



GOVERNMENT OF WEST BENGAL  
DIRECTORATE OF CHILD RIGHTS & TRAFFICKING &  
STATE CHILD PROTECTION SOCIETY, WEST BENGAL  
SAISHALI BUILDING, 3<sup>RD</sup> FLOOR, SALT LAKE CITY, SECTOR – I, KOLKATA 700 064

Memo No.: 105/SCPS-WB/2020-21

Date: 10.09.2020

ORDER

*Guidelines on Financial Management System in State Child Protection Society, West Bengal*

The issue of streamlining Financial Management System for Child Protection Services (CPS) under ICPS at State Child Protection Society, West Bengal and all its subsidiary Units (DCPU) and Statutory Bodies (Child Welfare Committee and Juvenile Justice Board) at Districts, Child Care Institutions (CCIs), Specialised Adoption Agencies (SAAs) and Open Shelters (OS) approved by PAB has been under consideration since long. Now, therefore, in consideration of the above, the following Guidelines for management of Financial System at the Society and all these Units/ Agencies and Statutory Bodies at Districts for CPS under ICPS as mentioned above are issued with effect from the Financial Year 2020-21. These Guidelines are for strict compliance with by all concerned along with the extant Rules, Regulations and Norms of the Finance Department of the Government of West Bengal in respect of Centrally Sponsored Schemes.

**A. Allotment and Release of Funds**

1. Funds will be allotted by SCPS to the CCIs, SAAs, and DCPU (including CWC & JJB) once in a **quarter as advance / transfer** on the basis of claims received from District Child Protection Units in respect of DCPU (including CWC & JJB), CCIs and SAAs - both Government run and NGO run within 25<sup>th</sup> of the last month of the previous Quarter along with Unit/ Agency wise **Utilisation Certificates duly signed by Appropriate Authority for the previous of the previous quarter.**
2. Funds will be allotted to **Open Shelters** only on the basis of claims forwarded by Controller of Vagrancy, West Bengal for the Quarter concerned. Quarterly Utilisation Certificates have to be submitted to the Controller of Vagrancy, West Bengal by the NGOs running Open Shelters duly signed by Appropriate Authority. No subsequent allotment of funds would be made if Utilisation Certificates of Funds from any Open Shelter lie pending for two subsequent Quarters at the end of CV, West Bengal.
3. **Funds will be released to the districts / CCIs/ SAAs / Open Shelters in three heads viz Non Recurring, Recurring and Swachha Bharat.** The existing available fund at the end of all units will be considered under two heads viz. **Recurring and Non recurring.** Expenditures from these funds can be done in different heads as mentioned in Annexure 1 subject to the annual ceiling of expenditure.
4. Non-Recurring Funds will be allotted in any quarter against specific Head of Expenditure and can be spent only for the purpose allotted for. Existing available Non recurring fund at unit end for new construction will be expended for that purpose only but funds for furniture or computers and Peripherals/TV etc and Kitchen Utensils and others can be expended for any of the purposes i.e. for furniture /Computers and peripherals etc. /TV/ Kitchen Utensils etc.
5. Flexi Funds allotted to DCPU and funds accruing due to Interests available from Bank Accounts are to be treated as Recurring Funds.

**B. Expenditure and Annuals Caps of Expenditure**

1. Head wise resource envelope is attached herewith as Annexure I. It may be noted that though funds will be released as a lumpsum grant, expenditure should be booked head wise as per resource envelope. **Resource envelope is the ceiling of expenditure for the entire financial year of the particular head.** Expenditure exceeding this ceiling limit in a particular head can only be done after taking prior permission from the state.
2. **Statement of Expenditure is to be submitted every month within the 7<sup>th</sup> day of the succeeding month** as per Annexures 2,3 and 4 for separate Units/ Agencies enclosed with these guidelines. Transmission of SOEs to SCP

## File No.DCRT-12011/22/2020-DIR(DCRT)-DCRT

S may be by electronic media but– hard copy of SOE duly signed by Competent Authority is to be scanned in PDF and sent by email whereas the soft copy should be emailed in MS-Excel template until a Web based portal for the said purpose becomes operational.

3. **Original vouchers of expenditures are to be kept at the institutions/ agencies.** NGO run CCIs/ SAAs will arrange for audit of their accounts in each financial year and submit the audit report to the DCPU. DCPU should check sample vouchers in a routine manner to ensure financial discipline. All Institutions including NGO run CCIs and SAAs should maintain separate Cash Book for SCPS funds. Separate Expenditure ledgers should also be maintained.
4. DCPU and Government run CCIs should maintain accounts in Tally software and printouts of Cash books and different Ledgers and books of Accounts are to be signed, and kept for audit.
5. All vouchers should be properly numbered and print outs of system generated Debit and Credit Vouchers should be signed and preserved properly.
6. Cash book balance should be reconciled with bank balance in every month.
7. Final accounts should be prepared at the end of a financial year.
8. For petty expenses related to repair of plumbing/ civil or electrical works at Government CCI or SAA an amount of Rs 10,000/- per month subject to the maximum of Rs 1,00,000/- per year may be spent from contingency/ Flexi fund.

These Guidelines along with the Annexures enclosed would come into effect from 1<sup>st</sup> April 2020 in the Financial Year 2020-2021 and would remain in force until any further orders in this respect.

- Encl:
1. Annexures 1(A & B): Resource Envelope & Expenditure Caps
  2. Annexure 2: Format of SOE for CCIs
  3. Annexure 3: Format of SOE for OS
  4. Annexure 4: SOE for SAA
  5. Annexure 5: SOE for DCPU
  6. Annexure 6: Consolidated SOE of the district

Director

*J. Anup Kumar*  
Child Rights & Trafficking &  
Member-Secretary  
State Child Protection Society  
West Bengal

Memo No.: 105/1(145)/SCPS-WB/2020-21

Date: 10.09.2020

Copy forwarded for information and necessary action to:

1. Secretary to the Government of West Bengal, Department of WCD & Social Welfare, Bikash Bhavan, North Block (10<sup>th</sup> Floor), Salt Lake City, Kolkata – 700091
2. Controller of Vagrancy, West Bengal
3. - 24. District Magistrate (All Districts except Kolkata)
25. Deputy Director, CRT in charge of DCPU, Kolkata
- 26-48. District Social Welfare Officer (All Districts except Kolkata)
49. Treasurer, SCPS, WB
- 50-69. Superintendents/ Persons-in-Charge, \_\_\_\_\_ Govt. CCI
- 70-92. District Child Protection Officer, (All Districts)
93. Accounts File, SCPS, WB

*J. Anup Kumar*  
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