should be submitted in form of demand draft in favour of Pay and Accounts Officer/IAAD payable at Rajkot.
- 14) The bid security will be refunded after finalisation of bid process.
- 15) No interest will be paid on bid security amount.
- 16) The successful bidder has to submit Performance Security deposit of 10% of the contract amount. The performance security deposit should be submitted in the form of demand draft in favour of Pay and Accounts Officer/IAAD payable at Rajkot.
- 17) The security deposit will remain valid for the period of sixty days beyond the date of successful completion of work.
- 18) The vendor shall submit a warranty certificate for minimum one year from the date of successful completion of the work of change management.

- 19) After successful completion of the work, vendor shall submit Manual, or any other respective document prepared for the work.
- 20) All the source codes should be provided to this office.
- 21) Training related to the scope of work shall be provided to the staff members of this office.
- 22) During the scope of work, if any impact on the functional existing forms, reports or database, vendor must rectify the same and ensure the total functionality of the existing system.
- 23) Vendors who are eligible for exemption from submission of Security Deposit, required to submit documentary proof for exemption of EMD along with tender document.

Sd/-

Sr. Accounts Officer/ITS Cell

Annexure – ‘A’

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.

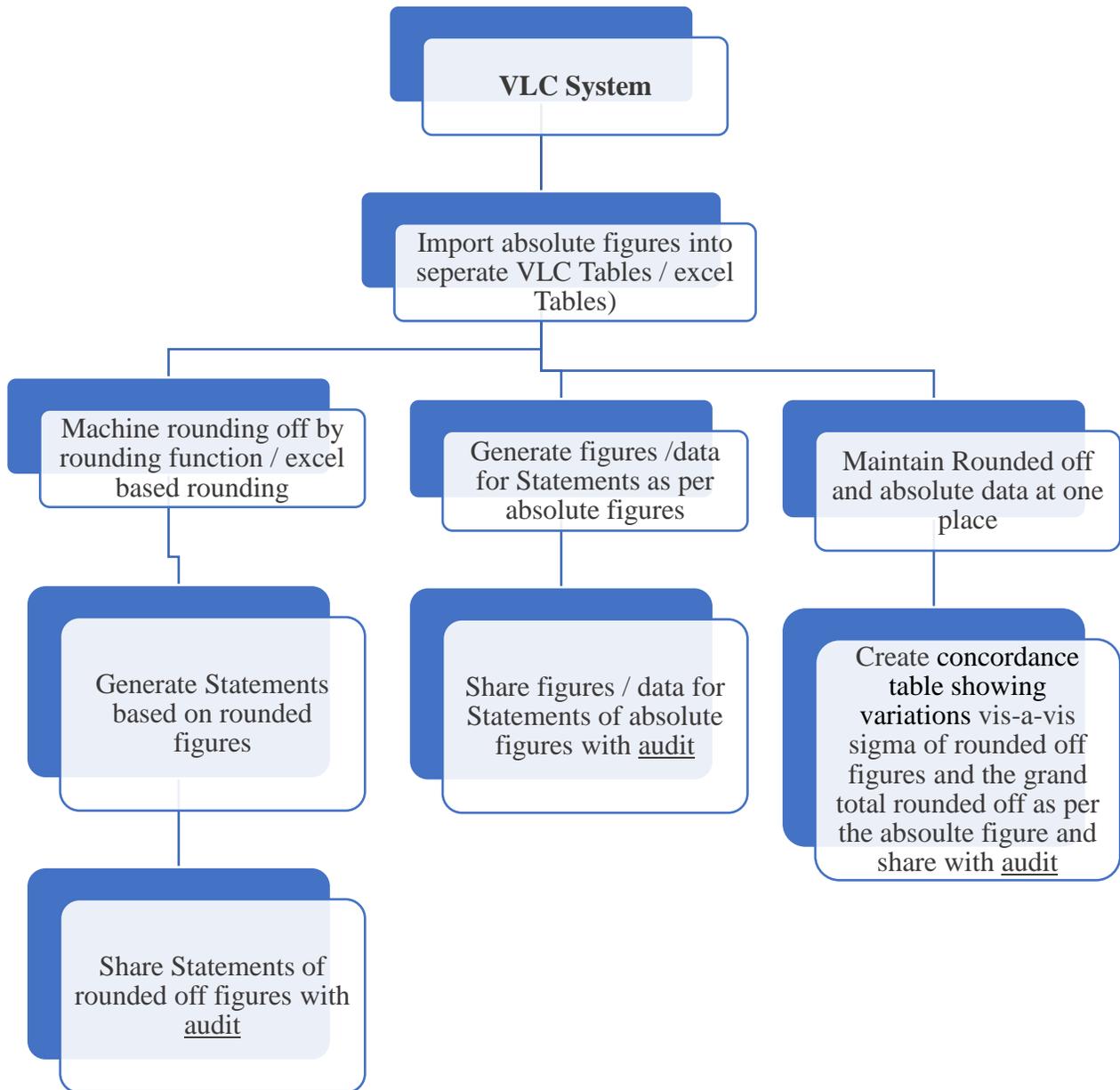
- a) Import absolute data from the VLC as relevant for a statement or subset in a separate VLC table / excel sheet.
- b) Generate figures / data for Statements as per absolute figures.
- c) Administer machine rounding in terms of lakhs and crores as per the levels applicable (use 'Round' function in 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 2 nd 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
Supplies and Disposals				2.68
Stationery and Printing				25.34
Public Works	583.86	96.51		480.37
Vigilance	55.81			55.81
Other Administrative Services	514.83	19.04		533.87

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	179655.00	60000.00	15763.23	192891.83
106 Compensation and other Bonds	1562826.00			1562826.00
107 Loans from the State Bank of India and other Banks	272871.00		960.84	2624828.64
108 Loans from National Co-operative Development Corporation	4175.00			4175.00
109 Loans from other Institutions	-4175.00		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