DELHI JAL BOARD: GOVT OF NCT OF DELHI **OFFICE OF THE DIRECTOR (F&A)** **VARUNALAYA PHASE-II, KAROL BAGH,** **NEW DELHI**	Azadi Ka Amrit Mahotsav

No.F.141/DJB/AO(F&G)/PoA/2025/ 631

Date:-12-06-2026

ORDER No. 29

This has reference to the Revised Pattern of Assistance (PoA) issued by Finance Department, GNCTD, vide Office Memorandum No. F.No.FIN-Exp1034/55/2025-CAG-FIN/dsI/548 dated 02-06-2026 for Grant-in-Aid in respect of Capital works of Delhi Jal Board (copy enclosed). It specifies the terms and conditions of Grants given to the DJB for creation of capital assets, exercise of internal delegation of financial powers by DJB and other stipulations etc.

2. Further, the above mentioned revised PoA replaces the previous PoA of F.D., GNCTD dated 02-07-2025 circulated vide order of even number dated 10-07-2025.

3. Accordingly, a copy of the revised PoA dated 02-06-2026 is circulated herewith for information and action by all concerned.

4. This issues with the approval of the competent authority.

Encl:-As above.

(Ravinder Kumar)
Director(F&A)

Copy for kind information to:-

1. PS to Chairman, DJB.
2. PS to CEO, DJB
3. PS to Member(Admin)/Member(Finance)/Addl. CEO/CVO
4. CE-Nodal(WS)/(Dr)/CEs/Directors
5. Jt. Directors/Dy. Directors
6. Dy. Secretary (Finance), Finance Department, GNCTD
7. Dy. Secretary(Water), UD Department, GNCTD
8. DDOs/EEs/Sr. AOs/AOs/AAOs
9. DD(IT) with the request to upload the same on the official website of DJB
10. Order register

Dy. Director (IT)
Delhi Jal Board, GNCTD
Dy. No. 1076 dt 12/6/26

Prog I
15/06/2026.

(Ravinder Kumar)
Director(F&A)

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
FINANCE DEPARTMENT
(Expenditure I Division)
4th Level, A-Wing, Delhi Secretariat,
I.P. Estate, New Delhi-110002
E. No. - 269332

F. No. FIN-Expl034/55/2025-CAG-FIN/0251/548

Date:- 02/6/26

OFFICE MEMORANDUM

Sub: Pattern of Assistance to Delhi Jal Board for Grant In Aid in respect of capital works.

1. Introduction:

Finance Department is sanctioning Grant in Aid to Delhi Jal Board under various Budget Heads. The Grants are meant for creation / upgradation of capital infrastructure related to Water and Sewerage sectors. It is necessary to ensure that the funds under the Grants are used for properly specified projects taken up under properly designed schemes so that utilization of such funds may be assessed against progress of approved schemes as well as through scheme outcomes.

In furtherance of the above, and in order to ensure proper due diligence and financial management in the sanctions and utilizations of the Grants, the sanctioning Authority hereby prescribes the following Pattern of Assistance (PoA) for all Grant in Aids to Delhi Jal Board for all Capital works. The PoA is prescribed in accordance with Rule 228- 245 of GER 2017, and, interalia includes the following:

2. Statutory provisions:

A. Delhi Jal Board (hereinafter referred to as the DJB) has been created under the Delhi Water Board Act (hereinafter called the Act) – for furtherance of objectives / performance of functions as detailed in the above Act. As per section 56 of Delhi Jal Board Act, 1998, the Government or the Central Government, or both, shall pay to the Board, on such terms and conditions that such Government may determine, by way of loans or grants, such sums of money as that Government may think fit for being utilized for the purpose of this act.

B. As per Rule 228 of GFRs, 2017, Grants-in-aid may be sanctioned by an authority competent to do so under the Delegation of Financial Powers Rules. Further, in terms of Rule 230(13) of GFRs, 2017, the sanctioning authority shall lay down the pattern of Assistance (PoA).

Accordingly, the PoA specifies the terms and conditions for Grants given to the DIB for creation of capital assets.

3. Provisions of General Financial Rules 2017 (GFR 2017):

The provisions of GFR 2017: Rule 228 to 245 shall be applicable to the Grants given to DJB for the purposes of this PoA.

4. Nature of Grants:

A. The Grants will be of Non-Recurring/ Recurring nature for specified object in terms of Rule 230(4) of GFRs, 2017 and shall be released on basis of requirement and progress of works / projects. DJB shall be responsible for maintaining and furnishing data/information regarding the projects / works so that funds can be released on basis of objective evidence of undertaking specified projects / works and progress thereafter as per specific milestones.

B. In terms of rule 230 (7) of GFR 2017, GIA will be released as per requirement and will take into account the unspent balance of the Delhi Jal Board. The grant shall be released in respect of broad nature and heads of scheme/works / projects contained in the Action Plan approved by the Board of the Delhi Jal Board. In terms of rule 230(8), all interests against GIA released to DJB should mandatorily be remitted to the Consolidated Fund of GNCTD immediately after finalization of the Annual accounts.

5. Ownership of Assets:

DJB shall prepare a register of assets created from the Grants in Aid (Capital) (hereinafter called the Grants). The assets shall not be disposed of without obtaining the prior approval of the competent authority.

6. Action Plan and Detailed Operations Plan :

Delhi Jal Board will make a Detailed Operations Plan and an Action Plan. The Detailed Operations Plan will include all the schemes/projects/works to be undertaken in a financial year. This plan must be approved by the Board of Delhi Jal Board. It should include new works proposed in a financial year as well as on-going works and should have details of total schemes/works/ projects cost and its fund requirement for that financial year. It should also include various milestones and annual targets of completion of larger projects.

No sanction should be given to new schemes/projects/works by any authority in DJB unless its included in the Detailed Operations Plan and approved by Board of DJB. Based on the Detailed Operations Plan, an Action Plan will be prepared which will include broad Nature, Heads and subheads of schemes/ works/projects proposed in a financial year whose details would be in Detailed Operations Plan. The Action Plan also must be approved by the board of Delhi Jal Board for seeking grants for capital assets from GNCTD.

DJB shall submit the Action plan to the administrative ministry that is Urban Development Department GNCTD and through that to Finance Department GNCTD for seeking grants for capital assets.

Thus DIB needs to submit only Action Plan to Urban Development Department and Finance Department GNCTD for seeking the grants. The Detailed Operations Plan will be a necessary requirement only on the part of Delhi Jal Board for internal financial planning and discipline. Without approval of Detailed Operations Plan, Delhi Jal Board will not be authorized to approve Action Plan.

A Supplementary Action Plan can be approved by the Delhi Jal Board if there are modifications in schemes, projects/works and their fund requirements in detail after month of July every year.

7. Proposal for seeking Grant-In-Aid/release of funds:

The Delhi Jal Board may seek Grant-In-Aid from Finance Department, GNCTD with the submission of the head wise requirements as assessed in the Annual Action Plan for the year through Urban Development Department, GNCTD. The request for release of the second and subsequent installments may be sought while submitting the utilization certificate of the first installment. The request for release of the final installment may be submitted along with the Supplementary Action Plan duly approved by the Delhi Jal Board. Delhi Jal Board shall fix the timeline for the ongoing and new projects and the same shall be shared with the Administrative Department & Finance Department, GNCTD while submitting the proposal for release of 1st installment.

At the time of release of subsequent installments (2nd, 3rd and 4th installment), DJB shall submit project wise fund utilization and physical/financial progress.

8. Management of the Grant Funds by DJB:

Grants for Capital assets will not be deposited in the common Water Fund of DJB and will be kept in separate accounts such as to facilitate proper audit and accounting. DJB may either open separate Scheme wise funds or a Master account for Grants and Child account for different schemes.

The budget will be utilized for the purpose for which it has been allocated/released.

DJB to exercise their financial powers with regard to incurring expenditure from GIA/Loans etc. received from Govt. of NCT of Delhi or from their own resources as per their internal delegation duly approved by the Board as per their statutes/Articles of Association/Memorandum of Associations. **This shall be valid till further orders, however, the process can be reviewed annually based upon the performance and outcome results of the DJB.**

DJB shall develop a robust and suitable software mechanism like mechanism of FMS, to watch the fund flow and physical progress of each scheme/work/project for which grants has been released. It shall also ensure effective maintenance of database relating to grants, income, expenditure, investment assets, unspent balance, interest accrued and progress of work etc, on real time basis in terms of Rule 229 (vii) of GFRs, 2017.

9. Project execution and management:

For improving assets quality and for optimizing expenditure, the following steps should be implemented by the Board in respect of Project Management and Expenditure:

A. For each type of work / project which will be considered as Capital assets should be specifically defined in an unambiguous manner. There shall also be a negative list of works which may not be undertaken from Grant funds and such works may not be taken up from Grants. Further, Grants released for specific heads of scheme/works/projects shall not be diverted to any other heads of scheme/works/projects without the prior approval of Finance Department, Govt. of NCT of Delhi.

B. Works should not be taken up in an adhoc / fragmented manner and ensure proper planning.

C. Grants will be released on basis of submission of utilization certificates by Delhi Jal Board. DJB will submit request for each release of GIA along with utilization certificate of the previous tranche of funds received.

D. All digging activity should be done through PDM software of the Government and should be linked to the Geotagging system. All projects and works shall be Geotagged alongwith uploading of progress report with colored photographs, mandatorily on online portal developed by the IT Department of GNCTD in this regard (https://delhimonitoring.calibrewebsol.com) in compliance of the order No. F. No. 01/38/DoV/Admn./2023/10922 dated 21.09.2023 issued by Chief Secretary-cum-Chief Vigilance Officer, Govt. of NCT of Delhi or further such orders from time to time. Grants will not be released for projects/works which are not geotagged.

E. Each work/Project should be assigned a unique project ID for facilitation of tracking and fund management.

F. Delays and hindrances should be documented and addressed at the earliest to avoid cost escalations, time overrun and additional claims.

10. **Cost escalations and deviations:**

Cost escalations and deviations beyond permissible limits as per CPWD norms will require approval of the Board or as per internal delegation of power, approved by Board, as the case may be.

11. **Utilization Certificates:**

DJB shall submit a certificate of actual utilization of the Grants received during last financial year for the purpose for which it was sanctioned in Form GFR 12-A to UD Department in terms of Rule 238 of GFRs, 2017. [Annexure G]

12. **Audit of Accounts:**

The Accounts of Delhi Jal Board (DJB) shall be open to inspection by the sanctioning authority and audit, both by the Comptroller and Auditor

General of India under the provision of CAG (DPC) Act, 1971 and Internal audit by the Directorate of Audit, GNCTD and a provision to this effect should invariably be incorporated in all orders sanctioning Grant in Aid in terms of Rule 236(1), GFRs, 2017. DJB shall follow the time schedule of Audit of their accounts and submission of annual report and audited accounts to the Administrative Department as per Rule 237 of GFRs, 2017 which is reproduced as under:-

i) Approved and authenticated annual accounts to be made available by the Delhi Jal Board (DJB) to the concerned Audit Office and commencement of audit of annual accounts- 30th June.

ii) Issue of the final SAR in English version with audit certificate to Delhi Jal Board (DJB) /Government concerned- 31st October.

iii) Submission of the Annual Report and Audit Accounts to the Administrative Department for it to be laid on the Table of the Delhi Legislative Assembly-31st December.

It is advisable that for financial prudence, Delhi Jal Board must implement a robust system of internal audit.

13. The release of loans, Central schemes funds, ways and means advances or any other funds which are not directly part of Grant-in-Aid of GNCTD will not be dependent on this procedure. This Pattern of Assistance has been approved only for Grants-in-Aid by GNCTD to Delhi Jal Board.

14. This issues with the approval of Pr. Secretary (Finance) in exercise of powers delegated for sanction of Grants in Aid vide Finance Department O.M No. FIN-POL/1/2025-Policy-Finance/Comp-246398/1758-1771 dated 02.09.2025 read with Rule 230 of GFR 2017.

15. This PoA replaces the PoA issued by F.D., GNCTD vide OM of even No. 627 dated 02.07.2025 with the approval of Addl. Chief Secretary (Finance), Govt. of NCT of Delhi.

Deputy Secretary (Finance)

Copy for information to:

1. Staff Officer to Chief Secretary, Govt. of NCT of Delhi, Delhi Secretariat, New Delhi.

2. PS to Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi, Delhi Secretariat, New Delhi.

3. Secretary, Urban Development Department, Govt. of NCT of Delhi.

4. Chief Executive Officer, Delhi Jal Board, Varunalaya, Jhandewalan, Karol Bagh, New Delhi-110005.

5. Controller of Accounts, Principal Accounts Office, GNCT of Delhi, Vikas Bhawan, I.P. Estate, Delhi.

6. Controller of Accounts, Finance Department, GNCTD.

7. Controller of Accounts, Directorate of Audit, GNCTD.

8. Director, Planning Department, Govt. of NCT of Delhi.

9. Director (Budget), Finance Department, GNCTD.

10. All Joint Secretary/Deputy Secretary, Finance Department, GNCTD.

Deputy Secretary (Finance)