



MUI/MO/2

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MOSQUE CIRCULAR 003/09

13 February 2009

Chairman/Treasurer
Mosque Management Board

Assalamualaikum wr wb

Dear Sir

MOSQUE FINANCE: PROCEDURE TO WRITE OFF BAD DEBTS

May you and your Board members and staff be in good health and continue to be showered with Allah SWT blessings.

2 In view of the current annual mosques audit, some mosques may need to write off bad debts accumulated from past years that have been deemed unrecoverable.

3 The following is the process to write off bad debts:

- a. Identify debts which have been outstanding for two years and more.
- b. Of these debts, identify those which are unrecoverable even after efforts to get debtors to repay.
- c. Check with your SFS Accounts Officer on the amount proposed for writing off.
- d. Propose to the Board and obtain Board's approval to write off.
- e. Subsequently, get final approval from Muis (Mosque Development) to write off these debts.

4 For getting approval from Muis, do declare on the following:

- How much to write off from each year,
- From where the amount came from, e.g. \$20K from pre-school, \$10K from madrasah
- When it was agreed that the amount is to be written off, and attach a copy of the minutes of meeting, or alternatively, an in principle approval by the board. Necessary actions that have been taken to recover the debt but still unrecoverable.

5 For queries relating to the above matter, please contact Ms Nurfarhana Supa'at at DID: 63591182 or email at nurfarhana@muis.gov.sg.

Thank you and wassalam.

Yours faithfully

ZAINI OSMAN
HEAD, MOSQUE DEVELOPMENT
MAJLIS UGAMA ISLAM SINGAPURA

cc: General Managers, Northeast & Southeast EMCs
Manager, Shared Financial Services