

CHAPTER-V

INTERNAL CONTROLS

JAIL DEPARTMENT

5.1 Internal Controls in Jail Department

Highlights

Internal Control is an integral component of an organization's management processes which are established in order to provide reasonable assurance that the operations are carried out effectively and efficiently, financial reports and operational data is reliable and the applicable laws and regulations are complied with so as to achieve organizational objectives. A review of internal controls in selected areas of Jail Department showed non-compliance of budget and expenditure controls, rush of expenditure in the month of March, non-reconciliation of drawal of funds with treasuries, non-compliance of provisions of Jail Manual, etc. Internal Audit was also non-functional despite staff being in position.

- **Maintenance of cash-book and its reconciliation with the treasury schedules were found to be deficient which was fraught with the risk of misappropriation of funds remaining undetected.**

(Paragraphs 5.1.5.5 and 5.1.5.6)

- **There was overall congestion in prisons despite construction of additional jail buildings. No action was taken to transfer the prisoners from overcrowded jails to other jails to keep the number of prisoners balanced in all the jails.**

(Paragraph 5.1.7.1)

- **Out of 148 prisoners released on parole/furlough, 93 prisoners did not report back due to lack of co-ordination between Police and Jail Departments.**

(Paragraph 5.1.7.2)

- **Twenty six per cent shortage of security staff was observed in State jails. Further, no system was adopted to post employees in various jails on the basis of capacity of prisoners or actual number of prisoners.**

(Paragraph 5.1.7.6)

- **Internal Audit was not conducted inspite of posting of an Accounts Officer and Section Officer by the Finance Department for the purpose.**

(Paragraph 5.1.8.4)

5.1.1 Introduction

Internal Control is a system within an organization that governs its activities to effectively achieve its objectives. A built-in internal control mechanism and strict adherence to statutes, codes and manuals provide reasonable assurance to the department about compliance with applicable norms and rules thus achieving reliability of financial reporting and effectiveness and efficiency in departmental operations.

Jails form part of the criminal justice system and provide custodial care to offenders and persons under trial apart from their reform and rehabilitation. Jails in the country endeavour to reform and reassimilate offenders in the social milieu by giving them appropriate correctional treatment.

5.1.2 Organizational set up

The Financial Commissioner and Principal Secretary to Government of Haryana, Jail Department is the administrative head of the department and is responsible for implementation of Government's policies and programmes relating to the department. The Director General of Prisons (DGP) heads the department and is assisted by the Additional Director General of Prisons (ADGP), Deputy Inspector General of Prisons, Additional Inspector General of Prisons and Chief Probation Officer. There are two¹ Central Jails, twelve² District Jails, one Borstal Jail at Hisar, four³ Sub-Jails, one Jail Training School at Hisar and eight⁴ District Probation Officers. Each Central Jail and District Jail function under the control of a Superintendent while the Sub-Jails are managed by Superintendents/Deputy Superintendents under the overall control of the DGP.

¹ Ambala and Hisar.

² Bhiwani, Gurgaon, Hisar, Jind, Kaithal, Kurukshetra, Mohindergarh, Narnaul, Rewari, Rohtak, Sirsa and Sonipat.

³ Ballabgarh, Jagadhari, Palwal and Panipat.

⁴ Ambala, Bhiwani, Gurgaon, Hisar, Jind, Karnal, Rohtak, and Sirsa.

5.1.3 Audit objectives

Audit objectives were to assess whether:

- the budgetary control and cash control were effective and efficient to ensure financial discipline;
- the operational controls were adequate to achieve the objectives of the department in an economic, efficient and effective manner;
- administration including establishment manpower and inventory related controls were complied with; and
- the monitoring, internal audit and vigilance arrangements were effective in ensuring smooth functioning of the department.

5.1.4 Scope of audit and methodology

Internal control structure of the Department was reviewed during October 2007 to March 2008 through test-check of records in the office of the Director General (Prisons) and eight⁵ other units for the period 2003-08 selected from four different strata on the basis of Monetary Unit Sampling.

The methodology adopted was to test-check the records with reference to the provisions of the departmental codes, State Budget Manual, State Financial Rules, Treasury Rules, Government orders and instructions. The sample for audit *inter-alia* covered records relating to budget and expenditure, manpower policies, inventory control, internal audit and various prescribed control registers.

An introductory meeting was held in December 2007 with Director General of Prisons, Haryana and subsequently the audit findings and recommendations of audit were discussed in the exit conference held in July 2008 with Financial Commissioner and Principal Secretary to Government of Haryana, Jail Department and their views were considered while finalising the review report. Results of test-check are embodied in the succeeding paragraphs.

Audit findings

5.1.5 Financial management and budgetary control

Budget sets the annual financial agenda for each department and is the most important tool for ensuring financial discipline. It is, therefore, imperative that its

⁵ District Jails, Gurgaon, Hisar, Karnal, Rohtak, and Sirsa; Borstal Jail, Hisar; Sub-Jail, Jagadhari and Jail Training School, Hisar.

preparation is marked by due care and diligence. Monitoring the progress of expenditure against well formulated budget targets is an important management oversight function. Poor budgetary control not only results in inefficient use of scarce financial resources but also hampers achievement of organisational objectives.

5.1.5.1 Budget provision and expenditure

As laid down in para 5.3 of the Punjab Budget Manual, the budget estimates of ordinary expenditure should be framed as accurately as possible. All items of expenditure that can be foreseen should be provided for and included under the proper sub-heads. Details of budget estimates, revised estimates and expenditure under various heads of accounts⁶ during 2003-08 were as under:

(Rupees in crore)

Year	Budget estimates (BE)		Revised budget estimates (RE)		Expenditure		Percentage of excess/less expenditure with respect to BE		Percentage of excess/less expenditure with respect to RE	
	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan
2003-04	9.40	24.12	28.43	26.11	12.19	26.93	(+) 29.69	(+) 11.65	(-) 57.12	(+) 3.14
2004-05	25.23	33.19	19.32	35.00	18.36	35.14	(-) 27.23	(+) 5.88	(-) 4.97	(+) 0.4
2005-06	22.54	35.83	22.53	39.18	22.85	39.29	(+) 1.37	(+) 9.66	(+) 1.42	(+) 0.28
2006-07	25.03	40.47	28.42	43.13	13.37	42.97	(-) 46.58	(+) 6.18	(-) 52.96	(-) 0.37
2007-08	25.91	44.43	27.02	49.22	45.45	49.44	(+) 75.41	(+) 11.28	(+) 68.21	(+) 0.45
Total	108.11	178.04	125.72	192.64	112.22	193.77	3.80	8.84	10.74	0.59

Budget estimates were prepared without providing funds for liabilities, etc.

Audit, however, observed that the department did not prepare budget estimates accurately as increase in number of prisoners, the rate of dietary items, rate of raw material, rates of diesel/petrol, purchase of new vehicles (motor cycles), telephone and electricity charges, payment of DA arrears, etc. were not foreseen, as a result of which expenditure under non-plan exceeded the budget provision during 2003-08 (except 2006-07). While admitting the facts, the DGP stated that there was shortage of staff and the available staff was not trained in dealing with budgetary and financial transactions. A proposal for additional staff was being sent to the Government.

Further, it was noticed that reconciliation in respect of plan expenditure with the expenditure booked by AG (A&E) was not conducted by the DGP during the

⁶ Funds for non-plan expenditure are provided under the head "2056 Jails" while for plan expenditure, these are provided under the heads "2056 Jails, 4059 Capital Outlay on Public Works" and "4216 Capital Outlay on Housing".

period 2003-08 and there was difference of Rs 30.06 crore as detailed below:

(Rupees in crore)			
Year	Departmental figures	AG (A&E) figures	Difference
2003-04	27.44	12.19	15.25
2004-05	18.62	18.36	0.26
2005-06	23.23	22.85	0.38
2006-07	28.52	13.37	15.15
2007-08	44.47	45.45	(-) 0.98
Total	142.28	112.22	30.06

The DGP stated (February 2008) that the reconciliation of accounts was the responsibility of Engineer-in-Chief, Public Works Department as these head of accounts were being operated by him. Non-reconciliation, therefore, depicted that there was lack of co-ordination between DGP and Engineer-in-Chief and as such this control mechanism was missing in the department.

Effective budget preparation, budgetary control and financial management is dependent upon the efficacy of a number of subsidiary financial controls and any shortcoming at these levels has an upward cascading effect. The deficiencies in the budgetary processes in the department could, therefore, be attributed to the following factors.

5.1.5.2 Register of liabilities not maintained

Para 12.11 of the Punjab Budget Manual requires each Drawing and Disbursing Officer (DDO) to maintain a Register of Liabilities in a prescribed format. Liabilities at the time of budget preparation and those anticipated to arise during the year are to be incorporated in the register to facilitate both expenditure control and preparation of budget estimates and is thus an important control to ensure that all outstanding obligations are provided for in budget formulation.

Audit observed that neither liabilities Register was being maintained nor any provision for pending liabilities was being made in the budget estimates/provision in any of the offices (except DGP) test checked, although claims were pending in District Jails, Karnal and Rohtak during the review period. The concerned heads of offices assured (November 2007- March 2008) that Liabilities Register would be maintained in future.

5.1.5.3 Belated submission of budget estimates

According to the Punjab Budget Manual (Para 3.6 and 1.12) and instructions of the Government from time to time, the Head of the Department is required to send the schedule of new expenditure to respective Administrative Department and budget estimates to Finance Department (FD) each year by 28 August and 6 November respectively. It was, however, noticed that submission of budget estimates and schedule of new expenditure was delayed by 10 days to 30 days and

Deficient budgetary control led to belated submission of estimates.

7 days to 103 days respectively as detailed below:

Year	Actual date of submission of BEs to FD	Delay (Number of days)	Actual date of submission of schedule of new expenditure to FD	Delay (Number of days)
2003-04	Not available	-	9 December 2002	103
2004-05	29 October 2003	-	28 August 2003	-
2005-06	7 December 2004	30	16 July 2004	-
2006-07	2 December 2005	26	13 October 2005	45
2007-08	16 November 2006	10	4 September 2006	7

The DGP assured (December 2007) that appropriate vigil would be taken in this regard in future. Thus, provisions of the Punjab Budget Manual were not adhered to either by the field units or at Headquarters.

In addition to the above, the following features were reflective of inadequate financial management in the department.

5.1.5.4 Rush of expenditure in March

Budget Manual (Paragraph 1.34) provides that rush of expenditure in the month of March should be avoided. Expenditure on contingencies should be staggered throughout the year and should not exceed 8.33 per cent of the total budget provision in the month of March.

However, there was rush of expenditure in the month of March in the offices test checked as per details given below:

District	2003-04	2004-05	2005-06	2006-07	2007-08
D.G.P, Haryana, Panchkula	4	5	11	21	38
Central Jail, Hisar	16	10	18	9	10
District Jail, Karnal	9	20	11	8	10
District Jail, Gurgaon	21	5	12	10	09
District Jail, Rohtak	18	14	14	29	11
Borstal Jail, Hisar	10	19	11	6	16
Sub Jail, Jagadhari	16	22	12	2	15
Jail Training School, Hisar	5	No expenditure	No expenditure	15	21

Note: Figure shows percentage of expenditure in March with reference to total budget provision during the year.

The expenditure in the month of March was beyond the prescribed limit in many cases during 2003-04 to 2007-08. The concerned heads of field offices assured (November 2007-June 2008) that efforts would be made to avoid rush of expenditure in March. The DGP, however, stated (December 2007) that sanctions for remaining budget were received in the last quarter of the year and as such most of the expenditure was incurred in March. Such hefty spending during the last quarter was imprudent as it was likely to lead to incurring of expenditure without due planning and merely with the objective of exhausting budget provisions. This also indicated that there was a need to systematise the procedure of according sanctions at Government level to ensure uniform phasing of expenditure throughout the year and avoiding rush of expenditure in March.

Control mechanism for preventing rush of expenditure in March was not effective.

5.1.5.5 *Deficiencies in the maintenance of cash-book*

Periodical check of cash-book was not conducted.

Rule 2.2(iv) of State Financial Rules provides that at the end of each month, the head of the office should verify the cash balance in the cash-book and record a signed and dated certificate to that effect.

The examination of the cash-book of test checked offices for the period 2003-08, however, revealed that closing balances of the cash-book had neither been verified nor signed by any body with dated certificate in the cash-book. Further, transactions appearing in the cash-book of DGP office were not attested by the DDO as required under Rule 2.2 (ii) of State Financial Rules. Frequent surprise check of cash balances which is an effective internal control to minimise the possibility of embezzlement had not been exercised by the department/units during the review period. This was fraught with the risk of mistakes remaining undetected leading to possible misappropriation of funds.

5.1.5.6 *Reconciliation of treasury schedules with cash-book not done.*

Reconciliation of treasury schedules with cash-book was not done by the offices test checked.

As provided in the Financial Rules (Rule 2.31), the head of office is required to ensure that all amounts drawn from the treasury are entered in the cash-book. For the purpose, the head of the office/DDO is required to obtain from the treasury by 15th of every month, a list of all bills (treasury schedules) drawn by him during the previous month and trace all the amounts in the cash-book and record a certificate on the list of treasury schedules to that effect. This is an important control to detect and deter the occurrence of major financial irregularities including fraud, embezzlement etc. It was noticed that treasury schedules obtained from the treasury were not reconciled with the cash-book during 2003-2008 by any of the offices (except District Jail, Gurgaon) test checked. Besides, no certificate regarding reconciliation had been recorded on the treasury schedules in these cases. The concerned heads of offices while admitting the lapses stated (November 2007-February 2008) that necessary compliance would be made in future.

5.1.5.7 *Non-cancellation of paid vouchers*

The State Financial Rules [Rules 2.21(5) and 8.13] provide that all paid vouchers must be stamped as “Paid and cancelled” so as to avoid their misuse again for presenting fraudulent claims. Further, as per these rules, contingent sub-vouchers for items not exceeding Rs 1,000 are retained in the offices of drawing officers.

It was, however, noticed in audit that paid vouchers retained in the offices had not been marked as “Paid and cancelled” as per the requirement of Financial Rules by five⁷ out of nine offices test checked. The persons incharge of the concerned offices while admitting the lapse stated (November 2007 to February 2008) that compliance would be made in future. Non-compliance of these financial rules compromised an important internal control and could result in fraud, misappropriation, etc.

⁷ DGP, District Jails, Karnal, Sirsa; Borstal Jail, Hisar and Jail Training School, Hisar.

5.1.6 Compliance with State Treasury Rules

5.1.6.1 Security from the cashier not obtained

As per provisions in the State Treasury Rules (Rule 3.5), employees entrusted with the receipt and custody of cash are required to furnish security of an amount not less than 10 per cent of the maximum amount to be handled by them. This is required to secure public interest in the event of cash shortage or misappropriation of public money by the cashier. Audit observed that no security from cashiers had been obtained in any of the test checked offices. The DGP stated (June 2008) that there was no sanctioned post of cashier and the work of cashier was being carried out by clerks/assistants and hence no security was obtained from them. The reply was not tenable as security should have been obtained from the official holding the charge of the cashier. In the absence of such security, immediate recovery of cash shortage or misappropriated amount, if any, from the cashier is not possible.

5.1.7 Operational controls

The Jails are administered under the provisions of the Punjab Jail Manual incorporating mainly the provisions of Prisoners Act, 1894 and Prisoners Act, 1900. Model Prison Manual approved (December 2003) by the Government of India (GOI) for adoption by all States on priority basis was not adopted by the Department as of August 2008. A review of compliance with provisions of departmental manual revealed the following:

5.1.7.1 Congestion in prisons

During the years 2003 to 2007, the jails in the State were overcrowded as depicted in the table given below:

Year	Authorised capacity of all Jails in the State	Total convicts	Total under trail	Grand total	Excess	Percentage of excess
2003	5,567	4,157	7,241	11,398	5,831	105
2004	6,882	4,492	7,551	12,043	5,161	75
2005	10,587	4,789	7,661	12,450	1,863	18
2006	10,587	5,030	7,662	12,692	2,105	20
2007	10,778	5,009	8,126	13,135	2,357	22

Note: Capacity increased from 2005 due to construction of new District Jails at Gurgaon, Karnal and Narnaul.

Though the State Government addressed to overcrowding in jails by constructing new jail buildings yet the overcrowding persisted.

No action was taken to transfer prisoners from overcrowded jails to other jails to keep the number of prisoners balanced in all the jails.

It was further observed in test checked jails that occupancy in District Jail, Rohtak and Central Jail, Hisar was in excess by 214 and 41 per cent respectively of the capacity while it was only six per cent in District Jail, Sirsa and even less than the capacity by 28 per cent in District Jail, Karnal during 2007. Overcrowding in jails is a security hazard as the workload of the custodian staff is increased affecting their ability to control crime and violence within the prison. It also puts

pressure on utilities such as water supply and sewerage system and affects the physical and mental health of prisoners. No efforts were made to transfer inmates from one jail to another to keep their number balanced in all the jails. On being pointed out, the DGP stated (February 2008) that some prisoners from overcrowded jails were being transferred to other jails with less population and the position would further improve with the completion of new District Jails at Faridabad, Jhajjar and Yamunanagar which were nearing completion.

5.1.7.2 Non-reporting back of prisoners on parole and furlough

Haryana Good Conduct Prisoners (Temporary Release) Act, 1988 provides for temporary release of prisoners for good conduct on certain conditions on parole or furlough on the execution of security and surety bonds.

Ninety-three prisoners released on parole and furlough did not return to jails.

In five jails⁸, 148 prisoners were temporarily released on parole/furlough during 2003-08 after obtaining security/surety bonds. Of these, 54 prisoners were rearrested/recaptured/surrendered/acquitted and one prisoner died but the remaining 93 prisoners had not reported back as yet (March 2008). It was further seen that of these 93, 63 offenders were involved in heinous crimes and were sentenced to life imprisonment. The DGP stated (July 2008) that in case the prisoners on parole abscond, the Police Department was required to rearrest such prisoners. Audit observed that in spite of informing the Police Department regarding the prisoners released on parole, the Police Department did not monitor their whereabouts. There should, therefore, be proper co-ordination between the Jail Department and Police Department to re-arrest the offenders as these offenders could pose a serious threat to the society.

5.1.7.3 Industrial training to prisoners not provided

Model Jail Manual formulated in 2003 by Bureau of Police Research and Development, Ministry of Home affairs, Government of India for streamlining the prison administration and bringing prison reforms, envisages that technical education for the development of vocational skills and diversified programmes of productive work is an important component of the reformatory process for economic rehabilitation. Vocational training programme in self-employing trades and occupation is to be organised in every central and district prison for employable convicts. Due to non-adoption of the Manual in the State, industrial training could not be provided to prisoners in any of the jails test checked and a progressive measure in the area of prison reforms was not undertaken in jail administration in Haryana. The DGP while admitting the facts assured that some activities for providing vocational skills would be started.

5.1.7.4 Non-checking of stock and store

Para 78 of Jail Manual requires the Superintendent to check every article of stock at least once in six months and record in the store register whether the balance

⁸ Central Jail, Hisar; District Jail, Sirsa; District Jail, Karnal; District Jail, Gurgaon and District Jail, Rohtak.

checked on a certain date is correct and discrepancies, if any, are also to be noted. Further, checking of articles is to be so arranged that the Superintendent checks one half in one quarter while the Deputy Superintendent checks the remaining half in the second quarter and vice versa. In three jails checking of stock and plant was not done regularly as detailed below:

Name of Jail	Deputy Superintendent's Checkings		Superintendent's Checkings	
	Required	Done	Required	Done
Central Jail, Hisar	10	7	10	6
District Jail, Karnal	10	10	10	6
Borstal Jail, Hisar	10	-	10	-
Total	30	17	30	12

Thus, the control mechanism prescribed in the jail manual for proper custody and accountal of stores was not fully adhered to. In the absence of physical verification of stores and stock, actual status of the existence and custody of stores, and losses, if any, due to theft, embezzlement etc. was not available. The concerned Superintendents stated (November 2007-June 2008) that compliance of this provision would be made in future.

5.1.7.5 Security, custody and detention of prisoners

Custody being the basic function of prisons, appropriate security arrangements are to be made in accordance with the need in different types of jails. An appraisal of the security procedure in the jails revealed that most of the procedures and practices being followed were out of date and not in tune with the current security and surveillance needs as detailed below:

- **Lack of modern equipment**

Modern equipment such as gadgets, facilities for X-ray screening, explosive detection and binoculars were not available even in Central Jails to prevent entry of prohibited articles into the jails. In District Jail, Sirsa and Rohtak, 18 cases (16+2) of seizure of cash, sim card, mobile charger, intoxicant pills, torch cell, mobile and charas were detected during 2003-07.

- **Lack of foolproof system for identification of prisoners**

Modern scientific identification methods like biometric finger identification system had not been adopted in any of the jails test checked. In the absence of modern scientific mode of identification, wrong identification or mistaken identity could not be ruled out and recapturing of escaped prisoners would be difficult. On being pointed out, the Superintendent of four Jails⁹ replied (March 2008) that identification of prisoners on admission was done by pasting the photo and thumb impression, while the other Superintendents stated (March 2008) that feasibility of installing biometric system had not been considered in the jails so far.

⁹ District Jail, Gurgaon, Karnal, Sirsa and Borstal Jail, Hisar.

- ***Secured meeting room for visitors not provided***

In the Sub Jail, Jagadhari, separate interview room was not provided for the prisoners to meet the visitors. Absence of proper interview room having screen or wire mesh to physically separate prisoners and visitors could facilitate passage or exchange of prohibited articles between visitors and prisoners.

- ***Equipment for emergency***

Para 12.03 of Model Jail Manual provides that each prison shall be properly equipped with fire fighting equipment, emergency light arrangements, search lights, steel helmets, canes, teargas equipment, telephone, inter communication system and walkie-talkie, arms and ammunition, ladders, alarm and sirens and first aid kits to meet any emergency at any moment in the jail. Teargas equipment and steel helmets were not available in any of the jails test checked. Similarly, searchlight was not available in five jails¹⁰. Vehicle to shift the seriously ill prisoners to hospital in emergency was also not available with District Jail Sirsa.

- ***Watch tower***

Model Jail Manual stipulates construction of watch tower in high security prisons and provision of searchlight and binoculars for sentries posted on the tower. It was observed that no watch tower was constructed in Sub-Jail, Jagadhari and only one watch tower in one corner was erected in Borstal Jail, Hisar. It was further seen that provision of searchlight and binoculars for sentries posted on the tower was also not available in jails test checked, which compromised the effectiveness of the watch towers.

- ***Escape and recapture***

Out of seven jails test checked, 18 prisoners escaped in five¹¹ jails between 2003-07 during Court attendance and treatment in hospital while one prisoner escaped from police custody while in transit. Out of these 19 prisoners, 12 were recaptured and 6 could not be rearrested and one prisoner died in police encounter. The safe custody of prisoners especially during transit and visits outside the jail premises, therefore, requires improvement by bringing about large scale improvements in the control mechanism.

The features brought out in audit were reflective of inadequacy of operational controls as regards security, custody and detention of prisoners. These shortcomings were primarily a result of lack of proper and modern infrastructure in most of the jails.

¹⁰ Central Jail, Hisar; District Jail, Gurgaon, Rohtak and Sirsa; and Borstal Jail, Hisar.

¹¹ Central Jail, Hisar; District Jail, Karnal, Rohtak and Sirsa; and Borstal Jail Hisar.

5.1.7.6 Variation in ratio of security staff

Para 4.02 of Model Jail Manual provides that the strength of custodial/guarding staff be determined keeping in view the requirements of security, discipline, programme emphasis, duty posts, work load and distribution of functions. The manual recommends, in principle, one guarding staff for every six prisoners.

The Department had a sanctioned strength of 2,777 employees against which 2,176 were in position but no centralized record of sanctioned strength vis-à-vis men in position in different jails was maintained. Against the sanctioned strength of 2,359 security personnel, 1,867 were in position. The position of sanctioned strength of security personnel, men in position and number of prisoners during 2003-07 in jails test checked was as under:

Name of jails	Average security personnel		Average prisoners' position		Average ratio of prisoners	
	Sanctioned	Men in position	Authorised	Actual	Authorised capacity to sanctioned staff	Actual population to staff in position
Central Jail, Hisar	219	218	1,020	1,506	5:1	7:1
District Jail, Sirsa	82	79	413	701	5:1	9:1
District Jail, Karnal	319	276	1,540	1,182	5:1	4:1
District Jail Gurgaon	397	327	2,412	2,005	6:1	6:1
District Jail, Rohtak	168	127	370	1,105	2:1	9:1
Sub Jail, Jagadhari	21	20	35	93	2:1	5:1
Borstal Jail, Hisar	76	60	355	207	5:1	3:1

While there was shortage of more than 26 per cent of security staff in State jails, the shortage in the test-check jails was 16 per cent.

The security staff sanctioned for a jail and men-in-position did not bear any relation to the authorised capacity of the jails and actual population of the prisoners. Prescribing and maintaining an optimum ratio of security staff to prisoners would help in proper discharge of custodial duties on one hand and prevent excess deployment of personnel on the other. The DGP stated (July 2008) that the Department would take action to fix norms for inmate-warder ratio.

5.1.7.7 Health status

Medical Officer's visit to jail and its premises

Para 96 of the Jail Manual provides that subject to the control of the Superintendent, the Medical Officer shall have charge of the sanitary administration of the prison and shall perform such duties as may be prescribed by rules made by local Government under section 60 of the Prison Act.

Para 99 of the Jail Manual requires the Medical Officers (MO) to visit every part of jail and its premises at least once a day except on Sunday and also when ever required. The MO was also required to take all such measures, as may be necessary or expedient for the maintenance of the jail and its surroundings in a thoroughly sanitary state and to keep the prisoners in sound health.

In five jails¹², Medical Officers were not visiting the jails and its premises once a day as required under the provisions of the manual. The Superintendent, Borstal Jail, Hisar stated (February 2008) that doctors visited the Jail premises daily but record thereof was not maintained. Superintendent, District Jail, Rohtak stated (February 2008) that the doctor visited the jail premises weekly while Superintendents of other test check jails stated that compliance would be made in future.

5.1.8 Monitoring including Internal Audit and Vigilance arrangement

5.1.8.1 Monitoring

The Jail Manual prescribes reports/returns and inspections for monitoring the operation of prisons. Audit observed the following deficiencies in this regard:

- Annual administrative reports for the year 2004-07 on administrative matters and statistical details pertaining to prisoners' conduct/discipline/health/escape etc. were not prepared for submission to the Government as required under paragraph 35 of the Manual.
- Arms and ammunition left out for emergent use were not being inspected daily by the Head Warders in charge of the Armoury and weekly by the concerned Superintendents and Deputy Superintendents of jails in any of the test checked jails during the year 2003-07 as required under paragraph 372 of the Manual. Further, annual report for the years 2003-07 on quantity and conditions of arms and ammunition due to the DGP on 1 December every year had not been sent by the Superintendents of any of the jails test checked as required under paragraph 373 of the Manual. The concerned Superintendents/Deputy Superintendents stated (November 2007-February 2008) that compliance of these provisions would be made in future.
- As per paragraph 48 (2) of Jail Manual, District and Sub Divisional Magistrate or Magistrate subordinate to them and appointed by them on this behalf was to visit the jail in their jurisdictions once a week to satisfy himself that provisions of Prison Act, 1894 and all rules, regulations, directions and orders made or issued thereunder applicable to such jails were duly observed and enforced. It was seen that visits by the Magistrate in the jails test checked ranged between 6 and 67 *per cent* during 2003 to 2007.

Similarly, DGP was to visit and inspect every jail at least once in a year. The DGP, however, had not complied with the provisions of the Manual and visited only 2 to 12 jails out of 19 jails during 2003 to 2007.

¹² District Jails, Gurgaon; Karnal; Rohtak; Borstal Jail, Hisar and Sub-Jail, Jagadhari.

- Section 15 of Prison Act, 1894 requires that on the death of any prisoner the Medical Officer shall record in a register the various particulars i.e. day on which the deceased first complained of illness or was observed to be ill, the labour on which engaged on that day, the scale of diet, day of admission in hospital, nature of disease when the prisoner died, etc. Such registers were, however, not being maintained in any of the test checked jails. The Superintendents, Central Jail, Hisar and District Jail, Sirsa stated that due to shortage of Medical Officer, it was not possible to maintain the whole record, while Superintendents of other Jails test checked replied that such register would be maintained in future.

5.1.8.2 *Non-Maintenance of calendar of returns/charts of statement*

According to instructions (April 1989 and March 2007) of Administrative Reforms Department, each Government office is required to prepare calendar of returns/charts of statement to ensure timely submission of returns and statements to the concerned higher authorities. It was observed that the calendar of returns/charts of statement was not prepared in any of the offices test checked with the result that prescribed annual returns such as sickness and mortality among prisoners, report on the character and qualification of warder establishment, losses due to shortage of grains, etc. were not being received in the DGP office as required under paragraph 1131 of Jail Manual. The concerned heads of offices while admitting the fact stated (November 2007 to February 2008) that required registers would be maintained in future.

5.1.8.3 *System for monitoring disposal of files not adhered*

Haryana Government instructions issued in July 1996, require each Government office to attach a calendar of dates of disposal with each file (in prescribed form) so that the time taken at each stage could become clear and delay avoided. Moreover, the reasons for delaying the files for more than three days are also to be recorded by the officials concerned. Audit scrutiny, however, disclosed that these instructions were not being followed and the 'calendar of dates' was not being used in any of the offices test checked although there were cases of delay in disposal in all the jails test checked (except Borstal Jail, Hisar). In the absence of this system, the delay in disposal of cases, if any, could not be brought on record thereby making it difficult to take remedial measures. The heads of concerned offices, while admitting the facts stated (November 2007 to February 2008) that instructions would be followed in future.

5.1.8.4 *Internal Audit Arrangement*

One Chief Accounts Officer, one Accounts Officer and one Section Officer were posted by the State Finance Department for conducting internal audit of the accounts kept in the office of the Head of the Department and its subordinate offices in the field. These officers never conducted internal audit of the Directorate and its subordinate offices as internal audit wing was not provided with junior auditors for the internal audit. This not only rendered the deployment

Internal Audit was not conducted despite the audit staff being in position.

of these relatively senior personnel redundant but also denied the Management of an independent internal feed back on operations.

On being pointed out in audit, the department conducted (December 2007) internal audit of one District Jail and two Sub-Jails.

5.1.8.5 Vigilance arrangements

No vigilance cell was in existence as Haryana Government had not issued any instructions to create vigilance cell. It may be mentioned here that the Government of the neighbouring State of Punjab had made it mandatory to create vigilance wing in each department. In the absence of vigilance cell, the department could not keep proper vigil over the functioning of the department.

5.1.9 Conclusions

Internal Controls is a body of prescriptions contained in various rules, regulations, provisions of manuals and generally accepted best practices. The efficacy of controls is, therefore, dependent upon the extent of compliance to these prescriptions. While the Government had taken steps to provide additional capacity by undertaking construction of new jails to overcome overcrowding in the existing jails, audit review, however, revealed that there was scope for improvement in the operation of financial and operational controls in the Jail Department. The risks associated with laxity in such controls ranged from potential for fraud and embezzlement of public funds to compromising the security and custody of prisoners, besides breeding inefficiencies in the administration and management of budget, personnel, purchases and stores and stock. The department, on being highlighted in audit, initiated corrective measures in some of these areas.

5.1.10 Recommendations

- The department should maintain the Liability Register so that liabilities could be factored in while framing budget estimates. The system of regular reconciliation of drawal of funds with treasury to avoid chances of misappropriation should be streamlined;
- The department should prescribe a suitable ratio of warders in place to prisoners;
- The department should check congestion of prisoners in jails by their transfer to less congested jails from time to time;
- Government should consider adoption of provisions of the Model Jail Manual on a selective basis.

- The department should ensure that DGP, District Magistrate and Sub Divisional Magistrate inspect the jails as per the provision of Jail Manual.
- Internal Audit system should be strengthened and Vigilance Cell should be created to keep a vigil over the Directorate and field offices.

These points were reported demi-officially to the Financial Commissioner and Principal Secretary to Government of Haryana, Jail Department in April 2008; their reply had not been received (August 2008).

Chandigarh

Dated:

(Jagbans Singh)

Accountant General (Audit), Haryana

Countersigned

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Dated:

(Vinod Rai)

Comptroller and Auditor General of India