

**HIMACHAL PRADESH
STATE ELECTRONICS
DEVELOPMENT
CORPORATION
LIMITED**



**1st & Ground Floor, I.T.
Bhawan, Mehli, Shimla -171 013
Tel. No. 0177-2623394, 2623513
FAX:0177-2626320
Website : www.hpsedc.in**

No. SEDC/ST/DSC/2k26-1307

Date: 06/06/2026

**E-TENDER NOTICE
FOR
Rate Contract for Procurement of Digital Signature Certificate**

H.P. State Electronics Development Corporation Ltd. invites e-tender for procurement of Digital Signature Certificate for various departments in Himachal Pradesh.

Interested Bidders may submit their e-bids for above mentioned item online. The rates of these items will be valid for two years from the date of issuance of award letter. The tender documents containing details of quantity, Specifications etc., and other terms & conditions are available at e-procurement portal <https://hptenders.gov.in> and www.hpsedc.in. The interested bidders can submit their e-bids through e-tender portal <https://hptenders.gov.in> as per dates & time given below:

Date of Publication	: 06/06/2026
Pre bid meeting	: Pre-Bid meeting will also be held on 16/06/2026 at 11:30AM through video conference. Video Conferencing link is as under: https://meet.google.com/brz-gnzh-ycr
Start Date & Time of Submission	: 22/06/2026 at 11:00AM
Last Date for submission of online bid	: 06/07/2026 upto 2:30PM
Opening of eligibly and Technical BID	: 07/07/2026 upto 2:30PM

Eligibility-cum-Technical & Financial Bids will be opened in the O/o the Managing Director, H.P. State Electronics Development Corporation Ltd., 1st Floor, IT Bhawan Shimla-171013. Managing Director, HPSEDC reserves the right to accept/ reject any tender without assigning any reason whatsoever. If any changes required in the tender, it will be intimated through Corrigendum via website www.hpsedc.in and <https://hptenders.gov.in> only.

INSTRUCTIONS TO BIDDERS FOR ELECTRONIC TENDERING SYSTEM

○ **Registration of bidders on e-Procurement Portal:-**

- All the bidders intending to participate in the tender processed online are required to get registered on the centralized e-Procurement Portal i.e. <https://www.hptenders.gov.in>. Please visit this website for more details. In case of any problem in registration, please contact on toll free No. 1800-3070-2232

○ **Obtaining a Digital Certificate:**

- The Bids submitted online should be encrypted and signed electronically with a Digital Certificate to establish the identity of the bidder bidding online. These Digital Certificates are issued by an approved Certifying Authority, by the Controller of Certifying Authorities, Government of India.
- The bidders may obtain Class-II or III digital signature certificate from any Certifying Authority or Sub-certifying Authority authorized by the Controller of Certifying Authorities or may obtain information and application format and documents required for the issue of digital certificate from:
- Bid for a particular tender must be submitted online using the digital certificate (Encryption & Signing), which is used to encrypt and sign the data during of bid preparation stage. In case, during the process of a particular tender, the user loses his digital certificate (due to virus attack, hardware problem, operating system or any other problem) he will not be able to submit the bid online. Hence, the users are advised to keep a backup of the certificate and also keep the copies at safe place under proper security (for its use in case of emergencies).
- In case of online tendering, if the digital certificate issued to the authorized user of a firm is used for signing and submitting a bid, it will be considered equivalent to a no objection certificate/power of attorney /lawful authorization to that User. The firm has to authorize a specific individual through an authorization certificate signed by all partners to use the digital certificate as per Indian Information Technology Act 2000.

Unless the certificates are revoked, it will be assumed to represent adequate authority of the user to bid on behalf of the company/firm in the department tenders as per Information Technology Act 2000. The digital signature of this authorized user will be binding on the firm.

- In case of any change in the authorization, it shall be the responsibility of management/ partners of the company/firm to inform the certifying authority about the change and to obtain the digital signatures of the new person / user on behalf of the firm / company. The procedure for application of a digital certificate however will remain the same for the new user.
- The same procedure holds true for the authorized users in a private/public limited company. In this case, the authorization certificate will have to be signed by the directors of the company.

- **Pre-requisites for online bidding:**
 - In order to bid online on the portal <https://www.hptenders.gov.in>, the user machine must be updated with the latest Java & DC setup. The link for downloading latest java applet & DC setup are available on the Home page of the e-tendering Portal.
- **Online Viewing of Detailed Notice Inviting Tenders (N.I.T.) :**
 - The bidders can view the detailed N.I.T and the time schedule (Key Dates) for all the tenders floated through the single portal e-Procurement system on the Home Page at <https://www.hptenders.gov.in>
- **Download of Tender Documents:**
 - The tender documents can be downloaded free of cost from the e-Procurement portal <https://www.hptenders.gov.in> and www.hpsedc.gov.in.
- **Key Dates:**
 - The bidders are strictly advised to follow dates and times as indicated in the online Notice Inviting Tenders. The date and time shall be binding on all bidders. All online activities are time tracked and the system enforces time locks that ensure that no activity or transaction can take place outside the start and end dates and the time of the stage as defined in the online Notice Inviting Tenders.
- **Bid Preparation (Qualification & Financial)**
 - Payment of Tender Document Fee& EMD of online Bids: The payment for Tender document fee and EMD can be made as mentioned in General Terms & Conditions in this tender.
 - The bidders shall upload their eligibility-cum-technical offer containing documents, qualifying criteria, technical specifications, schedule of deliveries, and all other terms and conditions except the rates (price bid).
 - The bidders shall quote the prices in price bid format only.
 - If bidder fails to complete the Online Bid Preparation at Submission stage on the stipulated date and time, his/hers bid will be considered as bid not submitted, and hence not appear during tender opening stage.
 - Bidders participating in online tenders shall check the validity of his/her Digital Signature Certificate before participating in the online Tenders at the portal <https://www.hptenders.gov.in>.
 - For help manual please refer to the 'Home Page' of the e-Procurement website at <https://www.hptenders.gov.in>., and click on the available link 'How to .. ?' to download the file.

- Post registration, bidder shall proceed for bidding by using both his digital certificates (one each for encryption and signing). Bidder shall proceed to select the tender he is interested in.
- NB: Any changes/corrigendum/revise d tender related to this Tender Document will be published on our website www.hpsedc.in and <https://hptenders.gov.in>. Therefore, prospective bidders are requested to see the updates on these websites regularly.

General Terms & Conditions of the e-tender for purchase of equipment(s) are as under:

- a. Bidder should be a limited company (Public/Private) registered in India under the companies Act, 1956/2013 for the last 3 years as on RFP issuance date.

Certificate of Incorporation, PAN, TAN, GSTIN Certificate and any other tax related document if applicable, along with the copies of Memorandum of Association and Articles of Association are required to be submitted along with the eligibility bid.

- b. The bidder should have a minimum average annual turnover of Rs. 50 Lacs during the last three financial years i.e. 2022-23, 2023-24 & 2024-25.

Copy of the audited balance sheet/certificate from the Chartered Accountant of the company showing profit, Net-worth and Turnover of the company for the consecutive last three financial years i.e. 2022-23, 2023-24 & 2024-25 should be submitted.

- c. The bidder should have positive net-worth in two years from the last three financial years i.e. 2022-23, 2023-24 & 2024-25.

Copy of the audited balance sheet/certificate from the Chartered Accountant of the company showing profit, Net-worth and Turnover of the company for the consecutive last three financial years i.e. 2022-23, 2023-24 & 2024-25 should be submitted.

- d. The bidder should be an OEM or their authorized representative in India. In case OEM participates in the tender process directly, authorized representative will not be permitted to participate in the same tender process.

Undertaking / Power of Attorney (PoA) from the OEM mentioning a clause that OEM will provide support services during warranty period if the bidder authorized by them fails to perform.

In case of an authorized representative, a letter of authorization (MAF) Authorization Form from original manufacturer / solution developer must be furnished in original duly signed.

- e. The bidder should have proven experience of providing the support for minimum 2000 Digital Signature certificates along with cryptographic USB Token during the last three financial years (2022-23, 2023-24 & 2024-25) for the departments of the Central/ State Governments Deptt. / PSUs of Central/ State Govt.

Documentary evidence with relevant copies of Purchase Order along with reference letter from the respective organization including names of clients with Phone, E-Mail IDs etc. to be submitted.

- f. The Bidder should provide the contact details (email id's and phone numbers) and escalation process for handling technical issues raised.
- g. The bidder should have deposited:
 - Tender Document Fee of Rs. 2000/- (Rs. Two Thousand only) in favour of Managing Director, H.P. State Electronics Development Corporation, 1st Floor, I.T. Bhawan, Mehli, Shimla-171013, online through e-procurement portal.
 - Earnest Money Deposit (EMD) of Rs. 50,000/- (Rs. Fifty Thousand only) of the bid value, valid for 180 days in favour of Managing Director, H.P. State Electronics Development Corporation, 1st Floor, I.T. Bhawan, Mehli, Shimla-171013 through DD/RTGS. EMD may be submitted through RTGS in HPSEDC Account no. 050010200006521, IFS Code: UTIB0000050, Axis Bank, SDA Complex, Shimla-9, HP.
- h. The bidder should submit the declaration of acceptance of terms and conditions as per **Form-A**.
- i. The Bidder should not have been declared ineligible at the time of bid submission and at the time of placing of supply order due to corrupt and fraudulent practices with any of the departments of the Central, State Governments Deptt. and PSUs of Central/ State Govt. as per **Form-B**.
- j. The bidder should submit Authorization letter from OEM for item on the format at **Proforma-C**.

Note: Exemption, if any in w.r.t. MSME or any other terms & conditions of this document, will be as per Notification No. 4-Ind/SP/Misc/F/6-10/4/80-Vol-V dated 16.05.2020 issued by Controller of Stores Himachal Pradesh or any other orders issued by Govt. of Himachal Pradesh in case the committee deems it fit.

Other bidders may be given opportunity to match the prices of L1 bidder if tender committee deems fit to ensure healthy competition and timely supply of item. Therefore, bidders are advised to quote their best rates.

User Type: Individual Departmental Users

The DSC should comply with all the provision of the CCA Rules/ IT Act 2000 and all of the amendments issued from time to time.

1. **Delivery:** FOR within 4 weeks after issue of purchase order.
2. **Payment:**

Payment shall be made in two instalments.

- 2.1. **First Instalment:** First Instalment shall be paid after delivery of the Goods. 1st instalment shall be regulated in such a manner that the total payment after delivery is 85% of the order value. A claim for first instalment shall be staked by the Supplier when he has supplied 100% ordered equipment(s). The payment will be made after receipt of duly acknowledged delivery

challan(s) & invoice(s), as required by the Purchaser.

- 2.2. Second Instalment:** Remaining 15% amount shall be released to the supplier within two weeks of complete delivery of the ordered items and its installation and execution of Performance Bank Guarantee @3% of the total order value (as performance security) valid upto 27 months for proper maintenance during warranty period to safeguard the purchaser against timely delivery/installation and maintenance of ordered equipment(s) during the currency of the contract and thereafter EMD will be released.

3. Delays in the Supplier's Performance:

- 3.1. Delivery of the goods and the performance of services shall be made by the Supplier in accordance with the time schedule specified by the Purchaser.
- 3.2. Any unjustifiable delay by the Supplier in the performance of his delivery or after sales delivery obligation may render the Supplier liable to any or all the following:
- i. forfeiture of its performance security/EMD,
 - ii. imposition of liquidated damages @Rs 50/- per day per equipment of the unfulfilled order.
 - iii. termination of the contract and risk purchase at Supplier's risk
 - iv. initiation of any other legal proceedings leading to blacklisting.

- 4. Warranty and Support:** The bidder must ensure that the supplied equipment(s) should be maintained in warranty period.

5. Performance Security:

- 5.1. Performance Security for delivery/ installation and maintenance during warranty period should be submitted as 3% of order value to this office.
- 5.2. The proceeds of the Performance Bank Guarantee/ additional Performance Bank Guarantee as Security shall be payable to the Purchaser as compensation for any loss resulting from the Supplier's failure to complete his obligations under this Contract. The Purchaser may claim such compensation in addition to initiating any other legal proceedings.
- 5.3. The Performance Bank Guarantee, regarding delivery & installation will be discharged by the Purchaser and returned to the Supplier not later than 30 days following the date of completion of the Supplier's performance related obligations, under the Contract for excluding after sales maintenance.

6. AFTER SALES SERVICES:

Comprehensive Warranty:

- 6.1. The Supplier shall provide Comprehensive on-site OEM warranty. The warranty shall cover the Software, Labour and all the hardware parts including updation/upgradation (free of cost) of the Operating System/firmware.

- 6.2. The supplier will provide prompt after sales support and shall attend any complaint not later than 24 hours. The minor and major defects shall be rectified not later than 36 hours. If defect is not rectified within the time stipulated as above penalty as prescribed at clause No. 6.3 by the Purchaser will be imposed. However, the penalty in such instances shall not exceed 10% of the equipment(s) cost against a non-attendance/ non rectification of defects against a service call.
- 6.3. Imposition of penalty @Rs 50/- per day per equipment and penalty shall not exceed 10% of the equipment cost.
7. The amount of non-delivery of products as mentioned in Clause No. 3: **Delays in the Supplier's Performance** and Clause No. 6: **After Sale Services** may be adjusted/ recovered or set-off against any sum payable to the bidder against any other contract with HPSEDC or with State Government. The amount shown against that shall be withheld to be adjusted against the compensation levied as mentioned above. Recovering or deducting of this amount on failure of delivery/ delay in delivery or not providing services in time bound manner, shall be automatic deducted without any notice to the concerned bidder.

The Managing Director, HPSEDC, will reserve the right to relax/ decrease the penalties or release recovered amount without giving any interest to the bidder(s), after receiving justified/ reasonable reasons by the bidder(s).

8. **Any Dispute shall be subject to Shimla jurisdiction only.**

Bid Submission:

The Bidder will prepare the bid in two parts.

I. ELIGIBILITY-CUM-TECHNICAL CLAIM:

In support of his eligibility-cum-technical, a Bidder must submit documents as mentioned in Sr. No. a to j.

Packet-I (Fee & other Eligibility-cum-Technical Documents) (to be uploaded in Fee Packet on e-procurement portal)

II. COMMERCIAL BID:

Commercial Bids of only eligible and technically qualified bidders will be opened as per the date notified by the purchaser on its website (<https://hptender.gov.in>). Those technically qualified bidders which have also deposited the tender cost and Bid Security shall be termed as Substantially Responsive (i.e. eligible and technically qualified and have also deposited Bid

Security & tender cost). The Tender Committee's determination of a Bid's responsiveness is to be based on the contents of the Bid itself and not on any extrinsic evidence. However, while determining the responsiveness of various Bidders, the Tender Committee may waive off any minor infirmity, which does not constitute a material deviation. The decision of the Tender Committee in this regard shall be final.

The bidder will submit their Commercial Bids online as per BOQ in Packet-2 on the e-procurement portal.

- (i) Sample BOQ /Price Bid will be as per **Schedule I**.
- (ii) Bidders can participate for all items as mentioned in the BOQ & EMD will be submitted accordingly for each item individually. L1 will be declared by the Corporation on lowest quoted (L1) rate for the particular item in the list in Annexure-
"I".
- (iii) Further, multiple BoQ's against this tender for each item will be floated separately and lowest quote item wise against each BoQ would be selected as L1.

Annexure-I

Minimum Technical Specification of Items purchased against this tender is as under. The approx. qty. mentioned with each item may increase or decrease as per End Customer Department requirement:

Technical Specifications and compliance sheets, is as under:

The user type required will be both Individual and Individual with organisation name. The order will be placed as per the discretion of the Customer Department.

Sl. No.	Specification	Compliance (Yes/No)
Digital Certificates		
1	Digital/Encryption Certificate issued should be legally valid as per the Indian IT Act 2000 read with IT (Amendment) Act 2008.	
USB Cryptographic Token		
2	The proposed Cryptographic Token should store Private Keys, multiple certificates and sensitive data.	
3	The Cryptographic Hardware Token should be compliant as per latest CCA compliance guidelines i.e. FIPS 140- 2 level 2 compliant.	
4	Supplied Cryptographic Token should auto Driver USB (No Driver CD required).	
5	Supplied Cryptographic Token should be 2048 bit compatible.	
6	The proposed Cryptographic token should be USB pluggable.	
7	USB token & the supplied software should be compatible with all kind of Operating Systems available in market.	
8	Supplied Token should be compatible with all leading web browser.	
9	Two years comprehensive onsite warranty	

FORM-A

**DECLARATION REGARDING ACCEPTANCE OF TERMS & CONDITIONS CONTAINED IN
THE TENDER DOCUMENT**

To

**The Managing Director,
H.P. State Electronics Development Corporation Ltd.,
1st Floor, IT Bhawan, Mehli, Shimla-171013.**

Sir,

I have carefully gone through the Terms & Conditions contained in the Tender Document [No.: **SEDC/ST/DSC/2k26-1307**] regarding Procurement of Digital Signature Certificate by HPSEDC. I declare that all the provisions of this Tender Document and subsequently issued corrigendum(s) contained in all the clauses and modified through corrigendum(s)/ clarifications are acceptable to my Company/firm. I further certify that I am an authorised signatory of my company and am, therefore, competent to make this declaration.

Yours truly,

Name: _____

Designation: _____

Company: _____

Address: _____

Contact No:

Email-id:

FORM-B

DECLARATION REGARDING PAST PERFORMANCE

To

**The Managing Director,
H.P. State Electronics Development Corporation Ltd.,
1st Floor, IT Bhawan, Mehli, Shimla-13.**

Sir,

I have carefully gone through the Terms & Conditions contained in the Tender Document [No.: **No.: SEDC/ST/DSC/2k26-1307**] regarding Procurement of Digital Signature Certificate by HPSEDC. I hereby declare that my company has not been debarred/black listed by any Government / Semi Government organizations for quality/ service products nor is there any pending dispute regarding short shipment/ installation/service. I further certify that I am an authorized signatory of my company and am, therefore, competent to make this declaration.

Yours truly,

Name: _____

Designation: _____

Company: _____

Address: _____

Contact No:

Email-id:

PROFORMA – C
(Declaration by the O.E.M.)

To

Date:

**The Managing Director,
H.P. State Electronics Development Corporation Ltd.,
First Floor, IT Bhawan, Mehli, Shimla- 171013.**

Subject: Authorisation to distributor for tender No.: SEDC/ST/DSC/2k26-1307

Dear Sir,

Please refer to your Notice Inviting Tenders for Procurement of Digital Signature Certificate published in “Indian Express” and “The Hindu”.

M/s _____(Bidder), who is our reliable distributor for the last _____years, is hereby authorised to quote on our behalf for this prestigious tender. M/s _____(Bidder) is likely to continue as our business partner during _____ years to come. We undertake the following regarding the supply of these equipment(s)/ peripherals etc.

1. The _____ (name of the item(s)) supplied in this tender shall be manufactured by us as per the specifications required by the Purchaser. M/s _____(Bidder) shall not be allowed to do any hardware integration on our equipment.
2. It will be ensured that in the event of being awarded the contract the above mentioned item will be delivered by M/s _____(Bidder) & maintained by M/s _____(ASP) properly as per the conditions of the contract. For this purpose, we shall provide M/S _____ necessary technical support including technical updates, & spares to the ASP. If M/s _____ fails to maintain the equipment(s) for any reason what-so-ever, we shall make alternative arrangements for proper maintenance of these equipment(s) during the warranty period. We shall provide full support back up to the Bidder/ASP. On the whole, it shall be ensured that the clauses regarding service and maintenance of equipment(s) do not get diluted in implementation due to non-availability of spares and lack of technical inputs from our side.
3. If due to any reason whatsoever, the tie up between our Company & M/s _____(Bidder) or M/s _____(ASP) breaks down subsequently, we shall make necessary alternatives arrangements for honouring the terms of the contract.

Yours very truly,

Name: _____
Designation: _____
Company: _____

SCHEDULE - I

SAMPLE OF PRICE SCHEDULE/BOQ

(to be completed by bidder as per the format available on e-procurement portal <https://hptenders.gov.in>)

PRICE SCHEDULE									
(DOMESTIC TENDERS - RATES ARE TO GIVEN IN RUPEES (INR) ONLY)									
(This BOQ template must not be modified/replaced by the bidder and the same should be uploaded after filling the relevant columns, else the bidder is liable to be rejected for this tender. Bidders are allowed to enter the Bidder Name and Values only)									
Sl. No.	Item Description	Qty	Units	BASIC RATE with installation (if any) and two year warranty In Figures To be entered by the Bidder in Rs. P	GST Amount in percentage (%)	GST amount in Rupees	Unit Price with GST	Gross Bid Value Inclusive installation and Taxes (for two year onsite OEM warranty)	TOTAL AMOUNT In Words
1	Class -III with signing only	500	Nos			0.00	0.00	0.00	INR Zero Only
2	Class -III with signing and encryption	500	Nos			0.00	0.00	0.00	INR Zero Only
Total in Figures								0.00	INR Zero Only
Quoted Rate in Words		INR Zero Only							

Latest instructions for bidders:

- I. Any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority.
- II. "Bidder" (including the term 'tenderer', 'consultant' or 'service provider' in certain contexts) means any person or firm or company, including any member of a consortium or joint venture (that is an association of several persons, or firms or companies), every artificial juridical person not falling in any of the descriptions of bidders stated hereinbefore, including any agency branch or office controlled by such person, participating in a procurement process.
- III. "Bidder from a country which shares a land border with India" for the purpose of this Order means:
 -
 - a. An entity incorporated, established or registered in such a country; or
 - b. A subsidiary of an entity incorporated, established or registered in such a country; or
 - c. An entity substantially controlled through entities incorporated, established or registered in such a country; or
 - d. An entity whose beneficial owner is situated in such a country; or
 - e. An Indian (or other) agent of such an entity; or
 - f. A natural person who is a citizen of such a country; or
 - g. A consortium or joint venture where any member of the consortium or joint venture falls under any of the above
- IV. The beneficial owner for the purpose of (III) above will be as under:
 1. In case of a company or Limited Liability Partnership, the beneficial owner is the natural person(s), who, whether acting alone or together, or through one or more juridical person, has a controlling ownership interest or who exercises control through other means.

Explanation—

- a. "Controlling ownership interest" means ownership of or entitlement to more than twenty-five per cent. of shares or capital or profits of the company;
 - b. "Control" shall include the right to appoint majority of the directors or to control the management or policy decisions including by virtue of their shareholding or management rights or shareholders agreements or voting agreements;
2. In case of a partnership firm, the beneficial owner is the natural person(s) who, whether acting alone or together, or through one or more juridical person, has ownership of entitlement to more than fifteen percent of capital or profits of the partnership;
 3. In case of an unincorporated association or body of individuals, the beneficial owner is the natural person(s), who, whether acting alone or together, or through one or more juridical person, has ownership of or entitlement to more than fifteen percent of the property or capital or profits of such association or body of individuals;
 4. Where no natural person is identified under (1) or (2) or (3) above, the beneficial owner is the relevant natural person who holds the position of senior managing official;
 5. In case of a trust, the identification of beneficial owner(s) shall include identification of the author of the trust, the trustee, the beneficiaries with fifteen percent or more interest in the trust and any other natural person exercising ultimate effective control over the trust through a chain of control or ownership.
- V. An Agent is a person employed to do any act for another, or to represent another in dealings with third person.
- VI. The successful bidder shall not be allowed to sub-contract works to any contractor from a country which shares a land border with India unless such contractor is registered with the Competent Authority.

The Bidder has to provide following declarations (duly signed and stamped):

Declaration 1 of Latest instructions to bidders

"I have read the clause regarding restrictions on procurement from a bidder of a country which shares a land border with India; I hereby certify that this bidder is not from such a country and is eligible to be considered."

Declaration 2 of Latest instructions to bidders

"I have read the clause regarding restrictions on procurement from a bidder of a country which shares a land border with India. I certify that this bidder is not from such a country or, if from such a country, has been registered with the Competent Authority. I hereby certify that this bidder fulfills all requirements in this regard and is eligible to be considered. [Where applicable, evidence of valid registration by the Competent Authority shall be attached.]

Declaration 3 of Latest instructions to bidders

"I have read the clause regarding restrictions on procurement from a bidder of a country which shares a land border with India and on sub-contracting to contractors from such countries; I certify that this bidder is not from such a country or if from such a country, has been registered with the Competent Authority and will not sub-contract any work to a contractor from such countries unless such contractor is registered with the Competent Authority. I hereby certify that this bidder fulfills all requirements in this regard and is eligible to be considered. [Where applicable, evidence of valid registration by the Competent Authority shall be attached]"

Note: Interested bidder may refer to Office Memorandum (F. No. 6/18/2019-PPD) dated 23.07.2020 of Department of Expenditure, Ministry of Finance, Govt. of India for further details and all the requirement will be in accordance with this memorandum.