


Chapter:	Financial Administration	Classification:	Public Document
Subject:	Application for Children's Special Allowances (CSA)		
For:	Youth Custody	 Authorized by Executive Director	

1. Policy

- 1.1 Canada Revenue Agency (CRA) authorizes the Department of Justice to receive from Children's Special Allowances, a monthly allowance for each person under the age of 18 years old who is in our custody or care.

2. Children Special Allowances Payments

- 2.1 In accordance with Children's Special Allowances, Correctional Services is the responsible guardian of the young person (YP) while the YP is in custody and will formally apply to the Canada Revenue Agency for special allowance.
- 2.2 The payment for the Children's Special Allowance will be received directly from CRA at the Nova Scotia Youth Centre (NSYC).
- 2.3 A copy of the payment print-out schedule will be kept on file at the NSYC in accordance with the STAR/STOR records retention schedule. This print-out will be reconciled with the application list upon receipt.
- 2.4 An electronic funds transfer from the CRA will automatically be deposited into the facility's General Trust Account at a local bank branch. Special Allowance funds will be identified within the accounting program, OTIS.


3. Application Process

- 3.1 Application for the Children's Special Allowances will be made by NSYC Program Administration Officer or designated administration staff who will input the application online through the CRA web site.

4. Documentation

- 4.1 The application or cancellation session summary that documents the date when application or cancellation was made will be placed in the Children's Special Allowances file.

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- 4.2 A list will be maintained and updated weekly by Program Administration Officer or designated administration staff.
- 4.3 Upon receipt of the monthly reconciliation report from CRA, a cross reference will be done against the list maintained by the Program Administration Officer or designated administration staff, to the copy of the monthly reconciliation printout as prepared by Canada Revenue Agency.
- 4.4 The list will be reviewed monthly by the Program Administration Officer or designated administration staff who will contact the CRA when no payment has been received within two (2) months from the date of initial application.


5. Use of Children's Special Allowances Funds

- 5.1 The Children's Special Allowances can be used for any of the following purposes related to the YP's care
 - 5.1.1 clothing
 - 5.1.2 Incentive Program
 - 5.1.3 rehabilitation
 - 5.1.4 amenities
 - 5.1.5 education
 - 5.1.6 recreation

6. Discharge

- 6.1 The Program Administration Officer or designated administration staff will complete the "Cancelling Children's Special Allowances" section of the application on the CRA website whenever a YP (for whom the Department is receiving a monthly allowance) is released from custody for a period greater than 30 days.
- 6.2 The CRA will deduct any amounts necessary from the following month's payments, where a payment is received for a YP who has been either discharged from custody or who has escaped.

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6.3 All accounting for the Children's Special Allowances will be processed in accordance with Policy and Procedures, Subject No. 9.05.00, Non-Public Funds.