

**Government of West Bengal**  
**Finance Department**  
**Audit Branch (Group T)**  
**“NABANNA” 325, Sarat Chatterjee Road, Howrah - 711102**  
**(E-293799)**

No: 3588 - F(Y)

Date: 08.10.2025

**MEMORANDUM**

**Subject: Power to revised Administrative Approval and Financial Sanction (AA&FS) due to acceptance of tender up to 20% less value than the amount put to tender.**

In terms of modalities for accepting of the tender as laid down in FD Memo No. 2320 – F(Y) dated 07.06.2022, Administrative Departments are competent to accord necessary approval with the concurrence of the respective Financial Advisors under the situations where revised administrative approvals have become necessary only for acceptance of tenders beyond the estimated amounts.

But no such provisions exist for acceptance of tender below the estimated amount.

Now, after careful consideration of the matter, Administrative Departments are hereby empowered to accord revised AA&FS ( with the concurrence of concerned Financial Advisors) for acceptance of the tender below estimated amount as well provided the rates are not lower than 20% below the amount put to tender.

However, the Admin deptt will be able to exercise such powers for revising the AA&FS upto a maximum of two times in the entire project cycle.

Necessary amendments in the WBFR will be made in due course.



(P K Mishra, IAS)  
Additional Chief Secretary  
to the Government of West Bengal

No. 3588 /1(300) -F(Y)

Date: 08.10.2025

**Copy forwarded for information and necessary action to:**

1. Pr. A.G. (A&E), West Bengal, Treasury Buildings, 2, Government Place West, Kolkata-700001.
2. Pr. A.G. (Audit), West Bengal, Treasury Buildings, 2, Government Place West, Kolkata-700001.
3. Accountant General (Receipt Works & Local Bodies Audit), West Bengal, CGO Complex, 3" MSO Building, 5" Floor, Block DF, Sector I, Salt Lake, Kolkata - 700064.
4. Additional Chief Secretary / Principal Secretary/ Secretary,.....Department requesting to circulate concerned offices/autonomous bodies/Parastatals under the administrative control of his Department.
5. Special Secretary / Additional Secretary / Commissioner/ Joint Secretary / Deputy Secretary, Finance Department.
6. The General Manager, Reserve Bank of India, Banking Department, 15-N.S. Road, Kolkata-1.
7. Financial Advisor, \_\_\_\_\_ Department.
8. Director, \_\_\_\_\_
9. Director of Treasuries & Accounts, West Bengal, Mitra Building, 8, Lyons Range, 3" Floor, Kolkata - 700001.
10. Pay & Accounts Officer, Kolkata Pay & Accounts Office-1, Old Khadya Bhavan, 3<sup>rd</sup> Floor (East side), 11A Mirza Ghalib Street, Kolkata - 700 087.
11. Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, Old Khadya Bhavan, 2<sup>nd</sup>& 3<sup>rd</sup> Floor, (West side), 11A Mirza Ghalib Street, Kolkata - 700 087.
12. Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, Suvanna, Salt Lake, Kolkata - 700064.
13. Commissioner, \_\_\_\_\_ Division,
14. District Magistrate/District Judge/ Superintendent of Police, Commissionerate of Police
15. Sub-Divisional Officer, \_\_\_\_\_
16. Treasury Officer, \_\_\_\_\_
17. Block Development Officer, \_\_\_\_\_
18. Group \_\_\_\_\_ / \_\_\_\_\_ Branch, Finance Department.
19. Sri Sumit Mitra, Network Administrator, Finance (Budget) Department. He is requested to upload copy of this order in the website of Finance Department.

  
**OSD & Ex- Officio Spl. Secy.  
to the Government of West Bengal**