

Government of West Bengal  
Finance Department  
Audit Branch

No. 4609-F(Y)

Dated, 18<sup>th</sup> July, 2018

MEMORANDUM

**Sub: Splitting of works and/ or Increase in scope of work of projects during execution phase**

Splitting of works, in general, is not allowed as per Rule 102 of WBFR. However, **under exceptional circumstances**, works are sometimes required to be splitted after taking express approval of the Administrative Department where the primary consideration of splitting is expediting the execution thereof.

2. It is hereby reiterated that such splitting of works shall not be resorted to unless where it is unavoidable. The purpose of splitting, shall under no circumstances, be done for evading the provisions of e-tender and/or for evading the financial powers of the sanctioning authority.
3. Further, after finalisation of the tender process, the scope of work should not be increased during period of execution. No additional/supplementary/substitute items should be considered beyond the already approved scope of work and estimate. Where the accepted bid rate is less than the estimated amount put to tender, the scope of work should not be increased to allow expenditure up to the administrative approved amount. However, routine and minor deviations, as permissible in PWD Code and WBFR, may be considered with the approval of competent authority if the same are absolutely essential for execution of work as per the already approved plan and design.
4. This order will take immediate effect and necessary amendment in the West Bengal Financial Rules shall be made in due course.

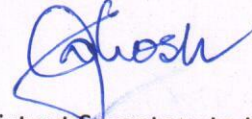


(H.K.Dwivedi, IAS)  
Additional Chief Secretary  
to the Govt. of West Bengal



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, 3<sup>rd</sup> MSO Building, 5<sup>th</sup> Floor, Block DF, Sector I, Salt Lake, Kolkata – 700064.
4. Additional Chief Secretary / Principal Secretary / Secretary, \_\_\_\_\_  
\_\_\_\_\_ Department
5. Financial Advisor, \_\_\_\_\_ Department.
6. Commissioner, \_\_\_\_\_ Division, \_\_\_\_\_  
\_\_\_\_\_
7. Director, \_\_\_\_\_  
\_\_\_\_\_
8. Director of Treasuries & Accounts, West Bengal, Mitra Building, 8, Lyons Range, 3<sup>rd</sup> Floor, Kolkata – 700001.
9. District Magistrate / District Judge / Superintendent of Police, \_\_\_\_\_  
\_\_\_\_\_
10. Sub-Divisional Officer, \_\_\_\_\_
11. Block Development Officer, \_\_\_\_\_
12. Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kolkata – 700012.
13. Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1, Hyde Lane, Kolkata – 700073.
14. Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, IB Market, 1<sup>st</sup> Floor, Block IB, Sector III, Salt Lake, Kolkata – 700106.
15. Treasury Officer, \_\_\_\_\_  
\_\_\_\_\_
16. Group \_\_\_\_ / \_\_\_\_\_ Branch, Finance Department.
17. Sri Sumit Mitra, Network Administrator, Finance (Budget) Department. He is requested to upload copy of this order in the website of Finance Department.



Assistant Secretary to the  
Government of West Bengal