CHAPTER - III

FINANCIAL ADMINISTRATION OF JAILS

(A) GENERAL

Financial Administration is the backbone of administration because it is the channel for the supply and flow of finances necessary to keep the prison machinery running. Funds to run the prison machinery are strictly budgeted items which make it essential that there should be a strict control to avoid any waste of funds or over-spending. We all know it only too well that we keep a keen eye on our pocket and take great care to balance personal budget and our needs to ensure that there is no over-spending. Hence the secret of individual happiness lies in the fact that a person should never over-spend his income. An unlike principle holds good of public finance. A government has to first consolidate estimates of public expenditure and then find resources to meet it. Some times it has to enter foreign market for a loan. Even if loan for reconstruction has become popular, a country needs a sound financial organization. Bharat Bhushan Gupta emphasises that "Public economy is different from private economy on two other points. The individual works for private profit, the state exist to render social service. The second point of difference is that whereas the individual plans his economy during the span of his life, a statesman has to look beyond his own life time."¹

Added to this is another important factor that democracy requires not only expense but keeping up of proper and adequate accounts of expenditure.

Financial administration consists of those operations the object of which is to make funds available for the governmental activities, and to ensure the lawful and efficient use of these funds. It is difficult to conceive of an act or policy formation by government which has no financial involvement. Even laying down of a policy at the government level calls for financial commitment and incurring of expenditure. "Finance is the fuel for the engine of Public Administration". Lloyd George is reported to have once remarked that "Government is finance."2 This is obviously very correct. Whatever the Government does, must necessarily mean some expenditure of money. If no funds are available, say to pay the personnel and purchase the necessary material and equipment, the best of thought out and planned schemes would grind to a halt.

Willoughby observes: "Of the several factors entering into the problem of efficient government, none is of greater importance than that of financial administration."3


He supports his argument in the words "A large part, probably more than half of the time of the legislative branch is given over to a consideration of financial measures, of what revenues shall be raised, how they shall be collected, cared for, and disbursed, and what provision shall be made for meeting the expenditure needs of the government and the conditions to be observed in making such expenditure." In our democratic form of government, Legislature is responsible to consider and vote the taxes to raise funds and authorise expenditure. "Financial administration has to see that the legislature is not asked to place more tax-burden on the people than is necessary, and that the money voted by it for expenditure is used according to its wishes with due regard to economy and efficiency."  

These constraints are general and applicable to the general working of financial control by the legislature over all expenditure. At the same time it becomes an important index of the 'will, importance and priority given to any particular policy, programme, system or organisation of the Government, such as the Prison System. Bharat Bhushan very aptly remarks that "The purse-strings of the nation are invariably controlled by the legislature. People's chosen representatives, sitting in the legislature, have been the last word on taxation and expenditure."  

4- Ibid : p. 357  
5- Sharma, M.P. : op. cit. pp. 473-74  
6- Gupta, Bharat Bhushan : Fundamental of Public Administration; Central Book Depot, Allahabad-1966, p. 162
Financial administration must be viewed from two stand points, political and technical. Clarifying the political aspect, Willoughby points out that the struggle for popular government has, historically at least, centred largely around the question of the control of the purse. Therefore, in its political aspects the problem of devising and operating a proper system for the conduct of the financial affairs of a government at once raises that most fundamental of all political questions, the location of powers and the manner of their exercise. Stated more concretely, it involves such important considerations as: the relative parts that shall be played by the legislative and executive branches in the formulation and adoption of financial policies; where shall rest the primary responsibility for the initiation of revenue and expenditure proposals; the weight that shall be given to such proposals, when formulated by the legislature in reaching final determination in respect of them, the extent to which the legislature shall delegate the exercise of its powers to subordinate agencies, and the means of control that shall be set up by the former to ensure faithful compliance on the part of the latter with all orders given to it. Willoughby concludes, "viewed from the political stand point, the problem of financial administration comprehends our operations: planning, determining, executing, and controlling". 7

7- Ibid; p. 358
Leaving theory aside, and concentrating our attention on the problem in hand, we find that in practice administration of the financial affairs of a government involves a continuous chain of operation. To start with, an estimate is first made of the expenditure that will be required for the due conduct of say the Prison Department during the fixed period of a fiscal year under consideration; together with a statement as to the manner in which it is proposed that the money to meet the said expenditures shall be provided for. On the basis of this estimate, revenue and appropriation acts are passed in the legislature giving legal authority for implementing the plan and programmes as decided upon. The financial allotments by the Government are communicated to the Head of the Department, in our case the Karagar Maha Nirikshak, Uttar Pradesh and the Treasury concerned, who are already bound down by the rules and procedures laid down in the various volumes of the Financial Handbook. They have to keep detailed accounts in the prescribed manner and submit periodical statements of receipt and expenditure. At the end of the year the entire financial transactions, on the receipt and expenditure side, at the various jails and subordinate institutions is compiled and submitted to the Government by the Karagar Maha Nirikshak, U.P., as the Annual Prison Administration Report. This information is utilised when the estimates for the next year are made. This chain of operations goes on and on for every fiscal year.
Willoughby points that, "In this chain of operations the budget finds its place as the instrument through which these several operations are correlated, compared one with the other and brought under examination at once and the same time. The budget thus, is something much more than a mere estimate of revenues and expenditures. It is, or should be, at once a report, an estimate, and a proposal. It is, or should be the document through which the chief executive, as the authority responsible for the actual conduct of governmental affairs, comes before the fund-raising and fund granting authority and makes full report regarding the manner in which he and his subordinates have administered affairs during the last completed year; in which he exhibits the present condition of the public treasury; and on the basis of such information, sets forth his programme of work for the year to come, and the manner in which he proposes that such work shall be financed. The most important feature of a budget is that it should be all-comprehensive. It must bring together in one consolidated statement all the facts regarding the expenditures of the government, past and prospective, and the revenues and the financial condition of the treasury. These facts, moreover, must be presented by means of balanced statements so that the relations between past action and proposals for the future, between revenues and expenditures and between resources and obligations may be clearly seen."  

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8 Willoughby, W.F. : op. cit., pp. 364-65
We shall, therefore, examine the Jail Budget as presented to the Legislature after Independence. To be able to appreciate nuances of the Jail Budget, it would be helpful to have some acquaintance with the Budget System of the Government as a whole.

Gilbert Campion observes that Financial Administration hinges around the Budget. It is the central instrument through which the legislature approves the financial policy of the government. Willoughby defining budget as a document elaborates that, "a budget system is one that makes use of a budget as the central instrument of financial administration." Viewing the problem from this angle, it will be seen that a budget system embraces three distinct phases:

i) The formulation of the budget which comprehends two features, (a) the authority by whom the budget should be formulated, and (2) the character of its contents;

ii) action upon the budget which takes the form of adopting its recommendations in whole or in part through the passage of revenue and appropriation act, and

9- Campion, Gilbert : An Introduction to the Procedure of the House of Commons, 1948, p. 257
Quoted by Bharat Bhushan Gupta, op. cit., p. 142

10- Willoughby, W.F. : op. cit., p. 366
execution of the budget, or to be more accurate the putting into effect of the provisions of the revenue and appropriation acts.

Article 202 of the Constitution of India requires the presentation of the Budget, including the items of new expenditure to both Houses of Legislature for a general discussion. After voting of the demands for grants has taken place in the Legislative Assembly for appropriation of funds for expenditure, an Appropriation Bill providing for such vital demands for grants and expenditure charged on the Consolidated Fund, is introduced in the Legislative Assembly which has to go before both the Houses in accordance with the procedure laid down in the Constitution and as regulated by the Rules of Procedure and Conduct of Business of the Legislative Assembly and Legislative Council. The assent of the Governor to the Bill is obtained and the amounts shown in the Act and the Schedule thereto for each Grant become the sanctioned grants for expenditure under the various Demands. The Budget Literature, which is supplied to the Legislature, consists of five volumes, viz.:

**Volume - I**

The Finance Minister's Budget Speech.

**Volume - II**

The Finance Secretary's Memorandum on the Budget containing a brief review of the finances of the State.
Provisions of funds in the budget by itself conveys no sanction to the subordinate authorities to incur expenditure. It has to be sanctioned by a competent authority except where it is covered by standing sanctions or necessary powers have been delegated to expending authorities with the concurrence of Finance Department.

It is the duty of the departmental authorities as are made responsible for the control of the expenditure for any head of account, more commonly known as Controlling Officers, to see that all sums due to Government are assessed regularly and promptly, realised and credited into the Government account. The Accountant General is supposed to keep a watch and immediately to report to the Finance Department any large increase or failing off in these receipts.

The authority administering a grant is also responsible for watching the progress of expenditure under its control and for keeping it within the sanctioned grant or
appropriation. It is the responsibility of the Finance Department to watch regularly through the administrative department of the Secretariat and controlling officers the Government's balances and their ways and means operations. The Accountant General helps the Department in the task by furnishing it with the figures of receipts and outgoings of each month.

The progress of expenditure and careful assessment of the commitments and liabilities may indicate savings in appropriations under certain heads within a Grant. These can be reappropriated by Finance Department or other controlling authorities, subject to certain restrictions and limitations, to meet requirements for additional funds under other heads within the same Grant. When the total authorised appropriation for a Grant is found short of the actual requirements, a supplementary grant has to be obtained passing through the same stages of legislative procedure as the original grant or appropriation.

The Jail Manual Uttar Pradesh in Chapter-LIII - ACCOUNTS, lays down detailed instructions on the procedure, manner and form of maintaining the jail accounts at various levels. The three cardinal rules laid down in this connection are Rules 1344, 1345 and 1346, which are reproduced below:-
"CHAPTER -LIII : ACCOUNTS"

1344: Rules regarding the preparation and submission of budget estimates and other cognate matters and the responsibilities of the controlling authority and disbursing officers in respect of the expenditure of Government money are contained in the Uttar Pradesh Budget Manual and Financial Handbook, Volume V, Part I and should be carefully followed.

1345: The superintendent shall see that all rules laid down in Financial Handbook and Government Orders in matters of accounts are scrupulously followed.

1346: The superintendent shall see that all items of miscellaneous income and receipts are duly remitted to the treasury for credit under jail miscellaneous receipts. The maintenance of any fund from the receipts of sale of Government property is strictly prohibited.

(B) ANALYTICAL

Having been thrown a quick and concise review of the general settings of Financial Administration of the Uttar Pradesh Government, it would be our effort now to examine the actual working of the Budget System as it relates to the Prison System of Uttar Pradesh, and the performance and achievements in the field, as reported by the U.P. Government, from year to year since Independence.
Morris - Jones discussing the working of Indian Parliament observed that the Budget is a fairly compact document of some 25 pages, but can hardly be understood without simultaneous study of the Finance Minister's speech lasting usually one and a-half hours and if possible, the 200 pages Explanatory Memorandum on the Budget.  

Such an uncomplimentary view of the Budget presentation is nothing new or peculiar to the Indian scene. Our Budget System has mainly been drawn on the British pattern, and Willoughby commenting on it points out that the most important feature of a budget is that it represents the document through which the chief executive comes before the fund raising and granting authority, the legislature, makes known how affairs have gone in the past year or biennium, and presents his recommendations for future action. "The budget paper consists of statistical statements and figures showing appropriations requested. Only in small degree are they self-explanatory."  As a remedial measure of this important deficiency of the Budget presentation, he strongly advises, "An essential feature of the budget should, therefore, be a letter of transmittal or message by the chief executive having for its purpose to make known the significance of the showings and recommendations. This message should be an exceedingly important document. In it the whole situation should be surveyed, and the necessity or desirability of all


12- Willoughby, W.F.: op. cit., p. 380
the action recommended clearly set forth."\textsuperscript{13}

We do have such a presentation in our Budget System, and of the Five Volumes termed the Budget Literature, the very First Volume is "the Finance Minister's Budget Speech" which answers all the questions and expectations of a Budget Speech outlined by Willoughby above. The following episode from the U.P. scene, graphically presented by Dr. Devakar fully illustrates the issue. "On August 15, 1947, India regained Independence, which was preceded by a short period when the first National Government was formed, with a particular transfer of power .... Consequently, in 1947 the first Congress Ministry assumed power. The Indian Congress had for several decades past been agitating and revolting against the foreign rule, as a result of which its leaders and men in large numbers went to jail..... The concept of a prison in the minds of those who had not been imprisoned is represented in Nehru's words, "But still in 1921 prison was an almost unknown place, and very few knew what happened behind the grim gates that swallowed the new convict. Vaguely we imagined that its inhabitants were desperate people and dangerous criminals. In our minds the place was associated with isolation, humiliation, and suffering, and, above all, the fear of the unknown."\textsuperscript{14} Discussing the prison scene further in some details, Dr. Devakar points out that "Pandit

\textsuperscript{13} Ibid; pp. 380-81

\textsuperscript{14} Devakar, Dr. ; \textit{Mental Health Problems of Lifer Convicts in U.P.; Unpublished Ph.D. Thesis, Lucknow University, 1973, pp. 65-66
Nehru was alive to these changes and improvements, about which he records his opinion as "there have been some changes in recent years for the better. Food has improved a little, so also clothing and other matters. This was largely due to the agitation carried out on outside by political prisoners after their discharge. Non-cooperation also resulted in a substantial increase in the warder's salaries to give them an additional increment to remain loyal to the Sarkar. A feeble effort is also made now to teach, reading and writing to the boys and younger prisoners. But all these changes, welcome as they are, barely scratch the problem and the old spirit remains much the same." 

The above appraisal of the prison policy and its administration during the British regime, provides the background against which the Congress Government worked with a view to give a new penal policy and prison administration in India. Govind Ballabh Pant, the first Premier under the Congress Ministry in Uttar Pradesh, in his Budget Speech for 1937-38 said, "we propose to examine the question of overhauling the entire Jail Administration. If our proposals for reducing the jail population by at least one third is found feasible and is finally adopted, we hope to be able to make a substantial saving in our existing jail budget which will be sufficient for any reforms which may be considered

15- Ibid; p. 67
necessary in the department. Under Grant No. 11 - Jail and Convict Settlements - the total budget estimate of Rs. 30.89 Lacs showed decline of Rs. 31 thousand from the preceding grant for 1936-37."

The above 1937-38 budget Speech of Pandit Govind Ballabh Pant, as the first Premier and Finance Minister of Uttar Pradesh in the first Congress Ministry is a hallmark in the history of Prison Administration in Uttar Pradesh. The few writers on Prison Administration of U.P. have failed to appreciate the golden truth hidden in the statement, because their approach to the study was psycho-social, legal or criminological or so, but their viewpoint was certainly not the point of view of the Science of Public Administration. It is our effort here to adopt the Public Administration tools and techniques, and these immediately reveal the basic importance of Premier Pant's budget Speech. Some of these salient points may be mentioned as:

(1) We have already referred to Willoughby's remarks about the budget Speech in which he had emphasised that "the message should be an exceedingly important document. In it the whole situation should be surveyed and the necessity or desirability of all the action recommended clearly set forth." Premier Pant who was addressing the elected members of the legislature, almost all of whom had passed years and years of their life in prisons during the Freedom Struggle, were too well acquainted with the horrible conditions
prevailing in the jails. Consequently, they did not require any further details or briefing to justify the declaration of Premier Pant that, "We propose to examine the question of overhauling the entire Jail Administration." This shows how dissatisfied were those leaders with every aspect of the then prevailing prison system, which they thought could not be improved upon by piece meal attention here and there. Actually, a lot of piece meal addition, alteration and repair work had been done, every now and then, specially so under the pressure of jail flux and opposition to jail rules during the Freedom Struggle and repeated 'jail bharao andolan' about which Nehru had commented "all these changes, welcome as they are, barely scratch the problem, and the old spirit remains the same." Since the very basic penal policy at that time was one of deterrence and rigorous punishment, no improvement in the jail conditions could be expected without 'overhauling of the entire jail administration.' In India, such a categorical statement was made for the first time, and, therefore, it stands as a hallmark in prison history.

Another salient feature refers to the strength of the will and motivation behind the proposed reorientation of prison administration. It would be interesting to examine whether the declaration of the first Congress
Ministry was just some catharsis and a political stunt or that the Premier Finance Minister actually meant it. We have a very reliable scale to measure the degree of sincerity and solidarity of the proposal. 'Overhauling of the entire jail administration' would necessarily be a very costly venture, requiring large sums to be allocated for implementing the plan developed for the purpose.

Looked at casually, the Budget presentation did not make any allotment of funds specifically for the purpose of jail reforms. However, a deeper dive into the Budget presentation and its explanation revealed that the Finance Minister was quite alive to the needs of the situation. He had commissioned for his help the well known dictum of finance that a penny saved is a penny earned. Utilising this principle the Finance Minister's strategy was to cut down jail expenditure and thus provide money for funding the scheme of reorientation of prison policy and programmes. The Finance Minister's strategy was not to cut down upon any existing provisions, supplies and amenities available to the prisoners but the reduce the number of prisoners in the jails by about 33 percent. Let us compare this effort in light of Willoughby's remarks that the chief executive must place his clear scheme of raising the funds necessary for the proposals presented to be implemented. Premier Pant, made his strategy for raising funds necessary for jail reforms, in very clear words when he said "If our proposal for reducing the jail population by at least one-third is found feasible and is finally adopted we
hope to be able to make a substantial saving in our existing jail budget which will be sufficient for any reforms which may be considered necessary in the department."

Subsequent events, handling of the Budget as a whole and the Jail Budget in particular, proved the wisdom and financial witchery of Premier Govind Ballabh Pant. He was successful in reducing the jail population, as contemplated, save substantial funds and provide the funds so obtained to execute the new items of expenditure in the jail budget.

The Budget literature presented to the legislature during the regime of the First Congress Ministry in U.P. exhibits ample evidence of the keenness, sincerity and perseverance of the Government in pushing through the new policy and programme orientation of the Prison Department. To give their scheme a systematic base the first step undertaken, that very year in 1937, was to appoint a committee to consider and report what reforms were possible in the jails of the United Provinces. The ultimate recommendations of this Committee, after due processing, were incorporated by Premier Govind Ballabh Pant in his Budget proposals for the fiscal year 1938-39. Presenting these proposals to the legislature Pandit Pant said, "I will now briefly refer to some of the salient
features of the budget involving loss in income or fresh expenditure. The total provisions for Jails remains practically stationery. The question of the overhaul of the entire jail administration has been under our consideration. We have reduced the population in jails by an appreciable proportion and we thereby expect some saving in the normal expenditure which used to be incurred in the upkeep of prisoners. This we intend to utilise for measures of jail reform which are under contemplation and are mentioned on page 127 of the memorandum for the current year. The need for humanising jail administration is now universally recognised. It is intended to provide a third blanket and one payjama for each prisoner, to abolish certain humiliating type of manual labour such as oil-crushing and water liftings, to provide separate jails for habituals and casuals, to introduce new industries of a modern and really useful type, to supply tobacco in limited quantities to inveterate consumers. Experimental supplies of this to prisoners at Government expense have resulted in reducing trouble and improving discipline. A small provision is intended to be made for games, magic lantern and literary education. Provision is also to be made to establish a training school for the subordinate jail staff. A Borstal Bill has already been introduced in the House. The principle on which these reforms are based have been accepted by various enquiry committees.
which were entrusted with this task. The total expenditure, recurring and non-recurring, on these reforms is likely to fall below two lakhs and it is expected that this amount will be found out of the existing provisions in the budget."¹⁶

Premier Pant added, "An additional provision of 25, has been made for the reclamation of criminal tribes. The whole question of the reclamation of such tribes is now before a committee. Their recommendations may be of a far reaching character but certain reforms cannot wait. At present, good, bad, and indifferent, members of the tribe are herded together in the same settlements. It is intended to convert one of the settlements into a reformatory, and the others into industrial settlements, and a small agricultural colonies, for the better class of members. It is also desirable to appoint a few panchayat officers, and to form panchayat among criminal tribes, so that the number of those actually registered may be reduced to the minimum, and a higher standard may be introduced among them as speedily as possible."¹⁷

Next the Finance Minister outlined the "Proposed measures of jail reform to be met from savings in the Jail Budget."¹⁸ which it would be important to examine carefully,

¹⁶- Ibid; pp. 70-72
¹⁷- Ibid; p. 72
¹⁸- Ibid; p. 73
as they spell out the basis of overhauling the entire jail administration. There were:

<table>
<thead>
<tr>
<th>Description</th>
<th>Recurring (Rs.)</th>
<th>Non-recurring (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1- Elimination of certain forms of labour in jail.</td>
<td>18,000</td>
<td>15,000</td>
</tr>
<tr>
<td>2- Classification of prisoners</td>
<td>NIL</td>
<td>6,000</td>
</tr>
<tr>
<td>3- Jail Industries</td>
<td>10,000</td>
<td>10,000</td>
</tr>
<tr>
<td>4- Industrial Superintendent</td>
<td>6,000</td>
<td>NIL</td>
</tr>
<tr>
<td>5- Industrial Show Room</td>
<td>1,700</td>
<td>3,000</td>
</tr>
<tr>
<td>6- Educational Instruction</td>
<td>5,000</td>
<td>NIL</td>
</tr>
<tr>
<td>7- Games</td>
<td>2,000</td>
<td>NIL</td>
</tr>
<tr>
<td>8- Magic Lanterns</td>
<td>1,000</td>
<td>1,340</td>
</tr>
<tr>
<td>9- Supply of Tobacco</td>
<td>24,000</td>
<td>NIL</td>
</tr>
<tr>
<td>10- Supply of Third Blanket</td>
<td>NIL</td>
<td>36,000</td>
</tr>
<tr>
<td>11- Supply of one Payjama</td>
<td>1,000</td>
<td>NIL</td>
</tr>
<tr>
<td>12- Pay of one overseer</td>
<td>1,000</td>
<td>NIL</td>
</tr>
<tr>
<td>13- Contribution to the U.P. Discharged Prisoner's Aid Society</td>
<td>3,500</td>
<td>NIL</td>
</tr>
<tr>
<td>14- Training School</td>
<td>6,000</td>
<td>40,000</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>79,200</strong></td>
<td><strong>1,11,340</strong></td>
</tr>
<tr>
<td><strong>GRAND TOTAL:</strong></td>
<td><strong>1,90,540</strong></td>
<td></td>
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</tbody>
</table>

Explaining the grant under the 'Training School', Premier Pant elaborated, "It is proposed to open a training school for subordinate jail staff. If any reforms are to be effected in jails, it is in the first place essential that the case of criminals should be entrusted to men who have
received technical training in penological methods and the first conclusion that the Indian Jails Committee and the U.P. Jails enquiry committee arrived at was that every prison should have a trained staff. In fact the U.P. Jails enquiry committee of 1929 recommended the opening of a training school at Lucknow. It is proposed to have a headmaster, one drill master, and three part-time lecturers from other departments and three menial staff. Their pay will work out at something like Rs.500/- a month or 6,000/- a year.**19**

It is also proposed to construct a building for this school which will also accommodate a discharged prisoner's home, so that the prisoners besides being looked after by the school authorities and students, may also provide human material for study. A sum of Rs.40,000/- is deposited under the head of Discharged Prisoner's Aid Fund, and it is proposed to contribute Rs.15,000/- out of this fund for the joint building and Rs.25,000/- be provided for on behalf of the training school.**20**

The above move of the U.P. Government to lay the foundation of a training school to train the entire subordinate staff of the jail, was a glorious effort and a much needed step in the direction of blowing in fresh and sweet exhilarating breeze to reorient the traditionally dull,
dreary and harsh prison personnel. The U.P. Government, thus, became the first State Government in India to set up a Jail Training School and to begin the training of the entire subordinate staff employed in its jails. It would be interesting to follow the history of development of this pioneer institute, the Jail Training School, Lucknow which has by now completed more than fifty years of its functioning. That survey could be taken up, later on, for at the moment our task is confined to ferreting out the declaration and deeds of the First Congress Ministry towards their avowed scheme of overhauling of the entire Prison Administration.

This leads us to the third and the last year in office of the First Congress Ministry. Dr. Devakar quotes Premier Pant, when he presented the budget for the fiscal year 1939-40, "The Government has given special attention to the question of jail reforms and with a view to reduce the jail population certain measures such as the United Provinces First Offenders Probation Act and the Prisoners Probation Act have been passed by the legislature. The Probation system has already been introduced and Probation Officers are to be appointed in seven principal districts..... The recommendations of the Expert Committee has been accepted and Rs.1,20,000 have been provided for a Jail Training School to be built in Lucknow..... It is also intended to send some youths for training in criminology and penology to appropriate centres in other countries. The method of classification of prisoners has been revised. The system of
jail industries is being remodelled and a Director of Jail Industries has been appointed and the system of paying wages is going to be tried. Rs.17,000 are being provided for adult education and libraries in jails..... Primitive methods of jail punishment have been done away with. Prisoners are no longer used for drawing water and pressing oil or for any other humiliating tasks...."21

The above story of the three years in office of the First Congress Ministry in U.P. is a worthy tale of the worthy sons of the nation, who with all their patriotic zeal and earnest desire to change the destiny of their fellow country men, put up a praise worthy performance. In short, then, it would be undisputably conceded that the first national government in U.P. exhibited a keen sensitivity to the urgent need of 'overhauling the entire jail administration' to implement their new prison policy of a humane approach for the reformation and rehabilitation of the convicts, who had so far been the victims of a brutal, inhuman, deterrent and punitive penal policy laid down and recklessly executed by the foreign rulers. It would also be conceded that true to its democratic set up the National Government adopted an open door public policy for jails and lived upto the democratic and parliamentary norms, procedures and conventions of placing their proposals before the representatives of the public, the members of the legislature for their approval and financial sanction.

21- Ibid; p. 75
Thus, in our democratic form of Government, the Budget Speech of the Finance Minister presented to the Legislature forms a very valuable, reliable, precise and concise public document stating the governmental performance in the financial year ending; and, a clear picture of what is proposed to be done in the ensuing fiscal year. Our plan, therefore, would be to examine in the next chapter the Budget Speeches of the Finance Minister in the year of Independence - 1947, and, annually thereafter in the post-independence era, to discern the policy and programmes of the U.P. Government in respect of Prison Administration.

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