PART VI

JAIL ECONOMY
Maintenance of accounts is a responsible business for any institution or organisation. The Jails in Assam spend a lot of money on different items. Moreover, in every jail there are some industries which must be managed by the jail authority. There are certain rules and regulations for the proper keeping of accounts. In 1874, maintenance of accounts in jails was not a problem. It was very simple in nature as there were few prisoners. There was no industry in most of the jails. Today it is an acute problem. Sometimes public money is misused and prisoners do not get their due. Several measures have been taken to ensure the proper expenditure of money.

When there are clear rules regulating accounts and expenditure, public officials cannot misuse their powers. There should be checking of accounts from time to time. The Jail Manuals provided rules in details for the maintenance of accounts and expenditure of money on jail administration subject to the rules contained in the Assam Financial Rules, the Assam Contingency Manual and the Assam Budget Manual.

The business of a jail is transacted by two separate departments - the Manufactory and the General Departments. Each department is self-contained and independent. Articles which are brought in and taken out of the jail are entered in the books of one of these two departments. They maintain different types of books in different forms, but the system of accounts is the

same in both the departments.

It is the duty of the Manufactory Department to keep accounts of raw materials, manufactured articles, dead and live stock used for manufacturing articles. Other matters of the jail are dealt with by the General Department. It is the sole duty of the Manufactory Department to control, supervise and increase jail manufactures. Whereas, matters of day to day financial administration are dealt with by the General Department.

Accounts maintained by any office are duly audited. In this case if there is any misuse of money, the officer concerned shall be responsible for that and the amount shall be realised from him. The General and the Manufactory Departments of jail keep their own accounts and they are audited periodically by the audit staff of the Auditor General. If they find any discrepancy in the maintenance of accounts they must report the matter to the Government for necessary action.

The Jail Superintendent must submit before August 15, each year, the annual budget for the jail to the I.G.P. The I.G.P. makes provision in his budget for necessary amount of money needed for each prison and for the purchase of raw materials for the Manufactory Department. When the budget of the Jail Department is accepted by the Government and duly passed by the Legislature, each jail can spend money according to budget provisions and with due sanction of the competent authority. So long, Assam was a Chief Commissioner's Province, the Chief

Chief Commissioner was the approving authority of the budget of the different departments of the Governments.

If any expenditure is to be incurred for which there is no budget provision, the Government may be moved to sanction the amount.

Each jail is supplied with a cash chest in which money belonging to the Government or prisoners is kept. The key of the cash chest remains with the Jailer who is responsible for the correctness of accounts.

A cash book is maintained in each jail in which the contents of the cash chest are recorded. All cash transactions are also recorded in the cash book.

Money must be drawn from the Treasury according to actual needs. All unspent amounts should be returned to the Treasury. A receipt must be taken for any payment.

The expenditure of the General Department is classified for purposes of departmental and financial control. The following are the main heads and sub-heads of jail expenditure.


N.B. The following registers are maintained by the General Department for cash transactions and financial accounts:

1) Cash Book (exclusive of manufactory transactions)
2) Treasury Pass Book.
3) Registers of contingency charges.
4) Pay list and acquittance roll of fixed and extra-establishment
5) Register of advances to contractors for foodgrains and raw materials.

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<tr>
<th>Main heads adopted by the Finance Department</th>
<th>Sub-heads required for administrative purposes</th>
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</thead>
</table>
| 1. Dietary charges                          | a) Rations.  
|                                             | b) Miscellaneous dietary charges.  
|                                             | c) Garden and agricultural expenses.  
|                                             | d) Proportionate share of dietary charges. |
| 2. Hospital charges                         | a) Sick diet and extras for patients.  
|                                             | b) Cost of extra or special diet, etc., for prisoners who are in weak health, but who are not in hospital.  
|                                             | c) Medicines and hospital equipment.  
|                                             | d) Proportionate share of dietary charges. |
| 3. Clothing and bedding of prisoners        | Not only the cost of new clothing and bedding, but all charges for repairs should be included under this head. |
|                                             | b) Charges for water-supply.  
|                                             | c) Extra-ordinary charges. |
| 5. Charges for moving prisoners             | a) Transfer charges and road subsistence of convicts.  
|                                             | b) Transportation charges. |
| 6. Miscellaneous Services and supplies      | a) Lighting charges.  
|                                             | b) Disciplinary charges.  
|                                             | c) Uniform and equipment of Warders.  
|                                             | d) Rewards for recapture and service  
|                                             | e) Execution charges.  
|                                             | f) Other miscellaneous services and supplies. |
| 7. Travelling Allowances                    | This sub-head should include travelling allowances of non-gazetted officers, not allowances paid to gazetted officers. |
8. Contingent charges
   a) Rent, rates and taxes.
   b) Service postage.
   c) Telegraph and telephone charges.
   d) Current office expenses.
   e) Office furniture.
   f) Registers and stationery.

9. Extraordinary charges for live-stock, tools and plant:
   a) Conservancy, water supply and dead-stock.
   b) Dietary dead-stock.
   c) Hospital dead-stock.
   d) Garden and agricultural plant.
   e) Lighting, dead-stock.
   f) Disciplinary stock.
   g) Arms and accoutrements.
   h) Dairy live-stock and plant.
   i) Draught cattle.
   j) Other miscellaneous dead-stock not coming under the above heads.

When an expenditure is incurred on any subject not included in the above list, the Superintendent classifies it by the principle mentioned above. An expenditure cannot be incurred without authority. Medicines cannot be purchased in the local market without the written orders of the Medical Officer. The urgency of the case must also be taken into consideration.

For some charges, the previous sanction of I.G.P. is necessary. But in the case of urgent necessity and expenditure can be incurred in anticipation of Government sanction. The charges for extra establishment in some matters require the sanction of the I.G.P., if the amount exceeds Rs. 50/- for purchasing articles at one time.

Payments to any department of the Government are made by book transfers and they are adjusted by the Controller.

7. Ibid., Rule 1017.
later on. When prisoners move on rail, motor or Steamer, they are given passage warrants in place of cash money. But all fares below Rs. 5/- must be paid in cash. Pay of the establishment is drawn from the Treasury in a scheduled form and later on distributed by an officer in the Jail Office. Travelling allowances are drawn separately. Travelling allowance bills of Jailers must be countersigned by the I.G.P. Such bills of Head Warders and Warders are countersigned by the Superintendent of the Jail.

In case of any defalcation of public money or property, the matter is immediately reported to the I.G.P. and to the Comptroller. The report must be sent even if the loss is made good of by the person concerned. The Jail authority may take necessary action against the person after the submission of report.

From the above we may come to the conclusion that rules have been laid down clearly for the maintenance of accounts and for the prevention of the misuse of public money so that prisoners get their due. Accounts may be maintained properly and all the principles of expenditure may be observed, but if the accounts personnel are basically dishonest, they will find scope for misuse of public property. These things happen very frequently in jails and it is a common charge against the jail officials. When the supervising authority is strict and the persons who maintain accounts and spend money are honest, financial administration will be sound and efficient.

9. Ibid., Rule 1033.
9A. R.J.A., 1895, p.37. An Officer in Tezpur Jail was dismissed in 1895 for misappropriation of money.
The Manufacturing Department - The Manufacturing Department of a jail has got its distinct registers, accounts and returns. It must maintain them properly.

Raw-materials and manufactured articles are kept in the custody of an Assistant Jailer. In the absence of an Assistant Jailer, the Jailer remains responsible for the safe custody of raw-materials and finished products. All the departments of the Government are expected to purchase necessary jail products for their use and thereby encourage and promote jail production. The Jail Department is bound to supply things to these departments if it has entered into a contract with them. When it cannot honour the conditions of the contract it can be penalised.

Industries in jails can be carried on only according to budget provision. When the amount sanctioned is insufficient for an industry, the Superintendent may move for further grants. Most of the jails are not in a position to start new industries because of poor budget allotments. And finance is a problem for the growth of industries in jail. As a result of this, the vocational training of the prisoners for their rehabilitation in the society suffers.

The Superintendent has the power to purchase raw materials for industries but they must see that there is no unnecessary accumulation of stocks. Materials must be purchased in the cheapest market in sufficient quantity. Forest products necessary

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The following registers are maintained by the Manufacturing Department:
for jail industry are generally obtained from the Forest Department which makes arrangement for the supply of commodities from the nearest depot to the jail.

There are definite rules for the fixation of price of jail products. Before fixing the price of any article, the price of raw materials used, estimated wage of free labour, percentage of wear and tear of tools and percentage of profit must be taken into consideration. Generally, in fixing the price of a commodity, the jail authorities calculate profit at 10 per-cent for Government departments within the State and for whole-sale dealers and at 25 per-cent for private purchasers. For retail sale, profit may be fixed at 15 per-cent. After the price of a commodity is finally fixed it must be seen that the price of goods sold to Government departments is not higher than the market price; and to public, it must not be less than the market price. When government officials have to pay the price for their own uniform, they are supplied with jail clothes at a concession rate.

When the price of a jail product is to be revised for damage or long storage, the previous sanction of the I.G.P. is required. The Jail Superintendent must give necessary reasons for the proposed reduction in the price of a commodity.

Jails, having industries of their own, have sale-rooms with samples of jail manufactures. Generally, the sample room

13. Ibid, Rule 1044.
15. Ibid, Rule 1048.
remains under the control of the Jailer and daily accounts are kept for articles received and sold. For the convenience of other Government departments, a price list of jail made goods is circulated.

Sale-proceeds of jail products must be credited to the Treasury when a sum of Rs. 50/- has accumulated. Credit sales are confined to Government departments, notable firms and distinguished persons from whom money can be realised without any difficulty.

When jail products are destroyed, the circumstances in which they were destroyed should be noted together with their value. When an article is sold, the name of the purchaser is noted down in the sale book. A separate account book is kept in the Manufacturing Department of the cost of all raw-materials required for the manufacture of articles.

It is the duty of the Jailer to examine daily the register of tools and plant and attest their correctness. Accounts and returns of the Manufacturing Department must be compiled timely for submission to the I.G.P. A detailed account of this department is submitted to the Government in proper time.

The Jail Superintendent checks the stock of all articles of the department every six months to satisfy himself that everything is correct. He must submit a report to the I.G.P. about its functioning. Thus, here again, the

18. Ibid., 'Rule 1053.
Jailer and the Superintendent have the ultimate voice.

The Manufacturing Departments in jails are profitable concerns. They seldom incur loss. But as the number of industries is very small, most of the jails cannot earn a substantial amount of profit. Only some big jails like Gauhati, Dibrugarh, Silchar, Tezpur and Nowgong earn profit to a great extent.

Net expenditure of the Department - In the following table an analysis is made of the net jail expenditure for the maintenance of prisoners in different years.

Table 18

<table>
<thead>
<tr>
<th>Year</th>
<th>Net expenditure of the Jail Department per annum.</th>
<th>Net average expenditure per prisoner per annum.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Rs. 1,22,250/-</td>
<td>Rs. 101-3-2.</td>
</tr>
<tr>
<td>2</td>
<td>&quot; 1,54,153/-</td>
<td>&quot; 106-15-5.</td>
</tr>
<tr>
<td>3</td>
<td>&quot; 71,898/-</td>
<td>&quot; 48-3-0.</td>
</tr>
<tr>
<td>4</td>
<td>&quot; 1,11,310.6.0</td>
<td>&quot; 76-5-0.</td>
</tr>
<tr>
<td>5</td>
<td>&quot; 1,81,716.0.0</td>
<td>&quot; 89-15-0.</td>
</tr>
<tr>
<td>6</td>
<td>&quot; 2,57,631.0.0</td>
<td>&quot; 109.5.0.</td>
</tr>
<tr>
<td>7</td>
<td>&quot; 3,61,365/-</td>
<td>&quot; 90.2.0.</td>
</tr>
<tr>
<td>8</td>
<td>&quot; 11,71,091/-</td>
<td>&quot; 292.14.0.</td>
</tr>
<tr>
<td>9</td>
<td>&quot; 15,86,896.11.0</td>
<td>&quot; 400.7.0.</td>
</tr>
<tr>
<td>10</td>
<td>&quot; 27,82,585.78.</td>
<td>&quot; 507.75.</td>
</tr>
</tbody>
</table>

From the above table we can draw the conclusion that the cost of prison administration is increasing rapidly. In 1874, the net average expenditure per prisoner was Rs. 101-3-2, whereas, in 1964, it was Rs. 507.75. The cost of the maintenance of prisoners in the Hill Jails was very high in comparison with that of the Plains. In Hill Jails, the establishment cost was very high in comparison with the number of prisoners confined in them.

The net cost to the State for the maintenance of prisoners of average strength is higher in Assam than in any other States. This is because of three reasons. First, the prisons in Assam are very small and establishment cost is very high. Second, the price of food is high in Assam. Third, the smallness of the prisons makes it difficult to derive any profit from manufactures.

Let us now see the net expenditure per head of convicts for their maintenance in 1874 in the following Provinces.

Table 19

<table>
<thead>
<tr>
<th>Name of the Province</th>
<th>Net expenditure per prisoner per annum</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assam</td>
<td>Rs. 101-3-2</td>
</tr>
<tr>
<td>Bengal</td>
<td>&quot; 72-4-9</td>
</tr>
<tr>
<td>British Burma</td>
<td>&quot; 31-10-0</td>
</tr>
<tr>
<td>Oudh</td>
<td>&quot; 44-8-3</td>
</tr>
</tbody>
</table>

From the above it is clear that the cost of maintaining prisoners was very high in Assam in comparison with other Provinces. This is so even today. The cost of maintenance of prisoners can be reduced to a considerable extent by increasing jail productions.

23. Ibid.