

**NODAL CELL  
FINANCE DEPARTMENT**

**Sub : Action in case of Falsification of financial information or provision of wrong information**

Ministry of Finance, Department of Expenditure has noted that in some instances factual information provided is wrong in material respects even though certified by competent officers, in a manner indicating either falsification or gross negligence. A D.O. letter No. 40(1)/PF-2/2022-23 dated 21.04.2022 has been issued by Finance Secretary in this regard. The letter has been forwarded to NDMC by Dy. Secy. (Services), GNCTD.

2. Rules 3(2B), 3(3) of All India Services Conduct Rules and other similar Rules, provide that Civil Servants are responsible to tender proper and factual advice and are required to sign certificates and provide information in a truthful and correct manner.

3. In case falsification of financial information or provision of wrong information in a gross negligent manner is detected,

i. the matter may be taken up to initiate disciplinary proceedings in appropriate cases

ii. in r/o officers on deputation, the matter will be brought to the notice of their Centre Cadre Controlling Authorities for such action as deemed appropriate by them, including possible recall from deputation and/or disciplinary proceedings

iii. Errors which are bona fide/ not material/ minor will not attract such action.

4. The contents above may be brought to the notice of all officers/officials working in NDMC.

**This issues with the approval of Chairperson, NDMC**

**Signed by Ram Singh**  
**Date: 18-07-2022 19:39:34**  
 Director-Finance

**Copy to :**

1. All H.o.Ds - for circulation in department(s)
2. P.S. to F.A.- for information of FA
3. P.S. to Secretary - for information of Secretary
4. P.S. to Chairperson - for information of Chairperson

**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
SERVICES DEPARTMENT: SERVICES - I BRANCH  
LEVEL 7, B - WING, DELHI SECRETARIAT  
I.P. ESTATE, NEW DELHI - 110 002**

<http://services.delhigovt.nic.in>

(Tel:011 - 23392038)

**No.F.8/11/2022/S.I/1195-1196**

**Dated: 13/05/2022**

To,

All Principal Secretaries/Secretaries/  
HODs/Local Bodies/Autonomous Bodies  
Govt. of NCT of Delhi

**Sub: Forwarding of D.O. letter No.40(2)/PF-2/2022-23 dated 21.04.2022, received from Finance Secretary, Ministry of Finance, Deptt. of Expenditure, GoI regarding.**

Sir/Madam,

I am directed to forward herewith DO letter No.40(2)/PF-2/2022-23 dated 21.04.2022 received from Dr. T.V. Somanathan, IAS, Finance Secretary, Ministry of Finance, Department of Expenditure, Govt. of India, which is self explanatory.

This is for your information and necessary action.

Yours faithfully,

Encl.: As above

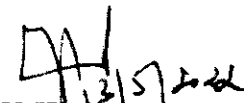
  
(ANJU MANGLA)  
**DEPUTY SECRETARY (SERVICES)**

**No.F.8/11/2022/S.I/1195-1196**

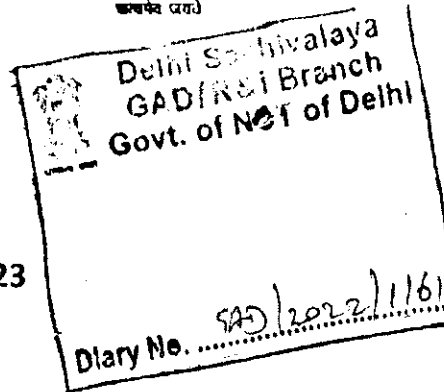
**Dated: 13/05/2022**

**Copy to:**

Section Officer (Coordination), Services Department, Govt. of NCT of Delhi with the request to upload above said letter alongwith its enclosures on the Department's website.

  
(ANJU MANGLA)  
**DEPUTY SECRETARY (SERVICES)**

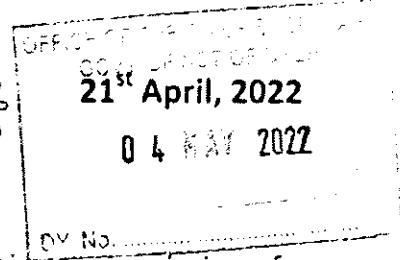
डा. टी. वी. सोमनाथन, आई ए एस  
वित्त सचिव  
Dr. T. V. Somanathan, I.A.S.  
Finance Secretary



भारत सरकार  
वित्त मंत्रालय  
व्यय विभाग  
Government of India  
Ministry of Finance  
Department of Expenditure  
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Fax: 23092546  
E-mail: secyexp@nic.in  
Website: www.finance.gov.in

DO No. 40(2)/PF-S/2022-23

Dear Chief Secretary,



As you are aware the Government of India gives permission for borrowings of State Governments under Article 293 of the Constitution and releases funds under various Centrally Sponsored Schemes and under recommendations of the Finance Commission. In carrying out these functions, it relies on information supplied by the State Governments and certified by their officers.

2. It has come to light that, of late, there are some instances where the factual information provided to the Government of India is wrong in material respects even though certified by competent officers of the State Governments, in a manner indicating either falsification or gross negligence. As an illustration, in one case, wrong information led to heavy over-borrowing by a State during the tenure of one Government which led to deduction of such amount during the tenure of a subsequent Government, causing difficulties.

3. You will appreciate that as per the All India Services Conduct Rules, particularly Rules 3(2B), 3(3) and other similar Rules, Civil Servants are responsible to tender proper and factual advice and are required to sign certificates and provide information in a truthful and correct manner.

4. It has been decided that if falsification of financial information or provision of wrong information in a grossly negligent manner is detected, this Ministry will take the following steps:-

- (i) In respect of All India Service Officers, the facts and names of officers involved will be communicated to the Department of Personnel & Training, Government of India to be taken into consideration, as deemed appropriate by them in matters relating to empanelment, Central deputation, inter-cadre deputation,

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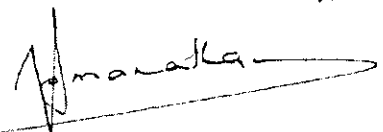
deputation for foreign training at Government cost or foreign assignments, permission to take-up assignments under Rule 6(2)(ii), etc. For this purpose, the officers signing the wrong information and those putting up such wrong information will be taken into account.

- (ii) The matter may also be taken up with the State Government to initiate disciplinary proceedings in appropriate cases.
- (iii) In respect of officers of the Central Services on deputation to State Governments, the matter will be brought to the notice of their Central Cadre Controlling Authorities for such action as deemed appropriate by them, including possible recall from State deputation and/or disciplinary proceedings.
- (iv) Errors which are *bona fide*/not material/minor will not attract such action.

5. It is requested that the contents above may kindly be brought to the notice of all All India Service Officers of your State Cadre and to those Central Services officers who may be working on deputation to the State.

With regards,

Yours sincerely,

  
(T.V. Somanathan)

Chief Secretaries of All States/Union Territories