

## CHAPTER-V

### INTERNAL CONTROL SYSTEM IN GOVERNMENT DEPARTMENTS

#### HOME DEPARTMENT (JAILS)

##### 5.1 Internal Control Mechanism in Jail Department

###### *Highlights*

*The main functions of the Jail Department were admission and custody of prisoners, providing employment and rehabilitation to the inmates and monitor their release, etc. In order to perform these functions effectively, State Government prescribed various internal controls. However, there were instances of non-compliance and deficiencies in internal control mechanisms followed by the department. Inspection by Inspector General of Prisons and the Inspection Wing were not adequate. Returns/reports from Jails were delayed. Government did not ensure timely submission of Annual Reports on the working of prisons and internal audit was ineffective.*

**During 1999-04, there were 35 cases of prisoners possessing prohibited articles inside prison.**

**(Paragraph 5.1.5)**

**Prisons were overcrowded to the extent of 20 to 402 per cent. Out of 134 taluka sub-jails, 49 were closed and 17 were under repairs.**

**(Paragraph 5.1.7)**

**During 1999-04, cases of 119 prisoners escaping from custody/police escort were reported from seven test checked jails.**

**(Paragraph 5.1.8)**

**The prescribed annual report was submitted only once (2000-2001) to Government by IGP.**

**(Paragraph 5.1.9)**

**Delays up to 59 months were noticed in submission of returns/reports to IGP by Jail Superintendents.**

**(Paragraph 5.1.10)**

**Shortfall of inspection of jails by IGP ranged between 72 and 77 per cent annually.**

**(Paragraph 5.1.12)**

**Number of units not covered in Internal Audit during 1999-2004 ranged from 59 to 73 per cent annually.**

**(Paragraph 5.1.18)**

### **5.1.1 Introduction**

Internal Control Mechanism may be defined as methods, procedures and other measures to achieve

- Economical, efficient and effective operations consistent with the organisation's mandate,
- Prevention of loss, wasteful expenditure and other irregularities and
- Adherence to laws, regulations and management directives.

The main objectives of the Jail Department are admission, custody, security, reformation and rehabilitation of prisoners.

The various internal controls as applicable to the Jail Department have been prescribed in the Prisons Act, 1894 (Act), Prisoners Act, 1900 and the Bombay Jails Manual 1955 (BJM) for effective functioning of the Department. As separate Acts/Rules were not framed for the administration of jails after the reorganisation of the State, those applicable to the erstwhile Bombay State were being followed.

### **5.1.2 Organisational set up**

The Jail Department functions under the administrative control of Home Department. The Jail Department is headed by the Inspector General of Prisons (IGP) who is assisted by the Special Inspector General of Prisons (SIGP). The IGP controls the activities of 22 jails viz. Central Prison (2)<sup>•</sup>, District Jail (6)<sup>α</sup>, Special Prison (2)<sup>#</sup>, Open Jail (2)<sup>£</sup> and Sub-Jails (10)<sup>€</sup> through Superintendents of Prisons. In addition there are 134 Taluka Sub-Jails under the control of the concerned Collector-cum-District Magistrates.

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<sup>•</sup> Ahmedabad, Vadodara

<sup>α</sup> Bhavnagar, Jamnagar, Junagadh, Nadiad, Rajkot, Surat

<sup>#</sup> Bhuj, Porbandar

<sup>£</sup> Ahmedabad (attached to Central prison Ahmedabad), Amreli

<sup>€</sup> Amreli, Bharuch, Chota-Udepur, Godhra, Himatnagar, Mehsana, Navsari, Morbi, Palanpur, Rajpipla and Surendranagar

### **5.1.3 Audit objectives**

The objective of Audit was to assess:

- The extent to which operational control was effective.
- Whether inspections were planned and conducted effectively.
- Whether timely submission of periodical returns/reports was ensured.
- Whether records/registers were properly maintained.
- The extent of effectiveness of internal audit.

### **5.1.4 Audit coverage**

The Internal Control Mechanism of the Department for the period 1999-2000 to 2003-2004 was reviewed during August-September 2004 by test check of records (1999-2004) at the Secretariat (Home Department), IGP, two central prisons, six district jails, one sub-jail and one special prison<sup>Y</sup>. The results of the test-check are brought out in the succeeding paragraphs.

## **Operational Control**

### **5.1.5 Prevention of entry of prohibited articles into prison**

According to the Act/Rules, prisoners at the time of admission and on every subsequent occasion of entry/exit are to be physically checked by the Jailor and subordinate staff of the jail to prevent entry of prohibited articles into the prison. Besides, any person passing through the prison gate and suspected of bringing any prohibited article into or out of prison shall be searched by the gate keeper. During 1999-2004, 35 cases of prisoners possessing prohibited articles like mobile phone, gold biscuit, cigarette, etc. were reported from seven test checked jails. These cases, though illustrative, indicated that the existing controls of physical checking of prisoners was not quite effectively followed leading to entry of prohibited articles into prison. Possession of mobile phone enabled prisoners to communicate with others outside persons without permission of prison authorities to the detriment of jail security.

### **5.1.6 Prisoners not subjected to quarantine**

Prisoners on their admission are to be subjected to quarantine for a minimum of ten days to enable them to acquaint themselves with rules/discipline of prison and also to ensure that they were free from any epidemic disease. However, in none of the test checked jails prisoners were subjected to quarantine defeating the purpose of this control.

### **5.1.7 Over crowded prisons**

According to provisions of Para 520 of BJM, not more than 20 prisoners could be accommodated in any sleeping barrack. As for Sub Jails, Superintendents

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<sup>Y</sup> Central Prisons- Ahmedabad & Vadodara, District Jails-Bhavnagar, Jamnagar, Junagadh, Nadiad, Rajkot, & Surat, Sub Jail-Surendranagar, Special Prison- Porbandar

were to see that the minimum space (40 sq.ft.), as provided under the rules was available to each prisoner. In case of emergency they should consult the concerned Collector or use their own discretion in providing sufficient accommodation either by using additional space in some other building or by transferring prisoners to other sub Jails or Jails in consultation with the IGP.

**Over crowding of prisons ranged from 20 to 402 per cent**

As against the capacity of 5259 prisoners in 19 Jails, in all 11753 prisoners were accommodated (August 2004). The overcrowding ranged between 20 (Chhota-Udepur Sub-Jail) and 402 *per cent* (Surat District Jail). Number of prisoners accommodated in a barrack ranged from 18 (Morbi Sub-Jail) to 97 (Surat District Jail).

Out of 134 Taluka Sub-Jails managed by the Revenue Department, only 68 (51 *per cent*) were functioning (September 2004). Seventeen were under repair and 49 closed. Reasons for closure and the dates from which these jails were closed were not available with the IGP. Thus, lack of overall control on utilisation of jail accommodation led to pressure on some jails.

IGP stated (September 2004) that action was being taken to increase the capacity of jails in the State with 75 *per cent* Central assistance under the Action plan for 2002-07.

### 5.1.8 Escape of Prisoners

Prison authorities were to ensure safe custody and security of prisoners through effective watch and surveillance over their movement, verification during exit from or entry into barracks, cells and by confining to iron where warranted. However, there were cases of escape of 119 prisoners from seven jails test checked during 1999-04 details of which are as under:

Sl. No.	Name of Jail	1999-2000	2000-01	2001-02	2002-03	2003-04	Total	Remarks
1.	Ahmedabad Central Prison	3	6	4	-	5	18	All escaped from Police escort
2	Amreli Sub-Jail	1	-	1	4	-	6	4 from Police escort, 2 from jail
3.	Bhavnagar District Jail	5	5	2	2	4	18	1 scaled the wall of Jail, 4 from Hospital, 13 from Police escort
4.	Junagadh District Jail	4	-	1	5	2	12	1 from jail farm, 11 from Police escort
5	Special Prison Porbandar	1	7	2	4	2	16	All from Police escort
6	Surendranagar Sub Jail	8	-	1	1	-	10	4 from Police Escort, 6 scaled the wall of Jail,
7.	Vadodara Central Prison	10	10	10	2	7	39	2 from Jail farm, 37 from Police escort
	<b>Total</b>	<b>32</b>	<b>28</b>	<b>21</b>	<b>18</b>	<b>20</b>	<b>119</b>	

Majority of the escapes (103) were during Police escort. The recurring feature of prisoners escaping from jails indicated non-compliance with controls prescribed for ensuring safe custody/safety of prisoners. Despite such escapes the Department did not evolve any mechanism to plug the weakness in the system of police escort so that the instances of escape of prisoners from police escort would not recur.

#### ***5.1.9 Delay in submission of Annual Report***

**Annual Report due from IGP was submitted only once (January 2004) during 1999-2004**

According to Para 263 of BJM, IGP was to submit a report to Government before 1<sup>st</sup> May every year on the working of the department during the preceding calendar year. Reports for 1999 and 2000 were not prepared. However, report for the financial year 2000-01 was submitted to Government (January 2004) after a delay of 31 months. Reports from 2001-02 onwards were stated (September 2004) to be under preparation. Thus, the control mechanism provided under the manual for monitoring the working of the department by Government was ineffective.

#### ***5.1.10 Delay in submission of periodical Returns/Reports***

**Returns and Reports due from Jails were delayed for one to 59 months**

Periodical returns/reports are tools of internal control mechanism through which the head of the department obtains information on various matters and instructs the field offices on deficiencies, if any. Such reports/returns have been prescribed for being sent to the office of the IGP by the jails. Scrutiny of records in respect of six<sup>∞</sup> test checked jails revealed that the submission of various reports/returns like Prisoner's Private Cash Report, Under-trials Cash Report, Wages Statement, Ration Report, Canteen Statement etc. were delayed for periods ranging from one month to 59 months.

The concerned jails were asked (September 2004) to state reasons for delay in submission of reports; no reply was received. These cases indicated that neither the IGP nor the Jail authorities were effectively following the existing procedure for timely submission of the reports/returns defeating the very purpose of the same.

#### ***5.1.11 Improper maintenance of Records/Registers***

BJM provides for maintenance of various records/registers in the prescribed proforma by the jail authorities. A test check at various jails revealed the following defects:

<sup>∞</sup> Bhavnagar, Jamnagar, Junagadh, Nadiad, Rajkot and Surat

Sl. No.	Name of Jail	Name of Record/Register and defects noticed
1.	Amreli Sub-Jail	<ul style="list-style-type: none"> <li>Wastage Register, Grain Register, Register No. 15 (Diet Register), No.31 (Store Register Book) Summary of Ration Register, Ration Statement and Approval forexcess/shortage of Grain were not maintained during thereview period. Superintendent stated that these records are being completed.</li> </ul>
2.	Ahmedabad Central Jail	<ul style="list-style-type: none"> <li>Punishment Register was not signed by Judicial Jailor and Superintendent since January 2004.</li> <li>Factory Dead Stock Register – Physical verification of article not done after November 2002.</li> <li>Factory Order Book was not signed by any authority.</li> <li>Convalescent Register – not maintained.</li> </ul>
3.	Morbi Sub Jail	<ul style="list-style-type: none"> <li>Under-trial Register – Date of release of prisoners not recorded.</li> <li>Cash Book- surprise check of cash not done regularly.</li> <li>Clothing Register and Dead Stock Register – surprise certificate of verification not available.</li> </ul>
4.	Porbandar Special Prison	<ul style="list-style-type: none"> <li>Under-trial Register – dated initial of Medical Officer and Superintendent not recorded.</li> <li>Garden Register was not authenticated by Jailor and Superintendent during July-August 2000.</li> <li>Cash Book– surprise physical verification of cash not carried out during the review period despite huge cash balance on hand (Rs.0.73 lakh on 31.3.2001, Rs.1.20 lakh on 31.3.2002 and Rs.4.93 lakh on 31.3.2004).</li> </ul>
5	Vadodara Central Prison	<ul style="list-style-type: none"> <li>Employment Register and Register of prisoners showing particulars of health were not maintained.</li> <li>Garden Register, Leather Register, Tailor Register, Carpenter Register, Laundry Register, Chemical Register and Press Register were not authenticated by concerned authorities for various periods.</li> <li>Convalescent Register was maintained since January 2003 only.</li> <li>Physical verification certificate was not recorded in the Dead Stock Register.</li> </ul>

Non-maintenance and non-closure of registers regularly could result in transactions escaping accountal. In Central Prison, Vadodara, a clerk of banking branch embezzled Rs.4.11 lakh (brought from the post office) from the Prisoners' Fund (1996-99) by not accounting for the same in the relevant registers. In another incident in the same prison, shortages in stock worth Rs.1.54 lakh were noticed in the canteen (June 2002).

### 5.1.12 Inspection

**There was heavy shortfall of Inspection of jails by IGP**

According to the Para 739 of BJM, IGP was to inspect yards, barracks, cells and other enclosures in every Central, District, Special Prisons, etc. at least once in a year and as many sub-jails including Taluka Sub-Jails as possible every year to give every prisoner the opportunity of making any application or complaint and determine all matters relating to prison discipline and also to see that as far as possible, the inspection notes are being complied with and that the work of the Jail Offices is proceeding on proper lines. However, it was seen in audit that during 1999-2000 to 2003-04 out of 22 Jails only 5 to 6 Jails were inspected by the IGP annually and the percentage of shortfall in inspection ranged between 72 and 77. The IGP attributed (September 2004) the shortfall to heavy work load. SIGP also inspected a total of 35 jails during this period.

### 5.1.13 Planning and completion of inspection

The inspection wing manned by a head clerk was directly reporting to the IGP. The inspection wing was to check the registers and records, safety and security of prisoners and inspect buildings of all Jails. The wing was also to attend the complaints of prisoners and jail staff and to ensure availability of facilities to prisoners as provided under the rules.

**Though only 90 working days were required for inspection of jails, arrears ranged between 18 and 67 per cent**

BJM requires that the inspection of all the jails should be conducted annually. As per norms, 90 days<sup>9</sup> would be required to inspect all the jails. The details of inspections carried out and percentage of arrears during 1999-04 are as under:

Year	Total No. of units	No. of Units inspected	No. of units pending	Percentage of pending units
1999-00	21	21	0	0
2000-01	21	7	14	67
2001-02	21	13	8	38
2002-03	21	11	10	48
2003-04	22	18	4	18

<sup>9</sup> 2 Central Prisons-6 days \*2=12 days, 9 District Jail-5 days \* 9=45 days, 11 Sub Jails-3 days \*11=33 days, Total 90 days

As only 90 days are required per year, all the units could have been inspected with proper planning. Lack of planning led to arrears ranging from 18 to 67 *per cent* (2000-04). IGP did not give any reason for the arrears (September 2004).

Government decided (April 2000) to bring all the Taluka Sub-Jails under the administrative control of IGP. Accordingly, Superintendents of Jails in the concerned district were nominated (September 2002) to inspect all the Taluka Sub-Jails once in every six months. As against 204, only 58 inspections were carried out by the Superintendents during 2002-04. Percentage of shortfall was 100 in 2002-03 and 57 in 2003-04. IGP and SIGP were also required to inspect some Taluka Sub-Jails according to their convenience. However, they had not conducted any inspection in 2002-03 and inspected only three Taluka Sub-Jails in 2003-04. Report on inspection of 58 taluka sub-jails carried out by the Superintendents in 2003-04 revealed non availability of basic amenities *viz.* light, fan, latrine, bathroom, etc. and inadequacy of security arrangements in all those jails.

The IGP stated (September 2004) that he had sent a detailed proposal to the Government for improvement and providing basic amenities as required under the Manual in all sub-jails.

### **Internal audit**

#### ***5.1.14 Absence of auditing standards/guidelines***

No auditing standards/ guidelines were laid down for internal audit

No auditing standards and guidelines have been laid down by Government for internal audit in the department and key duties of audit personnel were not properly defined to ensure accountability of individual officials.

#### ***5.1.15 Non-preparation of manual for internal audit***

There was no Internal Audit Manual codifying the practices and procedure relating to conduct of internal audit. According to the instructions issued from time to time Internal Audit Reports are to be issued within one month from the date of conduct of audit and replies thereto furnished by the auditee office within one month. A control Register is to be maintained in the Internal Audit Wing (IAW) to watch the outstanding paragraphs and money value of objections. The IAW of the Department had not complied with any of above requirements.

#### ***5.1.16 Non-independent Internal Audit Wing***

The IAW of the Department was functioning under the overall control of the Department. The Accounts Officer in the IGP office in charge of accounts wing was entrusted with the functions of Internal Audit with supporting staff. Thus, IAW was not an independent entity within the Department.



**5.1.17 Training not imparted to personnel deployed on Internal Audit**

Training is an integral part of development of personnel and equips them with knowledge of rules and regulations. No training in internal audit was provided to the staff engaged on this work to enrich their knowledge and improve their audit skills since formation of IAW.

**5.1.18 Poor planning and coverage of internal audit**

**Internal audit was not conducted in 59 to 73 per cent jails during last five years**

Internal audit of all the units was to be conducted annually. Besides, internal audit was to precede external audit by the State Accountant General. Thus, there was a need for framing annual audit plan based on risk factors. It was, however, noticed that the Department had not devised and followed any risk based audit planning. Test check revealed that during the last five years internal audit was not conducted annually in 59 to 73 per cent of the jails. The details of shortfall in audit conducted during 1999-2004 were as under:

Year	Total No. of units	No. of Units audited	No. of units pending	Percentage of pending units
1999-2000	22	8	14	64
2000-01	22	9	13	59
2001-02	22	7	15	68
2002-03	22	8	14	64
2003-04	22	6	16	73

IGP stated (September 2004) that internal audit of all the jails could not be completed every year due to shortage of staff. It was, however, seen that even available staff was not exclusively used on internal audit purposes as only six to nine units were audited yearly during 1999-2004.

**5.1.19 Issue of Inspection Reports and Compliance**

Timely issue of Inspection Reports to the Drawing and Disbursing Officers and monitoring the outstanding paragraphs and money value objections observed by Internal Audit could not be verified as the relevant control registers were not maintained in the IAW. However, the statement of outstanding objections furnished (September 2004) by the Department indicated the following position.

<b>Year</b>	<b>No. of Inspection Reports</b>	<b>No. of paras</b>	<b>No. of paras settled</b>	<b>No. of paras pending</b>	<b>Percentage of pending paras</b>
1999-2000	8	320	140	180	56
2000-01	9	386	220	166	43
2001-02	7	290	188	102	35
2002-03	8	297	109	188	63
2003-04	6	325	30	295	91
<b>Total</b>	<b>38</b>	<b>1618</b>	<b>687</b>	<b>931</b>	<b>57</b>

IGP had not evolved any mechanism to monitor settlement of paras. The percentage of outstanding paras to total paras ranged from 35 to 91 (1999-2004). IGP attributed the pendency to non-receipt of compliance from various Jails. IGP held only one meeting (2002) during 1999-04 with heads of auditee units for settlement of audit paras. Thus, there was poor pursuance of outstanding objections and auditee units had also not taken action for their settlement.

#### ***5.1.20 Evaluation of the working of Internal Audit Wing***

Inadequate staff for internal audit, lack of training to the internal audit staff, absence of proper guidance for execution of internal audit functions, absence of departmental internal audit manual, lack of audit planning and approach and severe shortfall in the coverage of units rendered Internal Audit in the Jail Department ineffective.

#### ***5.1.21 Conclusion***

There were instance of prisoners possessing prohibited articles inside the prison due to ineffective physical check at entry/exist. Prisons were overcrowded due to lack of overall control on utilisation of accommodation. Ineffective surveillance led to escape of prisoners from jails/police custody. Shortage in inspection by IGP (73 to 77 *per cent*) and the Inspection wing (18 to 67 *per cent*) noticed. Only one Annual Report (2000-01) was sent (January 2004) to Government by the IGP during 1999-2004. Returns and reports to be sent by Jails were badly delayed by one to 59 months. Functioning of internal audit wing was not effective.

### 5.1.22 Recommendations

- The use of total jail space available in the State requires rationalisation.
- IGP/Jail Superintendent should carry out inspection of all the prisons as per the codal provisions and ensure submission of returns and reports in time and adequate follow up of the same.
- Government should evolve an effective mechanism to watch over timely receipt of reports from all levels.
- Internal Audit Wing should be strengthened with adequate trained staff and risk based audit planning should be adopted.

The matter was reported to Government in October 2004; reply has not been received (January 2005).

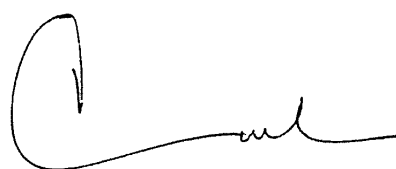


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