

No. 919/X—64.

R. BURN,
Secretary.

Anatomy of a Correction: Financial Governance in 1912

A Forensic Deconstruction of Circular No. 919/X—64.

R. BURN,
Secretary.

Criminological Insights

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Origin: United Provinces

Date: 22 March 1912

Subject: Audit Efficiency & Fraud Prevention

Reverting to Rigour: The 1912 Civil Account Code Amendment

The Failure of Extended Deadlines



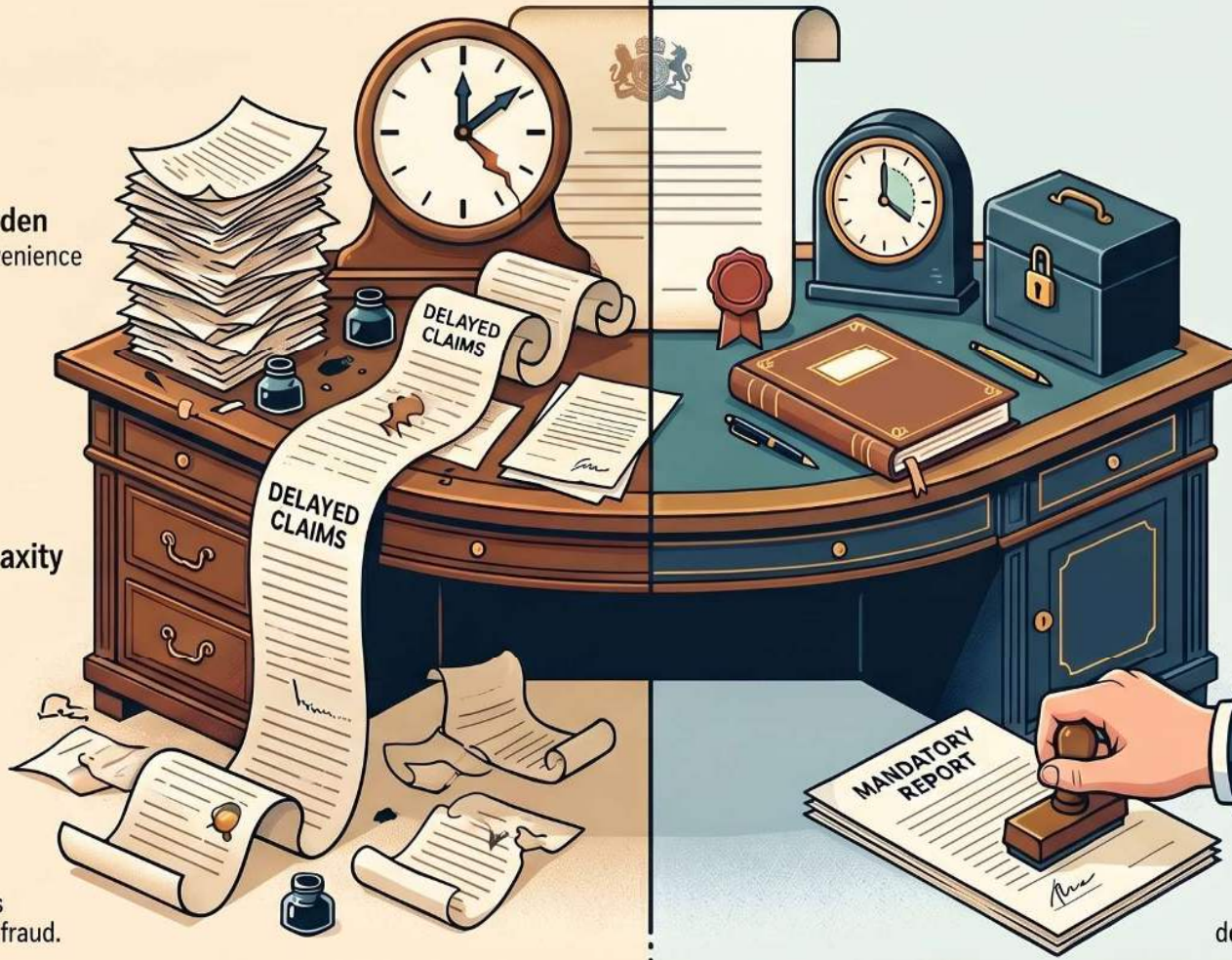
Increased Administrative Burden
Extensions caused significant inconvenience and extra work in audit offices.



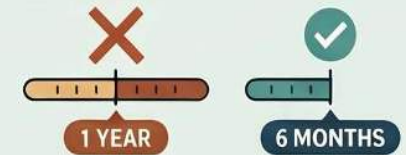
Encouraged Administrative Laxity
Longer windows led to delays and lack of urgency in filing claims.



Risk of Fraudulent Activity
Delayed payments were identified as irregular and productive of potential fraud.



The 1912 Regulatory Corrections



Claims Period Halved
Article 5(b) claims window reduced from one year back to six months



2 YEARS (OLD) 1 YEAR (NEW)

Arrears Investigations Tightened
Investigation periods for pay arrears reduced from two years to one year.



Mandating Promptitude
Officials must now report unexplained delays to Department Heads for investigation.

A single page mapping a systemic policy reversal.

The Reversal:
Unwinding the 1911 Extension.

The Dissemination:
From Secretariat to Outpost.

No. 819/X-64.

TO
THE HON'BLE MR. B. BURN,
SECRETARY TO GOVERNMENT,
UNITED PROVINCES.

TO
(1) ALL HEADS OF DEPARTMENT, COMMISSIONERS OF DISTRICTS,
DISTRICT OFFICERS AND DISTRICT AND SESSIONS JUDGES,
(2) THE PRIVATE SECRETARY TO HIS HONOUR THE
LIEUTENANT GOVERNOR, AND
(3) THE SUPERINTENDENT, GOVERNMENT PRESS,
UNITED PROVINCES.

Dated Allahabad, the 28th May 1912.

I am directed to invite your attention to the amendment made last year in article 5 (3) of the Civil Account Code by which the period, within which claims against Government can be paid without the sanction of the Accountant General, was extended from six months to one year. Experience has shown that this extension has caused considerable extra work to audit offices and it is believed, has also encouraged delay in presenting claims. The Government of India has accordingly directed that the original limit of six months should be restored. Claims of officers to arrears of pay or allowances of Government can be investigated by the Accountant General without special orders should be reduced from two years to one year.

5. I am at the same time to invite attention to the importance of seeing that all claims are presented with promptitude. Delayed payments are not only irregular and productive of inconvenience, but are to themselves highly objectionable inasmuch as they tend to impair the efficiency of audit and to facilitate fraud. A note to this effect will be inserted in the Code and it will be laid down that such delays, when not satisfactorily explained, will be brought to the notice of the Head of the Department concerned.

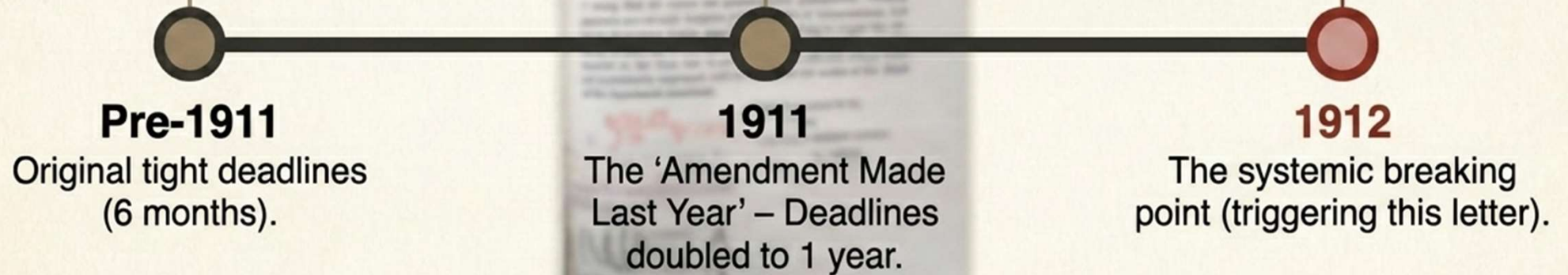
Yours most obedient servant,
B. BURN,
Secretary.

4653-87 of 1912
350
1/6/12
By Order
A. D. Gupta, Secy. of Secy. B. P.

The Rationale:
Delay as a Vector for Fraud.

The well-intentioned error of the 1911 extension.

I am directed to invite your attention to the amendment made last year in article 5 (b) of the Civil Account Code by which without period, within withh claims against Government caded from six months the sanction of the Accountant General, was extended from six months to one year.



Recalibrating the Civil Account Code limits.

	The 1911 Extension (Failed Policy)	The 1912 Reversion (Corrected Policy)
Target Regulation	Article 5(b) [General Claims]	Article 5(c) [Arrears/Increments]
General Claims	1 Year permitted before Accountant General sanction required	Reverted to 6 Months
Arrears Claims	2 Years permitted for investigation without special orders	Reduced to 1 Year

Note: All time limits were aggressively halved to restore administrative control.

Diagnosing the operational breakdown.

Experience has shown that this extension has caused inconvenience and extra work in audit offices and, it is believed, has also encouraged laxity in preferring claims.

1. 'Inconvenience'	2. 'Extra Work'	3. 'Laxity'
Administrative friction.	Resource drain on audit offices.	Behavioural degradation among claimants.

The necessity for immediate government intervention

Defining delay as a fundamental security risk.

2. I am at the same time to invite attention to the importance of seeing that all claims are presented with promptitude. Delayed payments are not only irregular and productive of inconvenience, but but are in themselves highly objectionable as tending to impair the efficiency of audit and to facilitate frauds. A not General without special orders should be reduced from two years to one year.

Panel A: The Bureaucratic Cost

'Irregular & Productive
of Inconvenience'

Operational drag on the system.

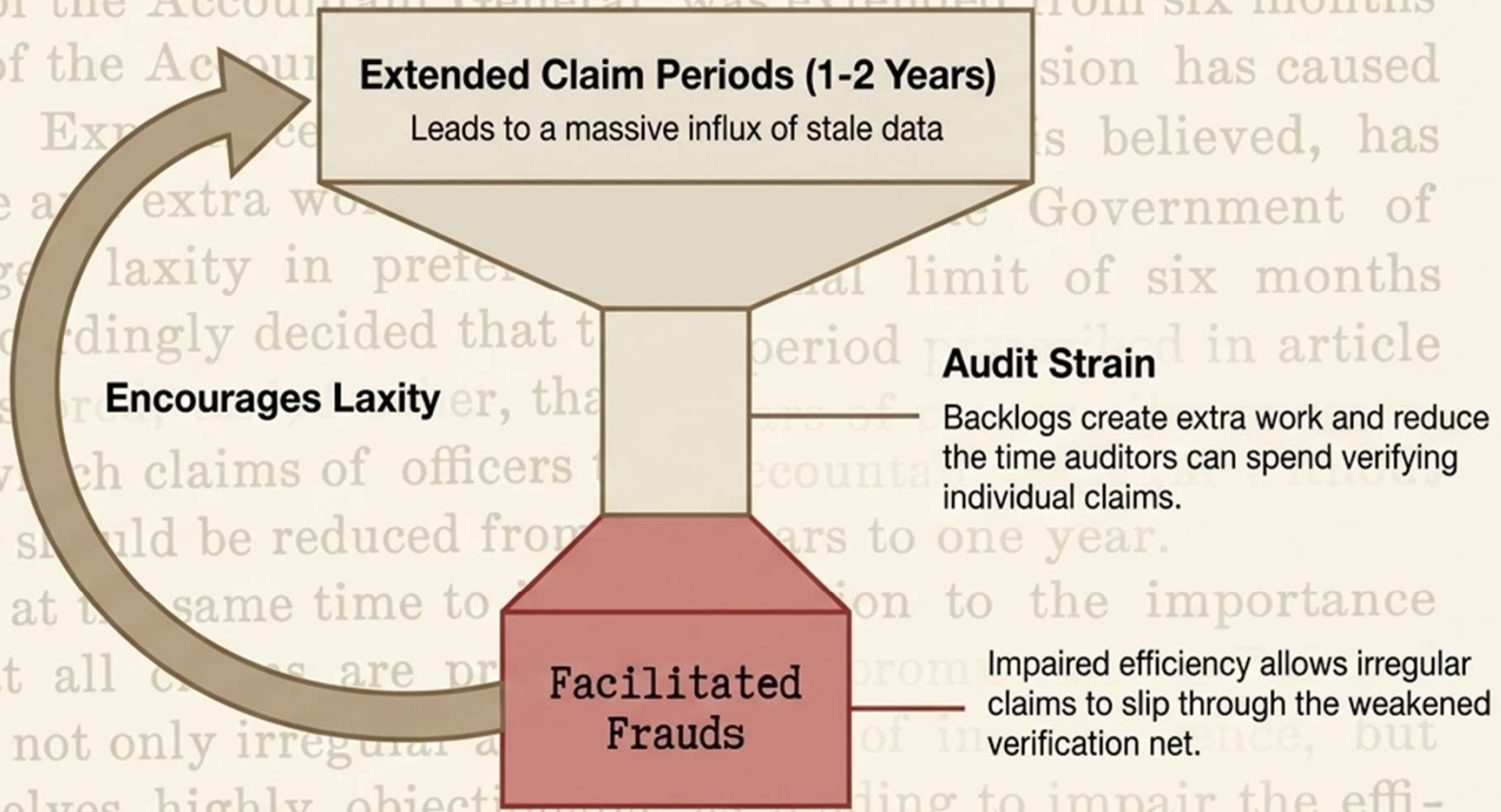
Panel B: The Critical Threat

'Impair Efficiency &
Facilitate Frauds'

Systemic vulnerability and
financial loss.

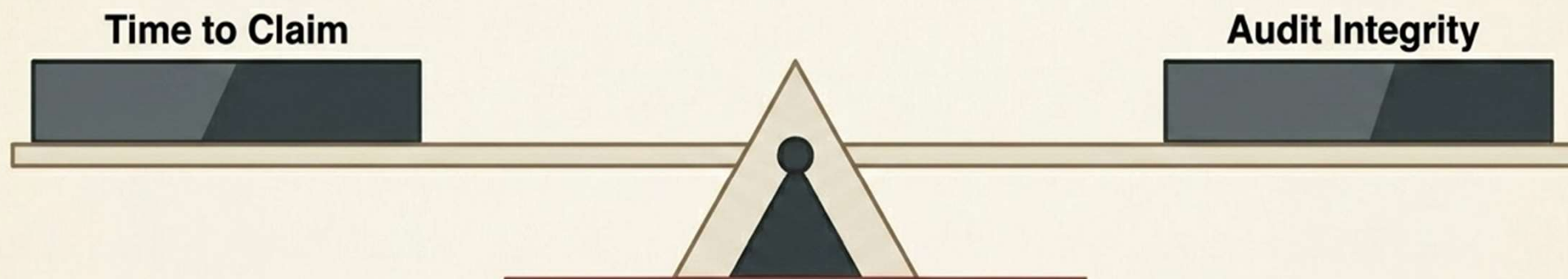
I Am directed to invite your attention to the amendment made last year in article 5 (b) of the Civil Account Code by which the last year period, within which claims against Government can be paid without the sanction of the Accountant General was extended from six months to one year. Extended claim periods are believed, has caused inconvenience and extra work to the Government of India have accordingly decided that the period specified in article 5 (c) within which claims of officers to be paid should be reduced from one year to six months.

The Causal Loop of Audit Inefficiency.



2. I am at the same time to draw attention to the importance of seeing that all claims are properly verified and payments are not only irregular and improper but are in themselves highly objectionable as tending to impair the efficiency of audit and to facilitate frauds. A note to this effect will be

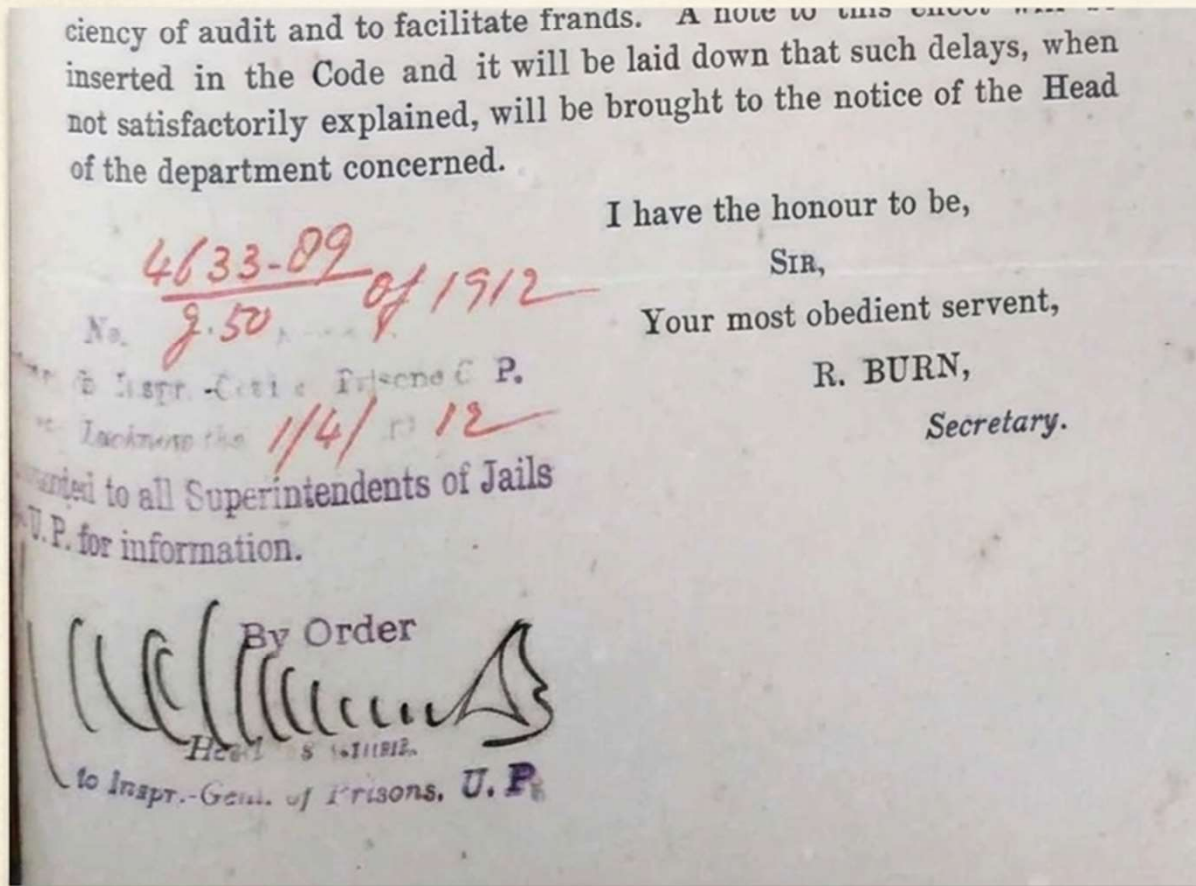
Speed is the engine of audit security.



The 1912 Government of India realised that affording constituents more time to claim funds inherently degraded the integrity of the entire financial system.

Generosity in compliance timelines directly correlates to administrative vulnerability. Tight deadlines force procedural discipline.

Tracing the dissemination of the mandate.



Forensic Zoom crop

Step 1: 22 March 1912 (Allahabad)

Policy drafted by R. Burn, Secretary to Government.

Step 2: 1 April 1912 (Lucknow)

Received and processed by the Inspector General of Prisons.

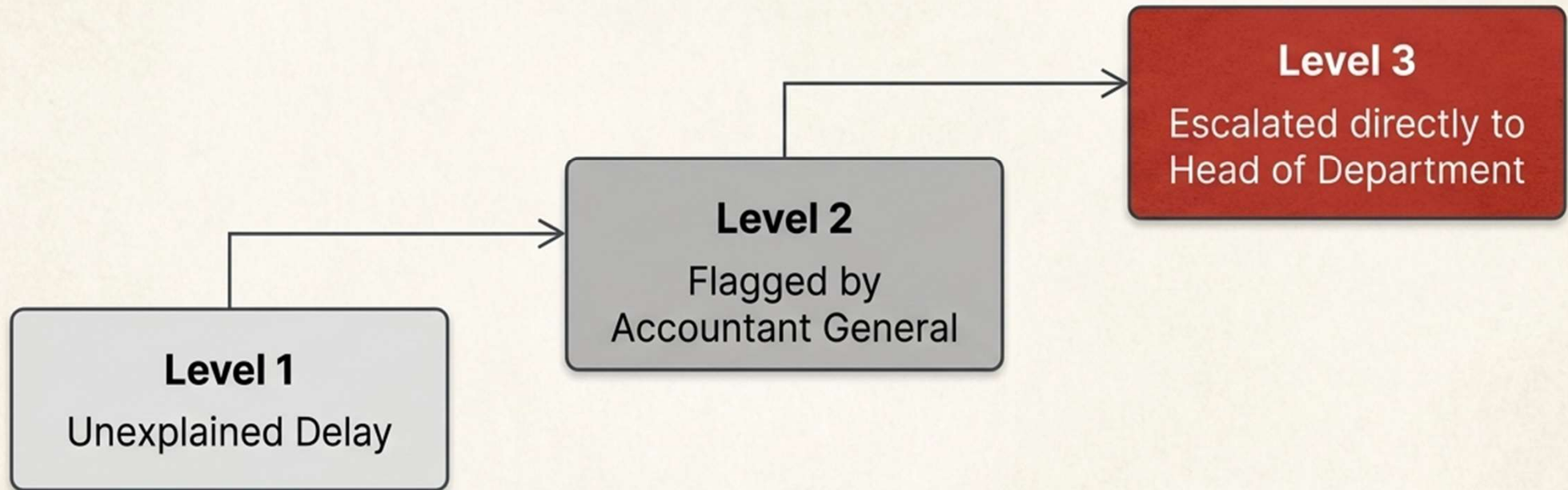
Step 3: Immediate Action

Forwarded physically to "all Superintendents of Jails U.P. for information."

Insight: Systemic policy reversal disseminated across a massive colonial province in exactly ten days.

Enforcing the new standard through accountability.

such delays, when not satisfactorily explained, will be brought to the notice of the Head of the department concerned.



The 1912 circular did not just change the rules; it attached an automatic reputational penalty for administrative laxity, securing the future of the audit framework.