



## Jamiyah Singapore

**MUSLIM MISSIONARY SOCIETY SINGAPORE (JAMIYAH SINGAPORE)**

**31 Lorong 12 Geylang, Singapore 399006**

**Report for Year Ended 31 December 2017**

The Charity was established in 1932 as a Society under the ROS Registration No 870/1947REL. It was registered under the Charities Act on the 21<sup>st</sup> of April 1988.

Unique Entity Number (UEN) : S61SS0055K

Registered Address : No 31 Lorong 12 Geylang Singapore 399006

Executive Council Members : The Management Committee was elected at the 68<sup>th</sup> Annual Biennial General Meeting held on the 23 July 2016 at Jamiyah Singapore.

The following are the names of the Executive Council Members of Jamiyah Singapore:

1	Dr	Mohd Hasbi Bin Abu Bakar	President
2	Dr	Hameem Alim Sahib Mohd Saleem	Vice President I
3	Encik	Mohamed Yunos Bin Mohamed Shariff	Vice President II
4	Dr	Isa Hassan	Vice President III
5	Encik	Muhammad Rafiuddin Bin Ismail	Secretary General
6	Encik	Mohd Shariff Bin Mohd Yatim	Asst Secretary General
7	Encik	Shaick Fakrudeen s/o S. Ali	Treasurer General
8	Encik	Mustafa Dumidae	Asst Treasurer General
9	Encik	Khalid Bin Hassan	Council Member
10	Encik	Mohamad Hosni Bin Abdul Malik	Council Member
11	Encik	Mohamed Abdulla Yakub	Council Member
12	Encik	Abdul Rashid Bin Abu Bakar	Council Member
13	Encik	Mohd Noor Mohd Said	Council Member
14	Encik	Yahya Syed	Council Member
15	Ustaz	Yusof Bin Masodi	Council Member
16	Er	Aziz Bin Manijan	Council Member
17	Encik	Mohd Zulkifli Bin Mohd Ismail	Council Member



## Jamiyah Singapore

18	Encik	Mohd Yunos Bin Mohd Ishak	Council Member
19	Encik	Jamaludin Bin Abdul Rahman	Council Member
20	Encik	Azral Bin Mohd Yacob	Council Member
21	Ustaz	Haji Ahmadini Bin Haji Amir	Council Member
22	Dr	Mohd Emran Mamat	Council Member
23	Puan	Nora Bte Rustham	Council Member
24	Encik	Abdul Qadir	Council Member
25	Tengku	Badarisah Bin Ismail @ Raja Badarisah	Council Member
26	Mr	Mohamed Hafiz S/O Mohd Haneefa	Council Member
27	Mr	Mohd Ali Marican S/O Mohd Osman Marican	Council Member
28	Encik	Mohamed Sirajudin Bin Mohamed Salman	Council Member
29	Encik	Abdul Malik Bin Abu Bakar	Council Member
30	Encik	Zuraimi Bin Jumaat	Council Member
31	Encik	Seeni Jaafar Ghany	Council Member
32	Encik	Abdul Hakeem Bin Mohamed Yunos	Council Member
33	Encik	Kamarudin Bin Musa	Council Member

Bankers : United Overseas Bank  
Overseas Chinese Banking Corporation  
Standard Chartered Bank  
Malayan Banking Berhad Development Bank of Singapore

Auditors : Reanda Adept PAC



## Jamiyah Singapore

### OBJECTIVES

The main objectives of Jamiyah Singapore include, among others:

- (a) to provide welfare services for the benefit of the community regardless of race or religion
- (b) to set up education centres
- (c) to promote the spiritual, social and economic well-being of Muslims and others
- (d) to co-operate and network with fraternal organizations on matters of common interest.
- (e) to promote inter-faith and multi-racial harmony
- (f) to co-operate with local, regional and international organizations in matters of common interest for the community, the nation and mankind
- (g) to provide residential care for juvenile delinquents, orphans, the destitute aged and children and youths at risk
- (h) to run hospitals and healthcare services
- (i) to set up halfway houses for recovering addicts and other offenders

### Funding Sources

The charity is funded by donations from public.

### Application to Jamiyah's programmes and services

There are 2 ways of accessing Jamiyah's multifarious programmes and services:

1. Walk-in
2. Through referral from relevant agencies

### REVIEW OF THE YEAR 2017

#### REVIEW OF FINANCIAL STATE AND EXPLANATION OF MAJOR FINANCIAL TRANSACTIONS

The Muslim Missionary Society Singapore generated a surplus of \$1,220,521 (2016: \$1,894,394) during the financial year ended 31 December 2017 along with its welfare fund JWF. The total income was \$27,782,992 (2016: \$28,010,114) and the total expenses were \$26,286,720 (2016: \$26,074,464). Out of the total income JWF generated \$21,526,400 (2016: \$20,687,175) primarily comprising donations and fees and incurred expenses amounting to \$20,185,839 (2016: \$19,856,338)

### POLICIES

Some of the major policies are listed below.



## Jamiyah Singapore

### RESERVES POLICY

The listing of all the funds and balances with a description of the purposes can be found in Note 3(f) of the audited financial statements for the year ended 31 December 2017. Only surplus funds will be invested to generate additional income. Whenever necessary professional advice is sought before any investment is made, to provide advice on the potential; risks and returns. The Investment Committee of Jamiyah Singapore exercises prudence in the investment of surplus funds. The policy places a maximum limit of 5 times its annual expenses on its overall reserves.

### CONFLICT OF INTEREST POLICY

No member of the Council shall participate in any discussion or vote on any matter in which he or she or a member of his or her immediate family has potential conflict of interest due to having material economic involvement regarding the matter being discussed. When such a situation presents itself, the member must announce his or her potential conflict, disqualify himself or herself, and be excused from the meeting until discussion is over on the matter involved. The President of the meeting is expected to make inquiry if such conflict appears to exist and the board member has not made it known. A Conflict of Interest declaration form is required to be submitted by all committee members and members of staff who might be involved in dealings with vendors.

### VOLUNTEERING POLICY

Volunteers should adhere to the following policies and procedures while on duty as a volunteer. Failure to comply may result in disciplinary action or termination.

### QUALIFICATIONS:

Volunteers must be at least 15 years of age to work without parental supervision, and must enjoy working with all types of people. They must show a genuine concern for Jamiyah Singapore. The ideal volunteer is self-motivated, mature, sensitive, dependable, a team player and reliable.

### REQUIREMENTS:

Volunteers must complete a basic orientation session as scheduled before reporting to their first assignment. Additional training may also be required.

Volunteers must agree to represent Jamiyah, perform in a professional manner whenever doing so, and not to allow personal views and opinions from clouding the purpose and objectives of Jamiyah Singapore.



## Jamiyah Singapore

### TIME COMMITMENT AND SCHEDULING:

All volunteers to sign up for as many duties (hours) as commitments permit. A minimum (average) of two hours of service per week is requested, but not required. Volunteer hours are flexible. With the exception of holidays, selected volunteers are welcome to come in any time from 8 am to 3 pm, seven days a week.

### SIGNING IN:

You must sign in each time you come to work and sign out each time you finish your shift.

### DRESS PROTOCOL:

You are as much a representative of Jamiyah Singapore as its paid staff. Your appearance and conduct represent Jamiyah's image and hence you should be appropriately clothed.

### CUSTOMER RELATIONS:

The success of Jamiyah depends upon the quality of the relationship between customers, beneficiaries, donors and external parties. Like all staff Volunteers have a duty to maintain healthy relations with all parties while representing Jamiyah Singapore in any event.

### MISAPPROPRIATION OF SUPPLIES:

There will be no removal of Jamiyah's property without the approval of the manager.

### WORKPLACE SAFETY:

Volunteers should conduct themselves in a way that promotes safety of themselves, coworkers, and clients. Volunteers should never put themselves or others into a situation that makes them fearful or uncomfortable.

### VOLUNTEER INJURY:

Any personal injury that occurs while volunteering for Jamiyah should immediately be reported to a staff member. Volunteers are not covered under the organization's insurance for injury to themselves.

### VOLUNTEER FEEDBACK:

Jamiyah encourages volunteers to make suggestions, voice concerns and give ideas about how they facilitate the mission, to the community.



## Jamiyah Singapore

### COMMUNICATIONS POLICY

#### INTRODUCTION

Jamiyah should encourage internal communication that welcomes alternative perspectives, encourages participation at all levels, minimizes defensiveness, and builds and maintains camaraderie. Management should actively solicit, carefully listen, and respectfully respond to the views of internal constituents.

**Internal communications** should be guided by a clear policies and practices manual, regularly scheduled and attended meetings, regularly printed and/or e-mailed informational updates, an understood forum for suggestions, and reports on meetings of the board of directors and its committees.

Policies and procedures may cover the following:

- Appropriate communications channels between staff and board members
  - Inclusivity
  - Reporting schedules
  - Feedback mechanisms
- If not covered in a separate policy, rules regarding staff and volunteer use of communications tools:
- Phone
  - Internet
  - Email
  - Social media channels, etc.

#### External Communication protocol

1. How and who should communicate with public
2. Uphold image
3. Letters, faxes, telephone calls, email (already available), PDPA (available already).

#### Social Media Policy

- This policy governs the publication of and commentary on social media by employees of Jamiyah and its related companies. For the purposes of this policy, social media means any facility for online publication and commentary, including without limitation blogs, wiki's, social networking sites such as Facebook, LinkedIn, Twitter, Flickr, and YouTube. This policy is in addition to and complements any existing or future policies regarding the use of technology, computers, e-mail and the internet.
- Jamiyah's employees are free to publish or comment via social media in accordance with this policy. The employees are subject to this policy to the extent they identify themselves as a Jamiyah employee (other than as an incidental mention of place of employment in a personal blog on topics unrelated to Jamiyah).



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- Notwithstanding the previous section, this policy applies to all uses of social media, including personal, by Jamiyah employees who communicate with the external world in whatever capacity as authorised.
- Publication and commentary on social media carries similar obligations to any other kind of publication or commentary.
- All uses of social media must follow the same ethical standards that Jamiyah employees must otherwise follow.

### **Be Honest.**

- Do not blog anonymously, using pseudonyms or false screen names. We believe in transparency and honesty.
- Use your real name, be clear who you are, and identify that you work for Jamiyah. Nothing gains you notice in social media more than honesty - or dishonesty.
- Do not say anything that is dishonest, untrue, or misleading. If you have a vested interest in something you are discussing, point it out. But also be smart about protecting yourself and your privacy. What you publish will be around for a long time, so consider the content carefully and also be cautious about disclosing personal details.
- Do not reveal information that may cause potential damage to Jamiyah's image and reputation.

### **Protect your own privacy**

- Privacy settings on social media platforms should be set to allow anyone to see profile information similar to what would be on the Jamiyah website.
- Other privacy settings that might allow others to post information or see information that is personal should be set to limit access.
- Be mindful of posting information that you would not want the public to see.

### **Respect copyright laws**

- It is critical that you show proper respect for the laws governing copyright and fair use or fair dealing of copyrighted material owned by others, including Jamiyah's own copyrights and brands.
- You should never quote more than short excerpts of someone else's work, and always attribute such work to the original author/source.
- It is good general practice to link to others' work rather than reproduce it.

### **Respect your audience, Jamiyah, and your coworkers**

- The public in general, and Jamiyah's employees and customers, reflect a diverse set of customs, values and points of view. Don't say anything contradictory or in conflict with the Jamiyah's website.
- Don't be afraid to be yourself, but do so respectfully. This includes not only the obvious (no ethnic slurs, offensive comments, defamatory comments, personal insults, obscenity, etc.) but also proper



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consideration of privacy and of topics that may be considered objectionable or inflammatory - such as politics and religion. Use your best judgment and be sure to make it clear that the views and opinions expressed are yours alone and do not represent the official views of Jamiyah Singapore.

### **Protect Jamiyah’s donors, beneficiaries, customers, business partners and suppliers**

- The above people should not be cited or obviously referenced without their approval. Never identify a customer, partner or supplier by name without permission and never discuss confidential details of a customer engagement.
- It is acceptable to discuss general details about kinds of projects and to use non-identifying pseudonyms for a customer (e.g., Customer 123) so long as the information provided does not violate any non-disclosure agreements that may be in place with the customer or make it easy for someone to identify the customer.
- Your blog is not the place to "conduct business" with a customer.
- Follow the PDPA guidelines.

### **Controversial Issues**

- If you see misrepresentations made about Jamiyah in the media, you may point that out. Always do so with respect and with the facts.
- If you speak about others, make sure what you say is factual and that it does not disparage that party.
- Avoid arguments. Brawls may earn traffic, but nobody wins in the end.
- Don't try to settle scores or goad competitors or others into inflammatory debates. Make sure what you are saying is factually correct.
- If you make an error, be up front about your mistake and correct it quickly.
- If you choose to modify an earlier post, make it clear that you have done so.
- If someone accuses you of posting something improper (such as their copyrighted material or a defamatory comment about them), deal with it quickly - better to remove it immediately to lessen the possibility of a legal action.

### **Disclaimers**

Use applicable disclaimer language saying who they work for, but that they're not speaking officially.

### **PDPA POLICY**

#### **PERSONAL DATA PROTECTION POLICY**

MUSLIM MISSIONARY SOCIETY SINGAPORE (“JAMIYAH”) including all its welfare organisation and centres are committed to safeguarding the personal data entrusted to it by the Individuals.

JAMIYAH manages Individual’s personal data in accordance with Singapore Personal Data Protection Act 2012 (No. 26 of 2012) (“PDPA 2012” or the “Act”) and other applicable written laws. The purpose of the Personal Data Protection Policy (the “Policy”) outlines the principles and practices adopted by JAMIYAH in protecting personal data.





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### Collection, Use and Disclosure

Subject to the PDPA, JAMIYAH will obtain consent before collecting, using and disclosing your personal data and notify you of such purposes. In doing so, JAMIYAH shall make every reasonable effort to ensure your personal data collected is accurate and complete.

The purposes for which JAMIYAH collects, uses and discloses your personal data includes but is not limited to: verifying your identity; sending you JAMIYAH materials such as JAMIYAH announcements, JAMIYAH newsletters, materials in relation to JAMIYAH fundraising events and Seasons Greetings electronic direct mailers; providing services to the beneficiaries; liaising with the relevant vendors, suppliers, third party organisations; processing donations to claim tax deductions from the Inland Revenue Authority of Singapore (IRAS); managing or terminating the employment relationship; assessing the suitability and eligibility of a prospective job candidate or a volunteer; processing and responding to inquiries and/or feedback; for research purposes; for service improvement; complying with a court order or other legal process or other statutory and/or regulatory requirements of any governmental and/or regulatory authorities; and any other purpose permitted by the applicable laws of Singapore.

JAMIYAH may also collect the personal data that you knowingly and voluntarily provide, such as when you register to participate in JAMIYAH-related programmes, activities and events, or when you submit employment and volunteer applications, etc. The additional personal data that is collected depends on the nature of such activity.

### Withdrawal of Consent

If you do not want your personal data to be collected, used, and/or disclosed by the JAMIYAH for the specified purposes, you may withdraw your consent via e-mail to the Data Protection Officer ("DPO") who shall direct you to fill in the relevant form(s) accordingly.

### Use of Cookies

If you are only browsing JAMIYAH website, we do not capture data that allows JAMIYAH to identify you individually. Certain information may be collected from you when you navigate through JAMIYAH website. We automatically receive and record information on our server logs from your browser and may employ cookies in order for our server to recognise a return visitor as a unique user. (Cookies are small text files stored in your computing or other electronic devices which allow us to remember you or other data about you. You can accept or decline cookies by modifying the settings of your web browser.) JAMIYAH captures data that allows it to identify you individually only when you create an account or register with the website.

### Data Security

While there is no method of transmission over the Internet or method of electronic storage that is 100% secure, JAMIYAH strives to protect and ensure the security of your personal data from unauthorised access, collection, use, disclosure, copying, modification, alteration, disposal or other similar risks.



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### Retention of Data

JAMIYAH will cease to retain your personal data or remove the means by which the personal data may be associated with particular individuals as soon as it is reasonable to assume that the purpose for which the personal data was collected is no longer being served by retention of the personal data, and retention is no longer necessary for legal or business purposes.

### Access and Correction

You may request to access or correct (including update) your personal data via e-mail to the DPO who shall direct you to fill in the relevant form(s) accordingly. Please note that subject to the PDPA, not all personal data that we have collected may be available for review.

### Sharing of Information

JAMIYAH will not sell or rent your personal data to any person or third party. JAMIYAH will not disclose your personal data to third party without your permission, except if required by law or a court order to do so, or if one of the exceptions in the PDPA apply. We may sometimes provide links to other websites for your convenience and information. Unless expressly specified, we are not responsible for the content of these websites, any products or services that may be offered through them, or through their data collection practices.

### Complaints Handling Process

All complaints may be referred to the DPO who shall acknowledge receipt as soon as reasonably possible and respond within thirty (30) days from the date the complaint was acknowledged.

### Changes to PDP Policy

JAMIYAH reserves the right to modify or change this PDP Policy at any time. For questions regarding this PDP Policy, please contact the DPO.

### Contact Details of DPO

Data Protection Officer

Jamiyah Singapore

31, Geylang Lorong 12

Singapore 399006

Email: [rafiuddin@jamiyah.org.sg](mailto:rafiuddin@jamiyah.org.sg) / [info@jamiyah.org.sg](mailto:info@jamiyah.org.sg)

Phone: 67431211

### E-MAIL USAGE POLICY AT WORKPLACE AND OUTSIDE INCLUDING USE OF WEB-MAIL

#### USAGE OF E-MAIL

Jamiyah Singapore accepts that the use of email is a valuable business tool. The staff of Jamiyah Singapore are permitted to use email where such use supports the goals and objectives of the business.



## Jamiyah Singapore

All personnel who have been allocated email addresses by Jamiyah Singapore must ensure that they

- Use email in an acceptable way. This shall apply to the usage within or outside office premises using any electronic communication device such as computers, mobile phones, tablets etc.
- Do not create business risk to Jamiyah by their misuse of the internet and email.
- Abide by the restrictions laid down below.

### RESTRICTIONS AND PROHIBITIONS

These are the prohibitions and restrictions:

- Use of Jamiyah's communications systems to set up personal businesses or send chain letters
- Forwarding of Jamiyah's confidential messages to external locations
- Unauthorised use of email to enter into any contractual arrangement with outsiders
- Distributing, disseminating or storing images, text or materials that might be considered indecent, pornographic, obscene or illegal
- Distributing, disseminating or storing images, text or materials that might be considered discriminatory, offensive or abusive, in that the context is a personal attack, sexist or racist, or might be considered as harassment
- Accessing and publishing copyrighted information in a way that violates the copyright.
- Breaking into Jamiyah's or another organisation's system or unauthorised use of a password/mailbox
- Broadcasting unsolicited personal views on social, political, religious or other non-business related matters
- Transmitting unsolicited commercial or advertising material
- Undertaking deliberate activities that waste staff effort or networked resources
- Introducing any form of computer virus or malware into the corporate network.

### STANDARDS

#### Content

Although most staff will have a grasp of how to write business emails, the style and tone should be proper. This usually falls somewhere between the informality of a telephone conversation and the formality of a letter. Although it may vary depending on who your staff are contacting, staff should be mindful of the following:

- An overly formal style may seem tedious to people used to quick, friendly emails.
- Some industries, and some nationalities, have their own standards.
- Short emails can appear brusque.
- Typing in capitals is the email equivalent of shouting, and can be considered rude.
- Use a formal style for formal documents or when approaching someone for the first
- Automatically add an email signature containing key company details, and any disclaimer, to all messages.



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- **CONTRACTUAL SIGNIFICANCE OF EMAILS:** 'An email can be as contractually binding as any other form of communication. The use of email for contractually significant communications, is prohibited and hence the use of disclaimer is necessary.'
- **USE OF DISCLAIMER:** 'This email is confidential, and is intended for the use of the named recipient only. If you have received this message in error, please inform us immediately, and then delete it. Unless it specifically states otherwise, this email does not form part of a contract.'

### EMAIL USER ID AND PASSWORD POLICY

#### BACKGROUND

The discipline of information systems security is based on the notion of controlling access between system users and system resources in a shared networked environment. Controlling access generally relies upon establishing an identity (e.g., user ID) for each system user so that this information, in conjunction with some form of authentication (e.g., password), can be used as the basis for determining whether a user has the proper authorization to access a given resource. Computer user IDs and passwords are typically one of the weakest links in any security methodology. Information system security depends upon authentication information being kept secret. The proper use of user ID and password information is fundamental to information system security and is often the first line of defence users have against unauthorized access to network resources.

User IDs are allocated by the IT Department. A Password policy is a set of rules defined to increase account security and to encourage users to create and use strong passwords. Password policies are a mandatory part of the organizational security policies, to ensure that the accounts are not hacked. All passwords must be of 8 character length with 1 upper case, and 1 numeric character. Passwords must be changed every 3 months. If you have forgotten your password and wish to reset it, please request IT support who will reset the password for you and thereafter you can change to your own password.

#### Best Practices - Passwords

- Never reuse passwords
- Do not share the passwords with anyone
- Do not write down the passwords
- Ensure that you logout of your accounts at the end of the day
- Do not save your password in the browsers
- Never give out your password in phone calls or emails
- Do not login to your account in Public computers if it looks suspicious

#### VIRUSES AND PHISHING

1. Emails can pose a security risk to the organization. They are often used to distribute viruses and spyware, or for phishing attempts. Though cloud based email servers include protection



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to reduce risks, even the strongest filters will allow the occasional malicious email to slip through.

2. Procedures for dealing with suspicious emails.
3. Delete attachments from unknown senders, unless you expect to receive such files from new contacts.
4. Be careful with certain file types:
5. Some kinds of file are more likely to carry viruses. For example, file names including .vbs, .js, .exe, .bat, .cmd or .lnk extensions.
6. Compressed files (containing .zip, .arc or .cab) may also contain such file types.
7. Get advice from your IT support if you are unsure.
8. Always inform IT support if you receive a suspicious attachment or if you suspect a virus has entered the system.
9. Be aware of phishing emails.

### AUDIT AND MONITORING

Misuse of this facility can have a negative impact upon staff productivity and the reputation of Jamiyah Singapore. As Jamiyah's email resources are provided for official purposes, it maintains the right to examine any systems to audit and inspect any data recorded in those systems. In order to ensure compliance with this policy, Jamiyah also reserves the right to use monitoring software to check upon the use and content of emails. Such monitoring is for legitimate purposes only and will be undertaken in a suitable and acceptable manner.

### DISCIPLINARY ACTION

If an employee has failed to comply with this policy, they will face Jamiyah's disciplinary procedure. If any staff is found to have breached the policy, they will face a disciplinary penalty ranging from a verbal warning to dismissal in accordance with the relevant Human Resource policy regarding disciplinary breaches or other grounds for dismissal. The actual penalty applied will depend on factors such as the seriousness of the breach and the employee's disciplinary record.

### STAFF ASSENT

All staff, contractors or temporary staff who have been granted the right to use Jamiyah's email services are required to sign this agreement confirming their understanding and acceptance of this policy.

I agree to abide by this policy.

Signature of staff

### RELATED ENTITIES

A Related Party Register is maintained that comprises details of names of parties, nature of transaction, nature of relationship date and amount.



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Related party transactions have been disclosed in Note 33 of the audited financial statements ended 31 December 2017. The related parties with whom transactions had taken place are listed as follows:

1. Jeewa Ltd
2. JBS International College Pte Ltd

JAMIYAH does not have any equity interest nor control of the type over the above said related party which leads it to be regarded as subsidiary of the society.

### **Operating procedures to be followed by all centres that receive donations including HQ**

#### IPC AND NON-IPC

With effect from December 1 2015, The Commissioner of Charities has mandated that all religious activities shall be separated. The IPC arm of Jamiyah shall be known as Muslim Missionary Society Singapore – Jamiyah Welfare Fund. (JWF) This will be the welfare arm of Jamiyah Singapore and financial statements shall be compiled separately for this entity and will form an integral separate part of the consolidated finance statements of the charity Jamiyah Singapore. All Income and Expenditure statements of centres and homes excluding Jamiyah Education centre will constitute the financial statements of JWF. Expenses and Income recorded at HQ to the extent that these related to JWF shall be allocated or apportioned under JWF.

Donations can come in different forms – Cheques Cash, Postal Orders, Money Order, Nets.

Donations can come in via mail or via walk-in.

#### WHAT ARE OUTRIGHT DONATIONS

Outright donations are those donations that are with no condition or purpose attached and qualify for tax-exemption.

#### DONATION HANDLING PROCEDURE

Ascertain whether the donations are IPC or non-IPC and whether they are outright in nature and whether the donor needs a Tax-exemption receipt. For walk-in donations, ask the donor. For mail-in donations, the tax-exemption will depend on whether the donor has given his NRIC and name. If these are written at the back of the cheque, categorise it as an IPC donation. Take into consideration any remarks provided by donor.

EXISTING DONOR SYSTEM developed in-house allows you to select “IPC or Non-IPC”. This is a mandatory field. It is mandatory now as the donations will need to be extracted for entries to be passed in the General Ledger so that the IPC financials can be properly drawn up.

ISSUANCE OF RECEIPTS: Tax-exempt receipts should be only signed by authorised persons. The authorisation needs to be given by the Honorary Treasurer in the form of a note. Temporary authorisation can be given to a few additional staff during the Ramadhan period. External volunteers should not be given authorisation to sign on receipts or handle cash.



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### COLLECTION OF DONATION

Collections should be witnessed by another staff other than the person collecting the cash. The superintendent or head of department must sign on the collection sheet and money sent to the Finance department. All collections at various centres must be transmitted to Finance within 3 days of receipt. In the interim, such cash should be locked in a safe with keys available only to the superintendent/Head of home.

### DONORS WHO DO NOT WISH TO HAVE A RECEIPT.

In case where the walk-in donor does not wish to receive a donation receipt, but at the same time wishes to donate to an IPC centre (JCH, JNH, JHH etc) the donation can be classified as IPC with an official receipt and not a tax-exempt receipt. If it is a cash donation, this donation can be deposited in the Donation collection box either by the donor or by the attending staff in the presence of the donor. For mail-in donors, it is advisable that Finance (AR) issues the donation receipt from HQ. Donations can be received at a centre for another centre. For example, JHH can receive donations for JCH. It is essential to enter the details properly in the donation system. Donations received at centres that are not intended to be for a particular IPC centre and not outright in nature should be classified under HQ donations non-IPC.

DONATION LISTING: At the end of each day, a donation register/listing will be printed and forwarded to Finance along with the donation cheques or cash and the carbon copy of the receipt for bank-in.

### AUTO-INCLUSION

All Tax-exempt receipts issued are written on a database that should be submitted with the mandatory fields, namely NRIC/UEN and the amount in the format specified by IRAS, by the end of January of the following year. In addition the IPC return for tax-exempt donations shall be filed properly in the prescribed format to IRAS. The database records may not include certain donations that are received directly and have not been entered into the system. These donations will be added to the auto-inclusion file. GIRO donors eligible for tax-exemption shall be added to arrive at the total tax-exempt donations for the period. Reconciliation of the database figure from the computerised system with the General Ledger must be done each month and prior to submission of IPC return at year-end.

### CUT-OFF PERIOD

It is possible that cheques dated 31 December are received after that date due to postal deliveries or cash sent later by centres due to the intervening holiday period. Donation receipts for these must be dated 31<sup>st</sup> December. The current period donations shall start with a new serial number.

### CANCELLATION OF RECEIPTS

If cheques are returned, cancellation must be done within the period and the system must be updated immediately. The donor should be informed over phone or if no phone number is available a letter should be sent. Conversion of official receipts to tax-exempt receipts due to incomplete information received initially must be updated in the system. In the SAP system, there has to be a cancellation and re-entry. No updating of entered records in the system is permissible.



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### EXPLANATION OF ZAKAT DONATIONS

Zakat donations are NOT tax-exempt and classifies as NON-IPC. Donations for Zakat are eligible for tax-relief and the individual has to claim himself/herself in his/her own tax return submission. Hence donors who mention Zakat must be told that no tax-exemption receipt can be issued. They will be given an official receipt or non-tax receipt.

### FITR DONATIONS

Every year during the Ramadhan period MUIS gives us “MUIS receipt books” to collect FITR donations on their behalf. The receipt books are returned to MUIS after the period. The collections are banked into the MUIS Bank Account by Finance Department. Jamiyah will be a temporary custodian of such funds until the collections are banked into the MUIS account.

### AUTHORISATION

Receipt signatories must be authorised by the Honorary Treasurer of the organization.

### DONATIONS IN KIND POLICY AND PROCEDURE

- a) Donations in kind will include donations or gifts other than cash. Where such donations are of substantial value and can be reliably and reasonably quantified, they should be recorded as income. The amount recorded should be a reasonable estimate of their gross value to the Charities/IPC. This value will usually be the price that the Charities/IPC estimates it would have to pay in the open market for an equivalent item. When a valuation cannot be established, the Charities/IPC should disclose the information in the notes to the accounts. Where the donation in kind is a fixed asset, it should be capitalised and reflected in the Balance Sheet of the accounts at a reasonable book value. Charities/IPC should retain relevant documents to support their valuation.
- b) If the gift appears to be valuable, an attempt should be made to politely ascertain a value from the donor. If it is not practicable or feasible, a valuer may be contacted. The documents necessary to record any transaction shall include the Delivery note or letter from the donor to Jamiyah that states the item description, the valuer’s report and documents that confirm a legal title for large assets or items of furniture.
- c) If Jamiyah wishes to estimate the value of certain items, it must make sure that the value is the price that Jamiyah will pay in the open market for a similar item.
- d) Jewellery or similar donations that have intrinsic value must be valued.
- e) If valuation cannot be made reliably, Jamiyah should disclose that by way of a note.
- f) Donations in kind are usually informed by the donor in advance. To prevent dumping, Jamiyah should politely turn down such gifts as the cost of transportation for both acquisition and disposal may exceed the utility.
- g) In case of fixed assets that are in good condition and useful, valuation must be done and thereafter capitalised.
- h) Donation in kind that are capitalised will be treated in the same way in accordance with the Fixed Asset policy regarding depreciation and disposal.
- i) Jamiyah will not attempt to sell the donations in kind that are of reasonable value in the open market or use them as gifts in its events unless the donor authorises Jamiyah to do so.





## Jamiyah Singapore

### EMPLOYEE REMUNERATION

The employee remuneration during the financial year 2017 has been classified as follows:

Band	No of staff (including resignation and/or termination)
Less than \$50,000	449
\$50,000 - \$100,000	32
\$100,000 - \$150,000	4
\$150,000 - \$200,000	NIL

### FUTURE PLANS AND COMMITMENTS

Jamiyah has been dedicated to helping the needy and the under-privileged for more than 85 years. It continues to upgrade itself and adapt to the changing needs of the community. It is planning to use emerging digital technologies to expand its horizon and keep serving the less fortunate. Its welfare programs are now adopting best practices and standards of excellence.

**RAFIUDDIN BIN ISMAIL**

(Secretary General)  
Jamiyah Singapore

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