

DELHI JAL BOARD : GOVERNMENT OF NCT OF DELHI
OFFICE OF THE DIRECTOR (FINANCE & ACCOUNTS)
VARUNALAYA PHASE-II, KAROL BAGH, NEW DELHI-110005

F.No. 153/DJB/AO(F&G)/Acct manual/2026/ 3341

Date:-23-02-2026

INSTRUCTIONAL ORDER

It has been noticed that there is a lack of proper accounting practices in the offices of DDOs/EEs, though various accounting practices have been circulated through different OMs and Circulars which are in force in Delhi Jal Board.

2. Keeping in view of above, this Instructional Order is being issued to establish and enforce proper and standard accounting practices across all offices of DDOs/EEs of Delhi Jal Board to ensure uniformity, transparency, accountability, accuracy, and compliance with financial policies and applicable regulations. In order to prepare a standard system, an Accounting Manual is also being prepared in consultation with the Chartered Accountant (CA) firm engaged by Delhi Jal Board, therefore, suggestions, if any, may be sent to the office as mentioned at top of this IO.

3. In the interim, All DDOs/EEs/AAOs are hereby directed to strictly adhere to the following accounting practices:-

- (i) All financial transactions must be recorded promptly and accurately.
- (ii) No transaction shall be processed without proper documentation.
- (iii) Supporting documents (invoices, receipts, vouchers, and contracts etc.) must be securely maintained and properly filed.
- (iv) All expenditures must receive prior approval from the Competent Authority.
- (v) Payment vouchers must bear appropriate signatures before processing.
- (vi) Unauthorized commitments of funds are strictly prohibited.
- (vii) Monthly bank reconciliations must be completed within first week of the succeeding month.
- (viii) Cash collections must be officially receipted and must be deposited intact and promptly.
- (ix) Petty cash must be maintained under an imprest system with proper replenishment procedures.
- (x) Monthly financial reports must be submitted to Sr. A.O.(B&A) upto 5th day of the following month. Reports must be complete, accurate, and supported by reconciled balances.
- (xi) All assets must be recorded in an asset register.
- (xii) Losses or damages must be reported immediately.
- (xiii) The above directions are indicative, however, the Office Memorandums/Circulars/Instructional Orders etc. already issued in the matter shall be followed by all concerned scrupulously.

4. Heads of Offices shall ensure strict implementation of the above. Any failure to comply with these accounting requirements shall result in administrative or disciplinary action in accordance with applicable CCS rules against the defaulters.

5. Deputy Director (Finance & Accounts) -II&III shall conduct periodic reviews to ensure compliance with these orders and recommend corrective measures wherever necessary.

This issues with the approval of the Competent Authority.



(RAVINDER KUMAR)
Director (F&A)

All DDOs/EEs/AAOs

Copy for kind information to:-

1. PS to CEO, DJB
2. PS to Member(Admn./Member (Finance)/CVO/Addl. CEO
3. CE-Nodal(WS)/(Dr.)/CEs
4. All Directors/SEs/Jt. Directors
5. All Dy. Directors
- ✓ 6. DD(IT) with the request to upload the same on DJB website

Dy. Director (IT)
Delhi Jal Board, GNCTD

Dy No. 391 dt 23/2/2026

Pragati
&
24/02/2026



(RAVINDER KUMAR)
Director (F&A)