



新加坡尿失禁医学会
SOCIETY FOR CONTINENCE (SINGAPORE)

FINANCE POLICIES & PROCEDURES MANUAL

FIN - RR - 01
Revenue and Receipts

Finance Policies and Procedures Manual
Revenue and Receipts
FIN-RR-01



新加坡尿失禁医学会
 SOCIETY FOR CONTINENCE (SINGAPORE)

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V1.0		Rani Vadiveloo, Executive Director		Rani Vadiveloo, Executive Director	



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SCOPE

The policies and procedures in this document govern the pricing and invoicing of services rendered, issuing of receipts and recording of income received as well as monitoring of outstanding fees.

OBJECTIVE

- 1) To ensure that all income received and recorded are duly supported by relevant documents and such documents are properly maintained.
- 2) To ensure the completeness, accuracy and timeliness of the recording of income received.
- 3) To ensure that all income is recorded and presented in accordance to the Financial Reporting Standards ("FRS") and Recommended Accounting Practice ("RAP").
- 4) To ensure that outstanding invoices issued are monitored and followed up on a timely basis.
- 5) To ensure that there is a policy to make provisions for bad debts and such provisions are monitored and followed up on periodically.
- 6) To ensure the accuracy and validity of the invoices raised.
- 7) To ensure proper safeguarding of cash/cheques received prior to banking in.

DEFINITION

Income refers to resources received that must be expended within a reasonable time of their being received. This contrasts with capital funds. It is also defined as increases in economic benefits during the accounting period in the form of inflows or enhancements of assets or decreases of liabilities that result in increases in equity, other than those relating to contributions from equity participants.

Income can be classified in the following manner:

- Government Grants: assistance by government in the form of transfer of resources, usually funds, to the VWOs in relation to the approved operating activities.
- Gifts in kind: non-monetary donations received from external parties. Except for donation of computers, land and building, all gifts in kind are non tax deductible donations.
- Donations: monetary contribution from external parties. Donations can be tax deductible, non tax deductible and/or general, designated.
- Programme Fees: charge made to client based on services provided.
- Investment Income: income earned when money is placed fixed deposit/savings account or in other financial instruments.

Tax Deductible Donations are monetary/non-monetary contributions made to an Institution of a Public Character (IPC) that allows donors to claim deduction to their chargeable income amounting to double the amount of donation made during the year of assessment.

Designated Donations are contributions that can be used only for the purpose(s) specified by the donor. Such donations can be tax deductible if they fulfill the criteria stated in Income Tax Act s37(3).

Official receipts are receipt issued for programme fees received.

Tax deduction receipts are receipts issued to donors who made tax deductible donations.

Non tax deduction receipts are receipts issued for anonymous donations/donations that are non tax deductible.

DOCUMENT REFERENCE

- 1) Financial Reporting Standards ("FRS") **FRS 18**, Revenue
- 2) Financial Reporting Standards ("FRS") **FRS 20**, Accounting for Government Grants and Disclosure of Government Assistance
- 3) Recommended Accounting Practice ("RAP") **RAP 6**, Accounting and Reporting by Charities
- 4) Charities (Institutions of a Public Character) Regulations
- 5) Charities Act
- 6) Code of Governance

POLICIES

1.0 Reporting and Disclosure

All income

- 1) All incomes for various funds maintained by the IPC should be recorded in the Statement of Financial Activities in the format as prescribed by RAP 6 (Refer to Appendix A). (Reference: **RAP 6**)
- 2) Income should be recognized on an accrual basis except for donations received in cash.
- 3) The following information should be disclosed in Financial Statement:
 - a) Breakdown of income arising from each class of investment
 - b) Related party transactions (Reference: **Regulation 17, Charities (Institutions of a Public Character) Regulations**)
 - c) Total amount of tax deductible donation (Reference: **Regulation 17, Charities (Institutions of a Public Character) Regulations**)
 - d) Total amount of sponsorships in cash and total cost or value of the sponsored property, goods and services it paid or received (Reference: **Regulation 17, Charities (Institutions of a Public Character) Regulations**)(Reference: **RAP 6**)
- 4) The total amount of sponsorships in cash and the total cost or value of the sponsored property, goods and services received should be disclosed based on documentary evidence provided by the sponsors. (Reference: **Regulation 17(2), Charities (Institutions of a Public Character) Regulations**)

Gifts in kind

- 5) All gifts in kind should be included in the Statement of Financial Activities and the basis of any valuation should be disclosed in the notes to Financial Statements. (Reference: **RAP 6**)

2.0 Pricing and Billing

General

- 1) Invoices raised should be serially numbered.

Course Fees

- 2) Pricing of services rendered should be reviewed regularly against international standards/market rate.
- 3) Invoice should be prepared for companies who sponsor the course participants upon receipt of course application form.
- 4) Invoice raised should be reviewed by the Executive Director before sending out to client.

Advertisement Income/Exhibition Space Rental Income

- 5) Pricing of advertisement or rental should be reviewed regularly against market rate.



- 6) Special rates given to clients with good relationship with the Society should be justified and approved by the Executive Committee.
- 7) Invoice should be prepared after the advertisement is published or after event is completed.
- 8) Credit terms given to clients should be approved by the Executive Committee and indicated on the invoice.
- 9) Invoice raised should be reviewed by the Executive Director before sending out to client.

3.0 Safeguarding of Income received

(Reference: **Regulation 8, Charities (Institutions of a Public Character) Regulation**)

All Income

- 1) All cash/cheques should be kept under lock and key before banking in.
- 2) Access to the locked drawer should be limited to the Executive Director.
- 3) All cash/cheques should be banked in within 2 days of receipt.

Adequate insurance should be purchased to mitigate risk in the event of fire/theft/robbery.

4.0 Issuance of Receipts

All income

- 1) All receipts should be issued only after banking in of cash or cheques.
- 2) There should be no pre-signed receipts.
- 3) Access to blank manual receipt books should be restricted to the Executive Director.

Course Fees/Non tax deduction receipts

- 4) A serially numbered official receipt should be issued after cash is received or cheque has been banked in.
- 5) Official receipts should be issued for receipt of anonymous donations/gifts-in-kind.

Tax deductible donations (Reference: **Regulation 9, Charities (Institutions of a Public Character) Regulation**)

- 6) Tax deduction receipts should be issued for donations from donors who provide complete information (i.e. name, identification number/company registration number, address).
- 7) Tax deduction receipt should be reviewed and signed by the Executive Director, the authorized signatory before sending it to the donor.

5.0 Recording of Income

All Income

- 1) Income should be recorded in the month it was received. If cheque was received, income should be recorded only after cheque has been cleared by the bank. (Reference: **FRS 18**)



- 2) All supporting documents for income received should be filed in a file and submitted to the outsourced accountant at the end of each quarter.

All Donations

- 1) Donations should be either received in cash/cheque. The type of donation received should be recorded. In the case of cheque donation, the cheque number should be recorded.

Designated Donations

- 3) Designated donations received and spent should be recorded in a manual spreadsheet according to the purposes stated by the donor. (Reference: **Regulation 11, Charities (Institutions of a Public Character) Regulations**)
- 4) Such spreadsheet should be reconciled to the General Ledger every month end.

6.0 Maintenance of Records

All income

- 1) The Income and Expenditure Record should be updated after official receipts have been issued.
- 2) The Income and Expenditure Record should be printed and submitted to the outsourced Accountant at the end of each quarter.
- 3) Access to the Income and Expenditure Record should be limited to the Support Staff.
- 4) Proper accounting records containing entries showing the following should be maintained:
 - a) All the donations received and disbursed
 - b) Details of all the income received and expenses incurred
 - c) The extent to which the amount of donations received has met any target set
 - d) The period during which the institution of a public character is approved to collect tax deductible donations.

(Reference: **Regulation 12, Charities (Institutions of a Public Character) Regulations**)

- 5) The above accounting records should be maintained for a minimum period of 5 years from the end of the financial year to which the accounting entry relates. (Reference: **Regulation 12, Charities (Institutions of a Public Character) Regulations**)

Tax Deductible Donation- Donation Records

- 6) The following information should be maintained in the Donation Records:
 - a) Receipt number (in numerical sequence)
 - b) Name of donor
 - c) Identification number, or corporate or business registration number, of the donor
 - d) Date on which the donation was received
 - e) Type of donation received
 - f) Amount or value of the donation received

- g) Any terms and conditions under which the donation was made
(Reference: **Regulation 10, Charities (Institutions of a Public Character) Regulations**)
- 7) The Donations Records should be maintained for a minimum period of 5 years. (Reference: **Regulation 10, Charities (Institutions of a Public Character) Regulations**)
- 8) The Donation Records should be updated after tax deduction receipts have been issued.
- 9) The Donation Records should be reviewed by the outsourced Accountant to ensure completeness and accuracy.
- 10) Access to the Donation Records should be limited to the Support Staff.

Course Fees- Attendance Records

- 11) The Attendance Records should be updated after cheque is cleared by the bank.
- 12) The Attendance Records should be reviewed by the Executive Director at least 1 day before the course starts.
- 13) Access to the Attendance Records should be limited to the Support Staff.

7.0 Review of Accounting Records

- 1) Financial Statements, Trial Balance, relevant journal entries and bank reconciliation worksheet should be submitted to the Executive Director before end of the following month after the end of each quarter.
- 2) Reconciliation between receipts and cash/cheque received and the journal entries posted by the outsourced accountant should be performed to ensure completeness of recording.
- 3) Bank reconciliation should be performed at the end of every quarter to ensure accuracy of income recorded.
- 4) Bank reconciliation worksheet should be reviewed and approved by the Executive Director.

8.0 Monitoring of outstanding balances

**Advertisement/Exhibition Space Rental Fees*

- 1) The Executive Director should check for outstanding invoices at the end of every month.
- 2) A reminder email should be sent for all outstanding invoices not received after 30 days.

**This section is not applicable to Course Fees as a place is confirmed only upon receipt of income.*

9.0 Provision, monitoring and writing off bad debts

**Advertisement/Exhibition Space Rental Fees*

- 1) Executive Director should consolidate invoices outstanding for more than 60 days and table it during the Executive Committee meeting.
- 2) The Executive Committee should review the amount and reasons why the amount is outstanding and decide to write off/take further actions to recover the debt.
- 3) The outcome of the review should be documented on a memo and forwarded to the outsourced Accountant for recording.



4) The memo should be filed in the quarterly financial information file.

**This section is not applicable to Course Fees as a place is confirmed only upon receipt of income.*

PROCEDURES

Description of Procedures	Responsible Person
2.0 Pricing and Billing	
<i>Course Fees</i>	
2.1 Pricing the Course Fee before opening the course for registration	
1) Determine the class size and duration of the course. 2) Check the above details to the international standard. 3) Recommend the fee of the course to Executive Committee for review and approval. *Note: The approved course fee amount will be reflected on the registration form. The evidence of approval can be given via email by the Vice President with the Honorary Treasurer in the loop.	Executive Director
2.2 Billing of Course Fee to company sponsors	
1) Receive formal letter from company to inform the Society that they are sponsoring participants for the course. 2) Check the number of participants who are sponsored by the company. 3) Inform the Support Staff to issue invoice after receiving registration forms.	Executive Director
4) Prepare invoice (RR-D01) based on standard template created using Microsoft Word. 5) Print invoice and forward invoice to Executive Director for review and approval.	Support Staff
6) Check the amount and name of company sponsor billed. 7) Return invoice to Support Staff for mailing if no discrepancies are found.	Executive Director
8) Make a copy of the invoice. 9) Mail the original invoice to the company sponsor. 10) File the copy of invoice.	Clerical
<i>Advertisement Income/Exhibition Space Rental Income</i>	
2.3 Determining amount to charge	
1) Propose price to charge to the Executive Committee. *Note: approved price are subject to change in situations where the company has long term relationship with SFCS. In such situations, additional approval is	Executive Director

Description of Procedures	Responsible Person
sought from Executive Committee before replying to the company.	
2.4 Confirmation of amount charged	
1) Prepare formal letter informing the companies of the amount charged for the advertisement space/exhibition space requested. 2) Forward letter to Executive Director for review and approval.	Support Staff
3) Check the amount and other details documented in the letter. 4) Sign on the letter as evidence of review and approval. 5) Forward the signed letter to the Support Staff for mailing.	Executive Director
6) Make a copy of the signed letter. 7) Mail the original letter to the company. 8) File the copy of the signed letter.	Support Staff
2.5 Billing after release of publication/exhibition	
1) Prepare invoice based on formal letter sent to the company earlier. 2) Print out invoice and forward invoice to Executive Director for review and approval.	Support Staff
3) Repeat Procedure 2.2 steps 6 to 10.	Executive Director/ Support Staff
3.0 Collection of Income	
<i>Tax Deductible Donation</i>	
3.1 Check if the donation is direct donation	
<p><u>Cheque Donations</u></p> 1) Make a copy of the cheque received from donor. 2) Fax the copy of the cheque to the Commercial Third Party Fund-Raiser. 3) Receive call from Commercial Third Party Fund-Raiser to confirm if it is a direct donation. Refer to Section 4.1 for procedures to issue tax deduction receipts for <u>direct donation</u> and Section 4.2 for procedures to issue tax deduction receipts for <u>indirect donation</u> . <p><u>Cash Donation</u></p> 1) Request for donors' information and record in the form of a memo. 2) Call the Commercial Third Party Fund Raiser to confirm if it is a direct donation. Refer to Section 4.1 for procedures to issue tax deduction	Executive Director

Description of Procedures	Responsible Person
receipts for <u>direct donation</u> and Section 4.2 for procedures to issue tax deduction receipts for <u>indirect donation</u> .	
3.2 Banking in of cash/cheques	
1) Consolidate all cheques/cash received. 2) Fill in deposit slip and bank in.	Executive Director/ Support Staff
<i>Non Tax Deductible Donation</i>	
3.3 Identifying non tax deductible donation	
1) Receive cheque/cash/gifts in kind from donor. 2) Confirm that donation is non tax deductible*. <i>*Note: All cheques and cash donations where donors records are incomplete are non tax deductible donations.</i> <i>Gifts in kind are usually non tax deductible donations unless specified by Comptroller of the Inland Revenue Authority of Singapore.</i>	Executive Director
<i>Course Fees</i>	
3.4 Collection of Course Fees	
1) Receive cheque from applicant/applicant's sponsor. 2) Forward cheque to Support Staff to update records.	Executive Director
3) Repeat Procedure 3.2 for steps for banking in.	Executive Director/ Support Staff
<i>Advertisement Income/Exhibition Space Rental Income</i>	
3.5 Collection of Advertisement Income/Exhibition Space Rental Income	
1) Receive cheque from company. 2) Check the amount on cheque to the formal letter to ascertain that the right amount is received.	Executive Director
4) Repeat Procedure 3.2 for steps for banking in.	Executive Director/ Support Staff
4.0 Issuance of Receipts	
<i>Tax Deductible Donation</i>	

Description of Procedures	Responsible Person
4.1 Issuing tax deduction receipt	
<p><u>Direct Donation</u></p> <p>1) Prepare manual tax deduction receipt (RR-D02) when cheque is cleared by bank.</p> <p>2) Attach tax deduction receipt to copy of cheque and submit to the Executive Director for review.</p>	Support Staff
<p>3) Check the name and amount of donation on the tax deduction receipt to the copy of the cheque.</p> <p>4) Sign on the tax deduction receipt as evidence of review.</p> <p>5) Forward tax deduction receipt and copy of cheque to the Support Staff.</p>	Executive Director
<p><u>Donation raised by Commercial Fund Raiser</u></p> <p>1) Receive donors list (RR-D03), cheques and copies of cheques from the Commercial third party fund-raiser.</p> <p>2) Check the cheques to the copies of cheque to ensure completeness in the copies of cheques received.</p> <p>3) Check the cheques received to the donors list to ensure completeness of cheques received.</p> <p>4) Repeat Procedure 3.2 for steps for banking in.</p> <p>5) Forward donors list and copies of cheque to the Support Staff for recording.</p>	Executive Director
<i>Non Tax Deductible Donation/Course Fees/Advertisement Income/Exhibition Space Rental Income</i>	
4.2 Issuing Official receipt	
<p>1) Check value of donation based on supporting documents provided.</p> <p>2) Prepare manual official receipt (RR-D03) to be issued to donor/company.</p>	Support Staff
<p>3) Check data written on official receipt to the supporting documents.</p> <p>4) Forward the receipt back to the Support Staff to send to donor if no discrepancies are found.</p>	Executive Director
<p>5) Send the original copy of the receipt to donor/company.</p> <p>6) File the duplicate copy in the file.</p>	Support Staff



Description of Procedures	Responsible Person
6.0 Maintenance of Records	
<i>All Income</i>	
1) Record the following information in the Income and Expenditure Record spreadsheet (RR-D05): <ul style="list-style-type: none"> • Name of donor/company • Amount received • Receipt number • Corresponding invoice number (if any) • Date of receipt 2) File duplicate copies of the official receipt issued and cheques (if any) in the file for submission to the outsourced Accountant for recording.	Support Staff
<i>Tax Deductible Donation</i>	
5.1 Recording tax deductible donation in spreadsheet	
1) Record the following information in the donors record spreadsheet (RR-D04): <ul style="list-style-type: none"> • Name of Donor • Identification number/Company Registration Number • Address • Amount of donation • Tax deduction receipt number • Date of donation • Type of Donation • Terms and conditions under which donation was made 	Support Staff
5.2 Maintaining the donation records	
2) File duplicate copies of the tax deduction receipt and cheques in the file for submission to the outsourced Accountant for recording.	Support Staff
<i>Course Fee-Attendance Record</i>	
5.3 Updating records when registration form is received	
1) Record the following information in the attendance record:	Support Staff



Description of Procedures	Responsible Person
<ul style="list-style-type: none"> • Name of Applicant • Status (e.g.: confirmed, tentative, etc.) • Name of Sponsor • Registration form number 	
5.4 Updating of records after payment is received	
2) Update the status of the attendance sheet. 3) Print out the attendance sheet 1 day before start of course. 4) Forward attendance sheet to Executive Director for review and approval.	Support Staff
5) Check the attendance sheet to the payment received to ensure completeness of update. 6) Return attendance sheet to Support Staff if no discrepancies are noted.	Executive Director
7.0 Review of Accounting Records	
<i>All Income</i>	
6.1 Check journal entries submitted by Accountant	
1) Agree amount, date, account code description reflected on the journal entry to the original receipt (with supporting documents) as well as the income spreadsheet. 2) Send confirmation of accounts to Accountant if no discrepancies are found.	Executive Director
6.2 Review bank reconciliation	
1) Check the bank balance reflected on the bank reconciliation worksheet to the bank statement. 2) Check unpresented cheques and cleared cheques to copies of cheques issued for the quarter. 3) Sign on the bank reconciliation worksheet if no discrepancies are found.	Executive Director
8.0 Monitoring of outstanding balances	
<i>Advertisement/Exhibition Space Rental Fees</i>	
7.1 Monitoring outstanding balances	
1) Check invoices issued to income received to identify outstanding balances at the end of the month.	Executive Director

Description of Procedures	Responsible Person
2) Send email reminder to companies.	
3) Compile outstanding balances not paid by the following month. 4) Refer to Procedure 8.1 for steps for provision, monitoring and writing off of bad debts.	Executive Director
9.0 Provision, monitoring and writing off bad debts	
<i>Advertisement/Exhibition Space Rental Fees</i>	
8.1 Provision for bad debts	
1) Check the outstanding list for payments not received for more than 60 days. 2) Call the companies to understand the reason for non payment. 3) Assess if the outstanding balances should be classified as bad debts and if the debt can be recovered in the future. 4) Present the decision to provide for bad debts to the Executive Committee. 5) Inform the Accountant to provide for bad debts after receiving approval from Executive Committee.	Executive Director
8.2 Monitoring bad debts	
1) Contact companies to check if long outstanding debt can be recovered. 2) Assess if there is a need to write off bad debt. 3) Present report during Executive Committee meeting for discussion.	Executive Director
8.3 Write off bad debts	
1) Receive approval email/memo from Executive Committee members. 2) Print out approval email/memo and forward to the Accountant at the end of the quarter. 3) Request for Accountant to write off bad debts according to the amount stated in the approval email/memo. 4) Refer to 6.0 for procedures to review accounting records maintained by the outsourced Accountant.	Executive Director



DOCUMENT LIST

No.	Document Name	Document Ref No.
1.0 Reporting and Disclosure		
<i>Not Applicable</i>		
2.0 Pricing and Billing		
1.	Invoice	RR-D01
3.0 Collection of Income		
<i>Not Applicable</i>		
4.0 Issuance of Receipts		
1.	Tax deduction receipt	RR-D02
2.	Official Receipt	RR-D03
5.0 Maintenance of Records		
1.	Donors Record	RR-D04
2.	Income and Expenditure Record	RR-D05
6.0 Review of accounting records maintained by outsourced accountant		
<i>Not Applicable</i>		
7.0 Monitoring of outstanding balances		
<i>Not Applicable</i>		
8.0 Provision, monitoring and writing off bad debts		
<i>Not Applicable</i>		

**INVOICE**

Society For Continence (Singapore)
 1 Orchard Boulevard #04-03
 Camden Medical Centre
 Singapore 248649

Bill To: SCA Hygiene S'pore Pte Ltd
 No. 30 Old Toh Tuck Road
 #05-07
 Sembawang Kimtrans Logistics Ctr
 Singapore 597654

Date: 05 July 2008
 Invoice no: 008/08
 Attn: Ms Susan Koh
 Product Manager - TENA

No	Description	Item/Qty	Amount (\$)
01	Advertisement for Clinical Practice Guidelines Booklets and GP Seminar		6,000.00
Total amount:			\$6,000.00

Singapore Dollars: Six Thousand Only

Authorized Signature



TAX DEDUCTION RECEIPT
HEALTH ENDOWMENT FUND
SOCIETY FOR CONTINENCE (SINGAPORE)

c/o Department of Urology, Changi General Hospital,
2 Simei St 3, Singapore 529889
Tel: (65) 6787 0337 Fax: (65) 6588 1723
HEF Registration No. HEF 0008/ G

No. 07578

Date: _____

Received from _____

*NRIC/FIN No. _____

the sum of dollars _____

_____ being outright cash donation.

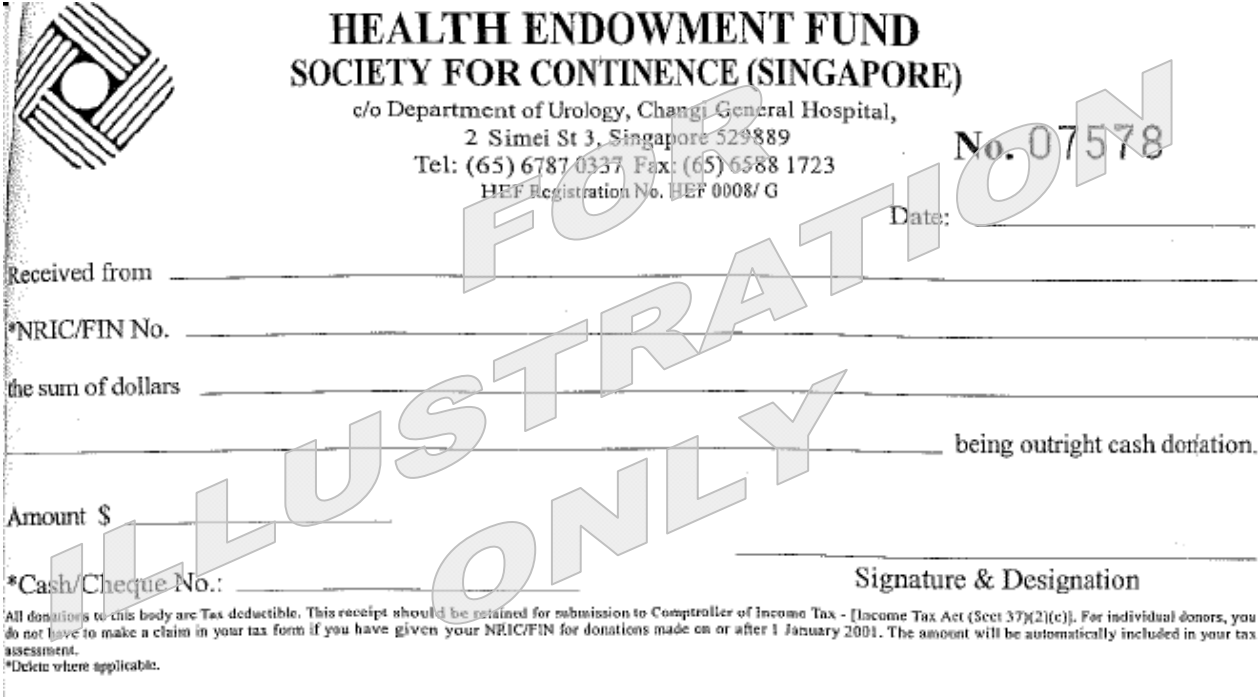
Amount \$ _____

*Cash/Cheque No.: _____

Signature & Designation _____

All donations to this body are Tax deductible. This receipt should be retained for submission to Comptroller of Income Tax - [Income Tax Act (Sect 37)(2)(c)]. For individual donors, you do not have to make a claim in your tax form if you have given your NRIC/FIN for donations made on or after 1 January 2001. The amount will be automatically included in your tax assessment.

*Delete where applicable.





OFFICIAL RECEIPT



Society for Continence (Singapore)

No 0616

Date: _____

Received from: _____

The sum of dollars: _____

being payment of: _____

\$

c/o Division of Urology, Dept of Surgery,
New Changi Hospital, 2 Simei Street 3
Singapore 529889
Tel/Fax: 787 0337 Tel: 850 1540

Official Receipt

Official Receipt

FOR ILLUSTRATION ONLY

Finance Policies and Procedures Manual
Revenue and Receipts
FIN-RR-01



INCOME AND EXPENDITURE RECORD

Date	Particulars	Inv.no	Bank	Check No	Withdrawal	Deposit	Balance	Detail
01-May	Balance b/f						455,548.53	
	IRAS	0990985S			155.00			Giro
02-May	Indo Sino Trade Pte Ltd		BOI	301626		3,900.00		Rental for the mth of May '08 @Tong Eng Bldg
05-May	Singapore Nurses Association	SNJ058/2008SNA	DBS	001220	1,500.00			Insertion of New Dimension with SN Journal in Jan 2008
	Caber Management Consultants	CMC/5014/2008	DBS	001221	10,681.15			Management services charge
	Parkway Hospital Singapore Pte Ltd	13591	DBS	001222	321.00			Payment for AGM Auditorium Booking
	Galaxy Insurance Consultants Pte Ltd	DN080000127	DBS	001223	2,835.50			Insurance coverage for board members
	Petty Cash		DBS	001224	582.55			Expenses for May 08 & Rental of Rahim's store
07-May	Direct Donation		SC	399608		200.00		
09-May	Donation (CFR)					12,000.00		Roel Marketing's collection
12-May	Tuas Power Supply Pte Ltd	T00017205			95.18			Payment for May '08 (Giro)
14-May	Changi General Hospital (CGH)	310000150			479.36			Rental @CGH (Giro) for May 08
14-May	Pacific Internet	18594286			147.30			Giro
20-May	SCA Hygiene S'pore Pte Ltd	007/08	CITI	581069		2,000.00		Payment for In-service training on UI (Feb-April 08)
26-May	Donation (CFR)					12,300.00		Roel Marketing's collection
	Thomson Shin Min Foundation		UOBL	817058		5,000.00		Education Grant (Under Roel Mktg)
	CPF Board				1,392.00			Giro
	Roel Marketing Services	RMS/9263/2008	DBS	001238	5,190.00			Payment of Roel's commission
	Roel Marketing Services	RMS/9262/2008	DBS	001227	3,600.00			Payment of Roel's commission
	Caber Management Consultants	CMC/5015/2008	DBS	001239	4,365.00			Management services charge
	Bez Secretarial Services	BEZ/08/385	DBS	001228	612.00			Payment for temp staff's salary
	Yaweh Secretarial Services	012/08	DBS	001237	2,500.00			Designing of digital layout & cd for new dimension
	Singtel	0043	DBS	001230	8.92			Payment of tel. Bill
	Vadiveloo Jagathambal		DBS	001234	3,198.00			Salary for May 2008
	K S Teawani		DBS	001235	110.00			Cleaning Services for May 08
	Toon Ai Choon Elaine		DBS	001251	1,060.15			Salary for May 2008
	Trident Pharm Pte Ltd	TP08/04/0361	DBS	001226	2,801.65			Purchase of wheelchairs for nursing homes
	Panasonic	CC-04762	DBS	001225	72.70			PhotoCopy charge
	Pontiac Land Pte Ltd	RD10014439			3,825.00			Payment of Rent & Service Charge - Giro
	Pontiac Land Pte Ltd	RD10014439	DBS	001229	267.75			GST of Rent & Service Charge
	Nurse Wee		DBS	001233	250.00			Payment of assistance on 31/5/08@ Villa Francis
30-May	SCA Hygiene S'pore Pte Ltd	009/08	CITI	581074		2,500.00		Advertisement for New Dimension (Jan-June 08)
	SCA Hygiene S'pore Pte Ltd	010/08	CITI	581073		2,000.00		In-service training on UI (May - Oct 2008)
					46,080.21	39,900.00	449,368.32	