

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 AAFS 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

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, 3rd MSO Building, 5th 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, 3rd Floor, Kolkata - 700001.
10. Pay & Accounts Officer, Kolkata Pay & Accounts Office-1, Old Khadya Bhavan, 3rd Floor (East side), 11A Mirza Ghalib Street, Kolkata - 700 087.
11. Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, Old Khadya Bhavan, 2nd & 3rd 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**