

Government of West Bengal
Finance Department
Audit Branch, Group T
(E-293799)

MEMORANDUM

No: 2959-F(Y)

Date: 12.08.2026

Sub: Modification of Financial Power for Acceptance of tender

In partial modification of this Department's Memorandum No. 2320-F(Y) dated 7th June, 2022, the Governor is pleased to prescribe the following revisions to the norms for acceptance of tender:

Situation I: Where number of qualified bidders is three and above.

a. In case of Works Department

Sl No.	Financial Power for tender acceptance	Accepting Authority	Remarks
i.	Up to Rs 5.00 Lakh, provided the tendered amount is at par or below the amount put to tender.	Assistant Engineer or equivalent	
ii.	Up to Rs. 1.00 Crore, provided the tendered amount is at par or below the amount put to tender.	Executive Engineer or equivalent	
iii.	Up to Rs 2.50 Crore, provided the tendered amount is at par or below the amount put to tender.	Superintending Engineer/ Senior Superintending Engineer or equivalent	
iv.	Up to Rs. 5.00 Crore, provided the tendered amount is at par or below the amount put to tender.	Chief Engineer or equivalent	
v.	Full power, provided the tendered amount is at par or below the amount put to tender.	Chief Engineer (C.E) with recommendation of tender committee at C.E. level.	Before accepting the tender, the Chief Engineer & Tender Committee should verify all norms and procedure as per extant rules.
vi.	Tendered value up to 3% above the amount put to tender.	Head of the Department, executing the work, with recommendation of Departmental Tender Committee of the executing Department.	This is to be done under the exceptional circumstances where the executing Department is of the opinion that there is little or no scope of getting lower bids in further calls or when there is no time for further call even with shorter notice period. Before accepting the tender, The Head of the executing Department, Financial Advisor & Departmental Tender Committee should verify all norms and procedure as per extant rules.

b. In case of Non-Works Department

- **i. Tender Inviting Authority (TIA)** – Up to the amount put to tender provided the tendered amount is at par or below such amount subject to the overall power of tender acceptance delegated by the Administrative Department.
- **ii. Head of the Administrative Department**– Full power, provided it is not more than 3% above the estimated Amount 'put to tender'. Before accepting the tender, the Head of the Department, Financial Advisor & Departmental Tender Committee should verify all norms and procedure as per extant rules. Tendered value, up to 3% of amount put to tender, is to be accepted only under exceptional circumstances where the Department is of the opinion that there is little or no scope of getting lower bids in further calls or when there is no time for further call even with shorter notice period.

General Instructions :

In case of rate quotation, the internal estimate of the TIA is to be considered instead of amount 'put to tender' for taking decision regarding above situations.

The TIAs should initiate tenders based on the estimated value excluding the project contingency. However, if any additional expenditure is required to be incurred due to acceptance of a rate over the amount put to tender, that is to be adjusted against the 3% contingency for the project first. In such cases no revised AAFS is to be issued for covering the initial 3% excess tendered rate.

All other provisions contained in Memo No. 2320-F(Y) dated 7th June, 2022 shall remain unchanged.

Tenders already accepted in accordance with Memo No. 2320-F(Y) dated 7th June, 2022 shall be outside the purview of this order.

This order takes effect from 17.08.2026 and shall remain in force until further orders.



**Additional Chief Secretary
to the Govt. of West Bengal**

Copy forwarded for information and necessary action to:

1. Principal Accountant General (A&E), West Bengal, Treasury Buildings, 2, Government Place West, Kolkata – 700001.
2. Principal Accountant General (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.
5. Special Secretary/Additional Secretary/Commissioner/Joint Secretary/Deputy Secretary, Finance Department.
6. Financial Advisor, _____ Department.
7. Director, _____
8. Director of Treasuries & Accounts, West Bengal, Mitra Building, 8, Lyons Range, 3rd Floor, Kolkata – 700001.
9. Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, Khadya Bhawan, 11A Mirza Ghalib Street, Kolkata – 700087.
10. Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, Khadya Bhawan, 11A Mirza Ghalib Street, Kolkata – 700087.
11. Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, Suvanna, SGO Complex, Sector I, Salt Lake, Kolkata – 700064.
12. Commissioner, _____ Division, _____
13. District Magistrate / District Judge / Superintendent of Police, _____
14. Sub-Divisional Officer, _____
15. Treasury Officer, _____
16. Block Development Officer, _____
17. Group _____ / _____ Branch, Finance Department.
18. Network Administrator, Finance (Budget) Department. He is requested to upload copy of this order in the website of Finance Department.



Deputy Secretary to the
Government of West Bengal