

# Operational Guidelines for The West Bengal Juvenile Justice Fund

Under Section 105 of the Juvenile Justice (Care and Protection of Children) Act, 2015 and Rule 78 of the West Bengal Juvenile Justice (Care and Protection of children) Rules, 2017

(An outline for norms and processes for receipt of donations under the fund, mechanism for approval and release of grant and rules for utilization of grant released under the fund)



## **1. Introduction**

The Juvenile Justice Fund is a statutory fund created by the State Government as per the mandate provided by the Juvenile Justice (Care and protection of Children) Act, 2015 and the West Bengal Juvenile Justice (Care and Protection of Children) Rules, 2017.

The West Bengal Juvenile Justice Fund (WBJJF) was set up vide notification No. 5410/ (37)-SW/JJA-17/13 dated 03/11/ 2015.. Section 105 of the said Act states that:

- (1) The State Government may create a fund in such name as it thinks fit for the welfare and rehabilitation of the children dealt with under this Act.
- (2) There shall be credited to the fund such voluntary donations, contributions or subscriptions as may be made by any individual or organisation.
- (3) The fund created under sub-section (1) shall be administered by the Department of the State Government implementing this Act in such manner and for such purposes as may be prescribed.

The West Bengal State Child Protection Society (SCPS) under the DWCD & SW, Government of West Bengal will be the nodal body for operationalization of such fund.

The present guideline is for operating the account of West Bengal Juvenile Justice Fund and for utilization of funds received under it.

## **2. Objectives of the Juvenile Justice Fund**

- 2.1 To provide funds for the implementation of programmes for the welfare and rehabilitation of Children in Need of Care and Protection (CNCP) and Children in Conflict with Law (CCL) as defined under the Juvenile Justice (Care and Protection of Children) Act, 2015.
- 2.2 To cover expenses which are otherwise not covered under the programmes and schemes being implemented by the State Government in the area of juvenile justice or where budgets though available are inadequate to maintain the prescribed standard of quality of care and services.

## **3. Scope and Administration of the Guideline**

- 3.1 This guideline shall govern the administration of the receipt and utilization of funds from the WBJJF.
- 3.2 The State Child Protection Society (SCPS) shall make it available to the audit or inspecting agencies and also present a bi- annual report on the utilization of funds to the Governing body of the Society.



3.3 Amendments, if any, to the Guidelines may be made by the Governing Body of SCPS only.

#### **4. Receipt of Donations or Contributions under the Juvenile Justice Fund**

4.1 Any individual or a group or an organization which may include a trust, foundation, NGO or a corporate company may voluntarily contribute to the WBJJF by way of donations or subscriptions.

4.2 Donations, contributions or subscriptions received from individuals and organisations for the West Bengal Juvenile Justice Fund shall be kept in an interest-bearing Deposit Account to be opened in the name of West Bengal State Child Protection Society (SCPS)

4.3 Interests earned on deposits shall be treated as income and will add to the total balance

4.4 Proceeds of sale or other disposal of the property of SCPS by way of auction or any other process shall be deposited in the WBJJF

4.5 The donor shall be issued, on demand, a certificate for tax exemption under the Income Tax Act and Rules, or any other law, Act/Rules, for the time being, in force.

4.6 The fund will be registered under relevant Income Tax/other Act/Rules so that it can issue Tax exemption certificate to the donor acceptable to the respective Tax Authority

#### **5 Mobilisation of funds under Corporate Social Responsibilities**

5.1 As per section 135 of Companies Act, 2013, all such companies that fulfil the eligibility criteria including Government run or controlled Public Sector Units (PSU) or companies have to spend, in every financial year, at least two per cent of the average net profits of the company made during the three immediately preceding financial years, in pursuance of the Corporate Social Responsibility Policy. The SCPS shall prepare a list of such companies and corporates having their head offices within West Bengal or their operations in West Bengal and shall try to mobilize them for contributions under Corporate Social Responsibility (CSR)

5.2 The SCPS may organize presentations or meetings with the representatives of FICCI, CII or any other body or group of industries or corporates for dissemination of information about the purpose and objectives of WBJJF



## **6 Purpose for which the funds shall be utilized**

As per Rule 78 of the West Bengal (Juvenile Justice (Care and Protection of Children) Rules, 2017, the Juvenile Justice fund may be utilized for the following purposes, namely:-

- (i) Establishment and administration of Child Care Institutions;
- (ii) Supporting innovative programmes for the welfare of the children in the Child Care Institutions including cottage homes;
- (iii) Strengthening of legal assistance and support;
- (iv) Providing entrepreneurial support, skill development training or vocational training;
- (v) Providing lump-sum subsistence support to children leaving Child Care Institution on attaining the age of eighteen years;
- (vi) Providing after care facilities and entrepreneurship fund for providing capital and infrastructure to persons who have crossed the age of eighteen within institutionalized care, for starting up small businesses to support reintegration into mainstream life;
- (vii) Providing support for foster care, sponsorship and after care;
- (viii) Rehabilitation of children in special circumstances including children released from militant groups and adult groups;
- (ix) Meeting the expenses of travel for trial and restoration of children, including the expenses of the escorts including police;
- (x) Creating child friendly Boards and Committees;
- (xi) Capacity building for parents and caregivers to understand needs of children;
- (xii) Awareness generation programmes on child rights and offences against children;
- (xiii) Creating community-based child protection programmes to identify and report offences against children;



- (xiv) Providing specialised professional services, counselors, translators, interpreters, special educators, social workers, mental health workers, vocational trainers etc. for the children covered under the Act;
- (xv) Providing recreational facilities and extra-curricular activities for the children covered under the Act including those in Child Care Institutions;
- (xvi) Palliative care for cancer affected children and stay facilities for their parents; and
- (xvii) Any other programme or activity to support the holistic growth, development and well-being of a child covered under the Act and the rules.

## **7 Process of release of grant under the Juvenile Justice Fund**

7.1 The District Child protection Unit (DCPU) or an NGO which is running a child care institute (CCI) or running a programme for children in difficult circumstances including orphan and destitute children, whether or not funded by the State government under any scheme or programme, may make a request to the SCPS through the District Magistrate and through DCRT for Kolkata for grant support under the WBJJF with a detailed proposal of activities and along with estimated expenditures. Similarly, the SCPS may also present proposal for grant support under the WBJJF.

7.2 All such proposals received at the SCPS shall be considered by the Juvenile Justice Fund Approval Committee (JJFAC), to be constituted in a manner given below, for taking a decision on approval and release of grant under the WBJJF.

7.3 The JJFAC shall be constituted at the State level in the following manner for considering the proposals and for the purpose of approving the grant request.

- i) The Principal Secretary/Secretary, DWCD & SW, Government of West Bengal and Executive Chairperson, SCPS, West Bengal- Chairperson
  - ii) Director, CRT, Government of West Bengal and Member Secretary, SCPS, West Bengal- Member
  - iii) Financial Advisor of DWCD & SW, Government of West Bengal- Member
  - iv) Deputy Director, CRT- Member
  - v) Treasurer, SCPS, West Bengal- Treasurer
  - vi) Two Social Workers - Member
- a) The JJFAC shall meet on a quarterly basis at such places and on such dates and at such times as may be fixed by the Chairperson.
  - b) The quorum for a meeting for the Committee shall be four including the Chairperson & Member Secretary.



- c) Director, Child Rights & Trafficking, West Bengal, shall be Member Secretary of the WBJJFAC and shall convene the meetings of the juvenile Justice Fund Approval Committee.

7.4 The Committee will consider the proposal as soon as possible but not later than three months from the receipt of such proposal, and, if found appropriate, shall approve the proposal fully or partially. If needed, the Committee may also suggest modifications in the proposal before the grant is formally approved.

7.5 If the proposal is rejected by the Committee, the reason for doing so shall be recorded in writing.

7.6 After the approval of the proposal, the grant shall be released to the organization/agency by cheque or electronic transfer directly to the bank account of the organization /agency duly signed by the authorized signatories.

7.7 All withdrawals shall be made by cheques or requisitions, as the case may be, signed by the authorized signatories.

## **8 Utilization of grant released under the fund**

The Expenditure or utilization of grants under the WBJJF shall be guided by the West Bengal Financial Rules 1979 and its amendments.

8.1 The recipient agency and its nodal authority shall be vigilant in respect of expenditure incurred from this fund.

8.2 The expenditure should be reasonable.

8.3 No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.

8.4 The grant shall be utilized solely for the purpose for which it has been approved. There shall be no deviation of the grant to any other activity which was not a part of the proposal and had not been approved by the JJFAC.

8.5 Grant shall be utilized within the period it was released for

8.6 Norms regarding utilization of grant shall be governed in accordance with the related provisions of West Bengal Financial Rules.



8.7 The recipient agency of the grant shall submit a Utilization Certificate (in specified format as prescribed by the Department of WCD & SW) along with the Statement of Expenditure to SCPS, a report of which shall be presented to the JJFAC and to the Executive Committee of the Society in its subsequent meeting

8.8 The recipient agency shall retain all vouchers, bills and supporting documents with itself for any inspection or audit.

## **9 Monitoring and reporting**

9.1 Monitoring of the fund flow to the WBJJF and utilization of grant from the Fund for the purpose for which it was sanctioned is very important.

9.2 The SCPS at the State level and the DCPU at the concerned district level shall be responsible for monitoring the utilization of grants.

9.3 In case of grants sanctioned to a NGO, the DCPU of the concerned district shall be responsible for monitoring of the utilization of grant and shall ensure that expenditures are being made appropriately as per approvals.

9.4 The agency receiving the grant shall, on a monthly basis, send a report to the DCPU or the SCPS as the case may be, with a detailed expenditure and narrative report.

9.5 The SCPS shall compile such reports and present it to the JJFAC on a periodical basis. A copy of such report shall also be submitted to the Governing body of the Society.

## **10 Audit & Accounts of the fund**

10.1 All income and expenditure of the WBJJF shall be audited on an annual basis by a Chartered Accountant as per Chartered Accountant Act 1949 selected by the SCPS.

10.2 The audit report shall be submitted to the Executive Committee and the Governing Body of the SCPS & Department of W & CD & SW.

10.3 All incomes/receipts and expenditure/payments are primarily to be recorded in the Cash Book, Journals, day books, bank reconciliation statement, other relevant Registers with proper authentication of the cashier/responsible official of the Juvenile Justice Fund.

10.4 Annual Financial Statements containing Receipt & payment A/C, Income & Expenditure A/C and Balance Sheet with schedules along with bank reconciliation statement to be prepared in double entry system so that it depicts a true & fair view.



Annual Financial Statements should cover a period from 1<sup>st</sup> April to 31<sup>st</sup> March each year & to be signed by the President, Secretary, Finance Officer or any other officer/s as directed by the Department of W&CD & SW.

10.5 President/Secretary/Finance Officer or any other officer as directed by the Department of W &CD & SW will act as Drawing and Disbursing Officer of the fund and will be primarily responsible for keeping all vouchers, registers, maintenance accounts, Tax, Returns and Audit.

10.6 Annual Financial Statements will be submitted to the governing body & passed within 31<sup>st</sup> May each year & Statutory Audit should be completed within 30<sup>th</sup> June each year.

In absence of any Rule, WB Financial Rules along with instruction contained in the Finance Department/ W7 CD & SW Department may be followed.

## **11 Awareness generation on the Juvenile Justice Fund**

11.1 In order to mobilize and raise funds for the WBJJF, the SCPS shall spread awareness among general public through mass media. It shall use different platforms medium including social media for mobilization of funds.