

CHAPTER V

Internal Control Mechanism in Government Department

HOME DEPARTMENT

5.1 INTERNAL CONTROL MECHANISM AND INTERNAL AUDIT SYSTEM IN JAIL DEPARTMENT

Highlights

A review of Internal Control System of the Jail Department brought out lapses in compliance to internal control procedures. Potential risk of error and irregularities was high and department was unable to fulfill its designated functions efficiently through optimum utilisation of resources due to weak budgetary, financial and operational controls. Monitoring of jails both departmentally and through designated extra departmental bodies was inadequate and failed to address problem areas and to initiate corrective action. Thus, unrealistic budget estimates, incomplete works, overcrowding in jails, high pendency of undertrials, recurring escapes, inadequate police escorts for prisoners in transit and non-review of early release of prisoners etc., persisted over the years.

- Despite acute congestion in the jails, additional space could not be created due to non-completion of works, although funds were available.

(Paragraph 5.1.13)

- Details of sickness were not recorded as prescribed in the history tickets of 16 prisoners out of 19 test checked.

(Paragraph 5.1.17)

- During the period 2001 to 2004 undertrials constituted 48 to 51 per cent of total prisoners but prescribed steps for expeditious disposal of their cases were not taken.

(Paragraphs 5.1.18 and 5.1.19)

- Readiness of prison authorities for preventing escapes/jail breaks was not ensured through prescribed military trainings, alarm parades and surprise night inspections, despite 18 escapes from jails.

(Paragraph 5.1.20)

- **There were shortfalls in prescribed inspections by Director General and Inspector General of Prisons (DGP), Jail Superintendents in Sub-jails, Board of Visitors, non-official visitors and DM/ADM.**

(Paragraph 5.1.23)

- **State Government had not initiated action on recommendations of the National Human Rights Commission regarding new Prison Bill and Jail Manual.**

(Paragraph 5.1.24)

- **Review for recommending early release of convicted prisoners was not done as the prescribed Advisory Boards were not constituted.**

(Paragraph 5.1.25)

5.1.1 Introduction

Internal Control Mechanism (ICM) in an organization is meant to ensure that its operations are carried out according to the applicable laws and regulations and in an economical, efficient and effective manner. The Government has a well established internal control system where the overall financial control is exercised by Finance Department and the control over specific functional activities is exercised by the respective departments themselves. A scheme of delegation of powers exists to enable the functionaries at different levels to carry out their assigned tasks and responsibilities while simultaneously ensuring adherence to the prescribed internal controls. While the Internal Control is an integral part of an organisation's operation it is the principal focus of the Internal Audit's attention. Adherence to the control mechanism is a key factor in achieving the main objective of the Jail Department to ensure custody, security, health care and reasonable living conditions of the prisoners.

5.1.2 Organisational set-up

The Department of prisons was under the administrative control of the Principal Secretary to the Government, Home Department and was headed by the Director General of Prisons (DGP), assisted by the Deputy Inspector General of Prisons (DIG). There were four¹ Central Jails, six² District Jails and 17³ Sub Jails (total 27 units) headed by Superintendents under the overall control of DGP.

5.1.3 Audit objectives

The broad audit objectives were to critically examine the various control measures so as to assess, whether:

¹ Ambikapur, Bilaspur, Jagdalpur and Raipur.

² Baikuntpur, Durg, Jashpur, Korba, Raigarh and Rajnandgaon.

³ Balodabazar, Bemetara, Dantewara, Dhamtari, Dongargarh, Gariabandh, Janjgir, Kanker, Kathghora, Mahasamund, Manendragarh, Narainpur, Pendra road, Ramanujganj, Sanjari Balod, Sukma, Surajpur.

- Control procedures as laid down in Act and manuals were adhered to;
- budgetary, expenditure, operational and inventory related controls were complied; and
- control mechanism for custody of the prisoners was followed.

5.1.4 Audit criteria

- Audit scrutiny against the stated audit objectives was conducted against the control framework and standards obtaining from Prisons Act, 1894 and Madhya Pradesh Prisons Rules, 1968 (adopted by Chhattisgarh and heretofore referred as Jail manual).

5.1.5 Audit coverage and methodology

Internal control system relating to financial as well as operational areas of the Department for the period from 2000-01 to 2004-05 was reviewed during April to September 2005 by test check of records maintained by DGP, Superintendents of two (Raipur and Jagdalpur) out of four Central jails, two (Durg and Raigarh) out of six district jails and three (Bemetara, Dongargarh and Kanker) out of 17 sub jails. The audit methodology was primarily documentation review and discussions held at various levels in the Jail Department.

Audit findings

Financial controls

The Department was responsible for preparation of budget estimates as well as exercising budgetary control over expenditure against the grant or appropriation placed at its disposal. Test check of financial controls revealed that the DGP was not exercising the prescribed control over budget estimates and expenditure being incurred by the Drawing and Disbursing Officers (DDOs) under him. Financial controls were weak as revealed in improper maintenance of cashbook, non-reconciliation with treasury, non-recording of treasury vouchers numbers in bill registers and poor physical custody of assets. The risk of occurrence and non-detection of financial errors, fraud, misappropriation or embezzlement was high due to little or no compliance with control procedures. The control weaknesses noticed in audit are detailed below:

5.1.6 Budgetary control

Preparation of inflated budget estimates

Budget estimates for 2000-01 (November 2000 to March 2001) to 2004-05 for Grant No.5 were unrealistic and resulted in large savings ranging from 11 per cent to 36 per cent as detailed in the table below:

(Rupees in crore)

Year	Total Allotment	Expenditure	Savings surrendered on 31 March	Percentage of Savings
2000-01 (November 2000 to March 2001)	7.86	6.86	1.0	13
2001-02	19.10	16.19	2.91	15
2002-03	27.19	24.06	3.13	12
2003-04	28.14	25.10	3.04	11
2004-05	29.94	19.27	10.67	36
Total	112.23	91.48	20.75	18

(Source: Departmental figures)

On this being pointed out, the DGP stated (April 2005) that the savings were due to non-filling up of vacant posts in the Department. The reply underlined the failure of the key control of preparing budget estimates against actual requirements and that the estimates should not have been made for vacant posts in anticipation of filling up of vacancies.

5.1.7 Expenditure control

While subordinate offices sent monthly expenditure reports to DGP, expenditure control registers were not maintained in the controlling office during the period 2000-01 to 2004-05. Non-maintenance of control register led to lack of budgetary control; lack of monitoring of the DDOs; rush of expenditure towards the fag end of years and un-necessary supplementary provisions of Rs.21 lakh made in three cases⁴ during 2000-01 (Rs.16.00 lakh) and 2001-02 (Rs.5.00 lakh) when there was overall saving in that head.

5.1.8 Non-reconciliation of expenditure

Timely reconciliation of departmental expenditure under Grant No.5 with the expenditure booked by the Accountant General as provided under Rule 66 (2) (viii) of General Financial Rules was required to assure the controlling officer (DGP) that the departmental accounts rendered by subordinate offices were a correct depiction of drawals from treasuries and was a key control against fraudulent drawals. Reconciliation was, however, not done by the DGP during the period 2000-01 to 2004-05 and differences in figures were noticed between departmental figures and figures of AG office during all these years. During 2000-05, the difference between the expenditure booked by the Accountant General and those appearing in department's accounts stood at Rs.31 lakh.

The DGP stated (September 2005) that reconciliation could not be done due to inadequate staff.

5.1.9 Maintenance and operation of accounts of prisoners' wages

As per provisions contained in Rule 647(A) & (B) of M.P. Prisons Rules 1968, 50 per cent of wages earned by a convict⁵ prisoner during a month was

⁴ Rs.13.50 lakh and Rs.5.00 lakh under sub-head 938-Central, District and Sub-jails and Rs.2.50 lakh under sub-head 1529- Modernisation of Jail Administration.

⁵ A person sentenced to imprisonment.

to be credited to a general fund (fund) to compensate the victims or their family members. The fund was to be kept in a Personal Deposit Account (PD Account) to be operated jointly by the concerned District Magistrate and Jail Superintendent. Remaining 50 *per cent* of wages was to be deposited in a joint savings bank account in the name of the convict and jail superintendent concerned. Scrutiny of maintenance and operation of these accounts revealed the following deficiencies:

5.1.10 Administration of General fund

Utilisation of fund for victims created from wages of convicts was poor.

The fund was to be administered by a committee consisting of District Magistrate (President), Superintendent of Police (Member) and Jail Superintendent concerned (Member-Secretary). Utilisation of fund for disbursement to aggrieved victims and their families was found to be very low (10 per cent) in test-checked units as the committee administering the fund was unsuccessful in identifying the aggrieved parties to whom the compensation were payable.

Audit scrutiny of 10 DDOs revealed that out of Rs.1.83 crore credited to the fund only Rs.17.58 lakh was actually disbursed to compensate 666 victims.

Further test check of records revealed the following:

PD accounts of unutilised balances of 'victim fund' not maintained properly

- The PD accounts in Ambikapur, Jagdalpur, Raigarh and Raipur were not closed at the end of each financial year as per the provisions contained in Madhya Pradesh/ Chhattisgarh Treasury Code rule 542 and 543 and the balances were lying from 2002-03 without proper authorization of the Finance Department. An accumulated balance of Rs.1.48 crore was lying in PD account as of August/September 2005.
- The administering committee met two to four times only in Raipur, Jagdalpur, Durg and Kanker during the period 2000-05 (Upto September 2005) as against the prescribed norms of quarterly meetings.
- In District Jail, Durg an amount of Rs.9.53 lakh instead of keeping in personal deposit account, was kept in cash (Rs.2.08 lakh) and current account (Rs.7.45 lakh) while in Sub-jail, Dongargarh, an amount of Rs.0.30 lakh was kept in savings bank account. On this being pointed out, the concerned Superintendents stated (October 2005) that the permission had been sought from the DGP to open PD account. Similarly, in Bemetara, amount of Rs.0.81 lakh was kept in current account.

Thus, funds to the tune of Rs.1.65 crore were lying blocked due to non-identification of beneficiaries as the Committee constituted for the purpose failed to evolve any mechanism for identifying the grantees/beneficiaries.

5.1.11 Separate savings bank accounts for prisoners

Fifty per cent of prisoners' wages were kept in cash or single account instead of joint savings bank accounts

Fifty per cent of wages earned by the convicts were to be kept in a joint savings bank account opened in the name of the prisoner and the Jail Superintendent. Test check of records in Central Jail, Raipur, Jagdalpur and District jail Durg revealed that amounts of Rs.42.66 lakh, Rs.6.67 lakh and Rs.2.08 lakh respectively were unauthorisedly kept in cash. In Central Jail, Raipur, Rs.4.53 lakh were kept in bank account in the name of Superintendent only and the prisoners who earned the wages were not traceable. Thus, the possibility of less payment or non-payment of wages to prisoners could not be ruled out. Keeping such large amounts outside bank account was fraught with high degree of risk. On this being pointed out, concerned Superintendents stated (September 2005) that action would be taken to open the bank accounts.

Cash management

5.1.12 Maintenance of cashbook

Test check of eight⁶ DDOs revealed that the extant procedure for maintenance cashbook was not being followed. The omissions/ weaknesses noticed were:

- ❑ Cashbook entries were not being attested by DDOs and totals were not checked by a person other than the writer of the cashbook on a daily basis in all test-checked units.
- ❑ Physical verification of cash balances in the cashbook was not being done by the DDOs of Jail Headquarter Raipur and Sub jail Dongargarh and the certificate of correctness was also not recorded.
- ❑ The details/analysis of cashbook balances were not being recorded on last working day of a month and verified by respective DDOs.
- ❑ Treasury voucher numbers were not recorded regularly in the bill registers of DDOs in Sub Jail Bemetara and Dongargarh.
- ❑ Remittances into treasuries were never reconciled by DDOs during the period of review due to which it was not verifiable whether the amounts were actually deposited in treasury and accounted for in proper head of account.
- ❑ Security bonds were not obtained from the officials dealing with cash and stores in the offices of the DGP (One), Superintendents of Central Jail Jagdalpur (Five) and Sub Jail Bemetara (One).

Operational Control

⁶ Jagdalpur, Raipur, Durg, Raigarh, Bemetara, Dongargarh, Kanker and DGP Hqrs.

5.1.13 Congestion in prisons

Despite huge congestion in the State jails, funds for creation of new facilities were not utilised effectively

During 2001-05 all the jails in the State were overcrowded as depicted in the table below:

Year (January to December)	Capacity of all jails in the State	Average number of prisoners		Total	Percentage of excess
		Convicted	Undertrials & others		
2001	4503	4733	4934	9667	115
2002	4503	5044	4962	10006	122
2003	4563	4879	4456	9335	104
2004	4563	4752	4485	9237	102
2005 (upto July)	4563	4539	4510	9049	98

Despite this overcrowding the department had not taken effective steps for effective and timely utilization of funds for creation of new facilities under 'Modernization of Jail Administration' scheme as discussed below:

Out of total grant of Rs.14.94 crore received under 'Modernization of Jail Administration' scheme during 2002-04, DGP allotted Rs.8.68 crore to PWD for construction of new jails and barracks but there was no follow up due to which only Rs.4.42 crore (51 per cent) was spent (August 2005) and remaining amount of Rs.4.26 crore was lying with PWD (September 2005). Thus, despite availability of funds for modernization, congestion in jails could not be reduced. Due to the slow progress of work the department could not avail further grants for 2004-05 and 2005-06.

Similarly, Eleventh Finance Commission grants to the tune of Rs.84.46 lakh were received during 2000-02 for construction and purchase of equipment of which Rs.63.34 lakh were released to PWD during 2001-04 for construction of eight⁷ barracks. While seven barracks were completed (June 2004), only five⁸ were handed over to the department. Three⁹ of the barracks handed over were not being utilized (September 2005).

The DGP stated (September 2005) that instructions had been issued to PWD to complete the works by September 2005. Thus, due to non-completion, non-acquisition of completed barracks and non-utilisation of newly constructed barracks, the problems of overcrowding and congestion persisted.

⁷ Central Jail: Ambikapur and Jagdalpur(incomplete); District Jail: Durg and Raigarh; Sub-jail: Balod (Sanjari), Balodabazar, Janjgir and Mahasamund.

⁸ Central Jail: Ambikapur; District Jail: Durg and Raigarh; Sub-jail: Balod (Sanjari) and Mahasamund.

⁹ District Jail: Raigarh; Sub-jail: Balod (Sanjari) and Mahasamund.

5.1.14 Prisoners not subjected to quarantine

Prisoners were not subjected to quarantine on admission

Rule 302 (2) (i) (ii) of prison manual provided that on admission prisoners were to be subjected to quarantine for a minimum of 10 days to acquaint them with the rules/discipline of prisons and also to ensure that they were free from contagious diseases. In four¹⁰ Jails, while an average 130 to 1856 prisoners were admitted during each quarter in 2001-05, none were subjected to quarantine. The prison authorities while accepting the lapse attributed (October 2005) the same to non-availability of accommodation.

5.1.15 Separation of juvenile prisoners

Juvenile prisoners were not accommodated separately

While the District Jail, Durg had a separate block for juvenile convicts, they were kept with other prisoners in the main jail and the juvenile block was being used for keeping prisoners arrested during strike, etc. on temporary basis as and when required. Superintendent, District Jail, Durg while accepting the lapse stated that the block could not be used due to non-availability of sufficient staff.

5.1.16 Maintenance of prisoners' records

Prisoner's History tickets were partially filled in violation of jail manual

Test-check of 174 admission entries and 89 History tickets of prisoners in six¹¹ test-checked jails revealed that the important entries viz. Health at admission, Physical equivalent, State of gums, Class of labour, Vaccination, Protected with AIDS/TB, Fortnightly weight, weight on release etc. were not found recorded as required under the provisions of the jail manual in many cases¹². It was evident that in absence of such information it was not possible to assess the status of health of a prisoner and to segregate prisoners with contagious diseases at the time of entry and during custody.

The concerned Jail Superintendents stated in reply (October 2005) that entries would be made in future and prescribed procedure would be followed.

5.1.17 Maintenance of health and related records

Poor maintenance of prisoners' health records

Scrutiny of monthly report (March and August 2005) of the Medical Officer in Central Jail, Raipur revealed that the cases of Leprosy increased from one to seven and TB from 16 to 19 during March 2005 to August 2005 but records relating to preventive steps and other action as required to be taken under rules were not produced to audit. Further, the detail of one case purported as AIDS was not included in August 2005 report.

¹⁰ Central Jail, Raipur; District Jail-Durg, Sub-Jails- Dongargarh and Bemetara.

¹¹ Central Jail, Jagdalpur and Raipur, District Jail-Durg, Sub-jails: Bemetara, Dongargarh and Kanker.

¹² Out of 174-admission entries test checked (67-convict and, 107-undertrials) columns viz. Health on admission (130 cases), Physical equivalent (154 cases), Weight at admission (80 cases), Protection against smallpox (171 cases), class of labour (66 cases), state of gums (67 cases) and weight on release (87 cases) were not found recorded. Out of 89 History tickets (62-convict and 27-undertrials) test checked entries were not found recorded in Columns viz. Health at admission (38 cases), Class of labour (44 cases), illness details (64 cases), Vaccination (47 cases), State of gums (49 cases), AIDS/TB (58 cases), Weight (37 cases) and Height (seven cases).

Test-check of history tickets of 19 sick prisoners revealed that details of the sickness (viz. TB, Cancer etc.) were not recorded in history tickets of 16 prisoners as required under the provisions of Jail manual.

Out of 28 sick prisoners (August 2005), only three cases (one each of TB, Cancer and purported AIDS) were forwarded to DGP/Government for early release on medical grounds and case of remaining prisoners suffering from TB (out of 18, one suffering from 1995) and Leprosy (seven) were never reviewed to assess whether they could be recommended to DGP/Government for early release on medical grounds as prescribed under Rule 358(3)(e), 365 and 366 of Jail manual.

No prisoner can be transferred to other jails without the recommendation of Medical Officer on nominal/transfer roll. Further, the Medical Officer should check the health status of prisoner a day before his transfer. Test check of transfer cases in four¹³ jails revealed that the said procedure was not adopted in most of the transfers of prisoners.

As prescribed under Section 15 of Prison Act, 1894, and Rule 120 of jail manual, the Medical Officer was required to record details of death for prisoners. Test check of three death cases (during January 2005) in Central Jail, Raipur revealed that some columns of the register indicating Class of prisoner, Employment in jail, Date of admission to hospital, cause of death, scale of diet on that day, date of complaint of illness, day on which first informed of illness to medical officer etc. were not filled and not signed by the Medical Officer.

Further out of 67 deaths during 2003 to 2005 (Upto 13 September 2005), Magisterial Inquiry Report in 33 cases (2004: Nine and 2005: 24) and Post mortem report in seven cases (2003: one and 2005: six) were awaited (September 2005).

5.1.18 Producing undertrial prisoners to courts

During the year 2001 to 2004, undertrial prisoners constituted 48 to 51 per cent of total prisoners held in custody in State jails as per details given below:

(Yearly average)

Year (January to December)	Average number of prisoners		Total cases including others	Percentage of undertrials
	Convicted	Undertrials		
2001	4733	4920	9667	51
2002	5044	4954	10006	50
2003	4879	4444	9335	48
2004	4752	4475	9237	48

From 69 to 96 per cent of total number of undertrial prisoners were produced in courts in different months during 2002-03 to 2004-05 in six test checked jails. They were to be produced to courts on the dates stipulated in warrants as per rule 291(1) of jail manual. However, in most of the cases they were not produced to courts on required dates but on second/subsequent occasions.

Undertrial prisoners were not produced to court on the dates stipulated in warrants

¹³ Raipur, Durg, Dongargarh and Bemetara.

Consequently, they continued to languish in jails for a period ranging from six months to 10 years.

On this being pointed out, the concerned Jail Superintendents stated (October 2005) that prisoners could not be produced to courts on the dates stipulated in warrant due to non-availability of sufficient police guards and that requisitions to provide sufficient guards were being forwarded to DGP well in advance but sufficient police guards could not be provided. The reply showed that the department failed to take up the key issue of insufficient guards with the State Government which resulted in undertrials languishing for long durations without trial in already overcrowded and congested prisons.

5.1.19 Inadequacies in review of pending undertrial cases

Monthly statements of pendency of undertrial cases were being submitted to courts without indicating the individual break up and range of pendency.

Rule 400 of jail manual provided that prison authorities were to submit monthly statements to courts indicating details of undertrial prisoners whose cases were pending for more than one month to enable the courts to review pending cases and expedite their disposal. While statements of pending cases were being submitted to courts and the DGP by the jail authorities, they did not indicate the agewise break-up of cases. Thus, while the statement as of July 2005 showed 5179 undertrial prisoners awaiting completion of investigation/trial without giving the individual break-up and range of pendency, whereas the actual pendency was 3540 less than six months, 1186 six months to one year, 448 one to five years, four more than five years and one more than ten years. Thus the statements did not disclose full information and did not adequately highlight the problem.

As per rule 82 of jail manual, the District Magistrate or Additional District Magistrate (DM/ADM) was to inspect the jails in their jurisdiction at least once a quarter for determining pendency of undertrials and juveniles. It was observed that 14 to 21 jails out of 27 were not inspected even once a year during 2001-05. Due to high arrears of stipulated inspections (78 per cent) by DM/ADM during the period, the pending cases of undertrials were not expedited as contemplated in the jail manual.

5.1.20 Escape of prisoners

Escape of prisoners not reported to the Government and action to re-arrest the escapers was not initiated

Prison authorities were to ensure safe custody and security of prisoners through effective watch/surveillance over their movement in jail premises, during treatment in Government Hospital and also during transit. Test check of records of DGP revealed that in all 79 prisoners (25 convicts, 54 undertrials) escaped (18 from jail premises, 17 from hospitals, three from courts, 41 during transit) during January 2001 to August 2005, indicating inadequate security arrangements. Out of which only 22 prisoners (five convicts and 17 undertrials) were re-arrested. The DGP neither reported these escapes to the Government nor initiated any action to re-arrest the remaining (57) escaped prisoners. Controls relating to readiness of the prison authorities in preventing escapes were compromised as alarm parades and night inspections were not conducted and military training was not provided to warders as detailed below:

As per rule 94 and 335 of jail manual, the Superintendent of Jails was to conduct alarm parade fortnightly in Central Jails and monthly in district and sub-jails at indefinite date and time to ensure readiness in case of an attempted breakout. Scrutiny of records in six¹⁴ jails revealed that either alarm parades were not done or had degenerated into a routine exercise as they were done on fixed date and time every month during the period from May 2002 to September 2005, thus totally eliminating the surprise element which could ensure readiness. Further, the results of alarm parade, remarks, etc., were not found recorded in the appropriate register. On this being pointed out, the concerned Jail Superintendents stated (October 2005) that compliance of rules would be done in future.

Rule 93 and 328 of jail manual provide for surprise night inspection in sub-jails by the Superintendent at least once in a month. Test-check of records in Sub-jails Bemetara and Dongargarh revealed that the night visit was not conducted as per the provisions of jail manual and the Superintendent never conducted the night visits during January 2005 to September 2005. Warders were also not provided military training as discussed in paragraph 5.1.26.

5.1.21 Entry of prohibited articles

Despite recovery of prohibited articles no register regarding their confiscation or disposal was being maintained

Rule 185, 570, 573 of jail manual and Section 42 and 45 of Prison Act specify prohibited articles and action to be taken on recovery of the same from prisoners. In five¹⁵ jails (except in Durg where prohibited items viz. Mobile, knife, opium, currency etc., were recovered and recorded) no register was maintained to record the prohibited items recovered from prisoners and punishment awarded. On this being pointed out by audit, concerned Superintendents (except Raipur) stated (October 2005) that prohibited articles recovered in future would be recorded. Superintendent, Central Jail, Raipur stated (September 2005) that no such items had been recovered. However, a report of Chhattisgarh Human Rights Commission (September 2005) stated that during surprise inspection of the same jail by the Commission on 24 September 2005 prohibited items like *biri*, shaving kits, private clothes etc., were recovered. This indicates that the entry of these items in jails persisted but was not being monitored through appropriate registers etc.

Monitoring mechanism in Jail Department

The prescribed monitoring mechanism by internal and external agencies viz. regular inspections and reporting by DGP, DIG, DM/ADM/SDM, Board of visitors, official and non-official visitors were not functional in the Jail department as evidenced by non-submission of reports and returns to higher authorities, inadequate inspections of jails, lack of monitoring by Jail Superintendent etc. Thus, the prescribed controls for identifying deficiencies in functioning of the organization were not being adhered to as discussed in succeeding paragraphs:

¹⁴ Raipur, Jagdalpur, Durg, Bemetara, Dongargarh and Kanker.

¹⁵ Raipur, Jagdalpur, Dongargarh, Kanker and Bemetara.

5.1.22 Non-submission of reports and returns

As per rule 112 of Jail manual, every year before 15 April, the Superintendents of Jails were to submit an annual report bringing forth various important administrative matters and statistical details pertaining to their jail in the preceding year to DGP through the concerned District Magistrates. Test-check of annual reports of 2003-04 and 2004-05 of 27 jails revealed that these reports were not being submitted or called for by the DGP. On this being pointed out, the DGP stated (September 2005) that the instructions to concerned Superintendents and DM would be issued to follow the prescribed procedure in future.

5.1.23 Inspection of jails

Twelve jails were not inspected even once by DGP during 2001-05

As per rule 72(1) & (2) of jail manual, the DGP was to inspect every jail at least once in two years. It was observed that out of 27 jails of the State, 12¹⁶ jails were never inspected and six¹⁷ were inspected only once during the period 2001-02 to 2004-05 by the DGP.

Superintendent of jails did not make daily visits

Test-check of records in sub-jails Dongargarh, Bemetara and Kanker revealed that as against the provision of daily visit of jails by Superintendent, the above jails were visited only 52 times, seven times and 36 times respectively by the Superintendents during the period January 2005 to September 2005. This was indicative that the prescribed control and monitoring by Superintendents in their jails was largely absent during the period.

Board of visitors constituted belatedly and made very few inspections

As per rule 814 and 815 of jail manual, the State Government was to constitute a Board of official visitors (Board)¹⁸ and non-official visitors (visitors) for each prison who would satisfy themselves that functioning and management of prisons and prisoners was as per prescribed procedures and manuals. Board and visitors were appointed for 24 jails (except for Narainpur, Pendraroad and Sukma jail) in September 2004/November 2004.

Inadequate visits of jails by non-official visitors

Test-check of records in six¹⁹ jails revealed that against the norms of quarterly visits, the Board never inspected the Jails in their jurisdiction during the period November 2000 to August 2005 (except only once in November 2004 in Central Jail, Raipur). Similarly, against the norms of monthly visits by non-official visitors, the visits by non-official visitors ranged between two to 28

¹⁶ District jails: Jashpur and Korba; Sub-jails: Balod, Gariabandh, Janjgir, Kathghora, Mahasamund, Narainpur, Pendraroad, Ramanujanj, Sukma and Surajpur

¹⁷ District jail: Raigarh; Sub-jails: Balodabazar, Bemetara, Dantewara, Dhamtari and Manendragarh.

¹⁸ Board of visitors consists of Ex-officio visitors viz. Divisional Commissioner; Inspector General of Police; Director, Health Services; Additional Session Judge; Deputy Inspector General (Police); Additional District Judge and Sub Divisional Magistrate; Civil Surgeon or Medical Officer and non-official visitors viz., Members of Legislative Assembly of State (in term), Members of District Planning Committee of Jail sub-committee.

¹⁹ Central Jail, Raipur and Jagdalpur; District Jail, Durg; Sub-jails, Bemetara, Dongargarh and Kanker.

times during the period November 2000 to August 2005. Further no recommendations/ suggestions were made by the non-official visitors in five²⁰ jails. Thus, the Board and Visitors failed to contribute effectively to the improvement of systems in jails.

5.1.24 Recommendations of National Human Rights Commission

The National Human Rights Commission (NHRC) had prepared a draft Model Jail manual and circulated (March 2001) it to the States and Union Territories for consideration and adoption. On being pointed out the DGP stated (September 2005) that the same was received but no action had been initiated till date.

5.1.25 Review of early release of prisoners

Advisory Boards for review of punishment period of prisoners not constituted

Rule 359 of Jail manual provides that an Advisory Board shall be constituted in the State with Director General (Prisons) as President, Deputy Inspector General of Police, District Magistrate, District and Session Judge and non-government member appointed by the State Government as members for a period of three years; shall recommend for review of punishment imposed by courts in respect of Casual long Term Prisoners and Habitual Long Term prisoners who have finished 2/3 of their term to decide their date of release in view of their conduct and remission earned by them. On this being pointed out, the DGP stated (September 2005) that the Board had not been constituted. Thus, the long term prisoners were deprived of the review which could have secured releases before serving full term for some deserving prisoners.

5.1.26 Personnel Management

In Jail department against the sanctioned strength of 1298 posts, the men-in-position as of March 2005 was only 882. Thus 31 *per cent* of the posts were lying vacant in the department. The DGP stated (June 2005) that proposal for revision in Department Appointment Rules was under consideration and sanction from Government was awaited (October 2005) to fill up the vacant posts.

Rule 202 of the jail manual provided that no warder shall be appointed to jails of their native districts and no warder should be posted for more than five years in Central Jail, more than three years in District jails and more than one year in sub-jails. This key control was provided to ensure that the warders were free of bias and did not develop vested interests but it was continually flouted as evident from the data on posting of warders in the following test-checked jails:

²⁰ Central Jail, Raipur; District Jail, Durg; and Sub-jails, Bemetara, Dongargarh and Kanker.

Name of the jail	Total number of warders posted	Number of warders belonging to same district	Number of warders posted in the jail for more than three/five years
Raipur	105	52	93
Jagdapur	90	07	43
Durg	21	02	16
Kanker	09	--	07
Bemetara	18	03	18
Dongargarh	21	--	20

As per rule 209 of Jail manual, every warder was required to undergo military training so that they could perform their duties more efficiently. It was observed that no such training was imparted to warders during 2001-02 to 2005 (upto August). On this being pointed out, the DGP stated (September 2005) that the department did not have its own training centre in the State and action would be taken to construct the training centre and impart training. The feasibility of imparting training in other training centres such as that of State Police was not examined.

5.1.27 Evaluation of Internal Audit System

Inadequate internal audit controls, poor coverage of units and inordinate delay in issue and compliance of IRs

Internal audit ensures the adherence to prescribed internal controls through periodic audit of all the departmental entities. An Internal Audit Wing (IAW) existed under overall control of DGP with an officer incharge of the rank of DIG. One Finance Officer and one Auditor was working against the sanctioned post of one Finance Officer, two Assistant Internal Auditors and four Auditors. These two officials were also holding additional charge of Accounts Wing in DGP office.

All the units of the Department were to be audited annually by IAW. No annual audit plan was, however, drawn for audit of 27 prisons in the department. The percentage of units covered ranged between 15 and 48 during the period 2000-01 to 2004-05 indicating poor internal audit coverage.

Timely issue of inspection reports (IRs) to the Drawing and Disbursing Officers (DDOs) and follow up of objections of internal audit could not be verified as relevant control registers were not maintained in IAW. In six cases, IRs were not issued by IAW even after the lapse of three months to three years and in four cases IRs were issued after eight to 10 months. Delay in compliance by the auditee units to the IRs in five cases ranged between three to 14 months of its receipt. Thus inordinate delay occurred in issuing the IRs and compliance thereof.

The DGP stated (September 2005) that delay in issue of IRs were due to inadequate staff and relevant registers would be maintained for issue and compliance of IRs in future. Thus, the IAW was ineffective in ensuring compliance to the prescribed controls.

5.1.28 Conclusion

Review of the Internal Control Mechanism revealed that financial controls were deficient as control registers were not maintained, expenditure figures not reconciled with the Accountant General, Prisoners' wages accounts were

not maintained properly and there were procedural deficiencies in maintenance of cashbook.

Due to shortcomings in operation controls there was congestion in prisons, juveniles and prisoners with contagious diseases were not separated, prisoners' records were not properly maintained, undertrials were not produced regularly in courts and there were instances of escape of prisoners.

Prescribed inspections by departmental officials and outside bodies were not regularly carried out, advisory boards were not constituted to review early release of convicts. Posting and training of warders were unregulated. Inspections by IAW, issue of IRs and compliance thereof were also deficient.

5.1.29 Recommendations

- ❑ Allotment and expenditure control registers should be maintained in the DGP office and accounts should be reconciled as prescribed.
- ❑ Construction of new jails and barracks should be expedited and completed buildings put to immediate use to reduce the congestion in jails.
- ❑ The system of providing escorts for producing undertrials to courts should be streamlined and monthly reports on undertrials submitted to courts should show the age wise analysis of pending cases.
- ❑ Internal audit wing needs to frame audit plans covering all units in a fixed time period and compliance to observations should be ensured by the DGP.

The matter was referred to Government in October 2005; their reply had not been received (October 2005).