“Never shall you attain to righteousness unless you spend out of that which you love; and whatever you spend, Allah surely knows it well.” [3:93]

General Instructions

The Lajna financial year is from **October 1st to September 30th**.

**MEMBERSHIP AND IJTEMA DUES**

<table>
<thead>
<tr>
<th></th>
<th>Membership Yearly Dues</th>
<th>Ijtema Yearly Dues</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lajna Earning</td>
<td>1% of net income</td>
<td></td>
</tr>
<tr>
<td>Lajna Non-earning</td>
<td>$30.00</td>
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</tr>
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</tr>
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</tr>
<tr>
<td>Nasirat</td>
<td>$7.00</td>
<td>$7.00</td>
</tr>
</tbody>
</table>

**COLLECTION AND PAYMENT OF DUES**

- As members of Lajna Ima’illah and Nasirat-ul-Ahmadiyya, we must make every effort to pay our annual dues.
- Local Secretaries should collect dues from both Lajna and Nasirat members.
- She should remind them, in a patient and respectful manner, to pay their dues regularly and on a timely basis.
- Dues may be collected at each Lajna meeting as not everyone can afford to pay all of the dues at one time.

- **ONLINE REPORTING:** National Finance department has prepared specific report formats (Google spreadsheets) for ALL reports. The link is shared with the SadrS and the Finance Secretaries. Please follow the instructions carefully and fill out the reports accordingly. Please contact the National Finance department if you have questions on the format and/or filling out the reports.

Lajna Ima’illah is an auxiliary of the Ahmadiyya Muslim Community. According to the Constitution, membership is compulsory. Dues are collected by the local lajna majlis and have fixed rates, as described below. The collection of lajna and ijtema dues makes it possible for Lajna Ima’illah - USA (Local, Regional and National) to carry out its daily operations. It is with these blessed resources that we support special projects that our beloved Hudhuraba may wish for us to work on during the year. As a local sadr, please make sure that your local Finance Secretary gets the information provided below on time.
SUMMARY OF REPORTS AND DUE DATES

<table>
<thead>
<tr>
<th>Report</th>
<th>Term 1: Oct - Jan</th>
<th>Term 2: Feb - May</th>
<th>Term 3: Jun - Aug</th>
</tr>
</thead>
<tbody>
<tr>
<td>Collection Summary Report</td>
<td>01/31</td>
<td>05/31</td>
<td>08/15</td>
</tr>
<tr>
<td>Receipt Report (Income)</td>
<td>01/31</td>
<td>05/31</td>
<td>08/15</td>
</tr>
<tr>
<td>Membership Dues Report</td>
<td>01/31</td>
<td>05/31</td>
<td>08/15</td>
</tr>
<tr>
<td>Percentage of Participation Report</td>
<td>-</td>
<td>-</td>
<td>08/15</td>
</tr>
<tr>
<td>Income and Expense Budget</td>
<td>-</td>
<td>-</td>
<td>10/31</td>
</tr>
<tr>
<td>Bank Statement (Sep. 30th)</td>
<td>-</td>
<td>-</td>
<td>10/31</td>
</tr>
<tr>
<td>Bank Reconciliation Report</td>
<td>-</td>
<td>-</td>
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</tr>
<tr>
<td>Reimbursement Request</td>
<td>01/31</td>
<td>05/31</td>
<td>08/15</td>
</tr>
</tbody>
</table>

REPORTING INSTRUCTIONS

❖ Please prepare the reports using the Google spreadsheets provided by National.
❖ The link is shared with the Sadr and the Finance Secretary a few weeks prior to the due date. Please DO NOT change the format of the original spreadsheets.
❖ As every report has formulas embedded in it, you are not required to calculate any percentage or total for your reports. Those fields will be calculated for you automatically.
❖ Please double-check your totals and percentage by computing manually as well.
❖ Please fill out the entire tajnid under the Membership Dues Report. Select paying members for only those who paid in the current Term.
❖ Mail only the ‘Collection Summary Report’, green copies of the receipts and a check in the amount due to National.
❖ Keep one copy of the report for the local finance Secretary and one copy for the Sadr, for your records.
❖ Please inform National when the report has been mailed and DO NOT make any further changes to the report.

LOCAL LAJNA BANK ACCOUNT

❖ Signatures of the Local Sadr, Local Financial Secretary and Local General Secretary should be made available to the bank holding your account. Any two of the office holders may sign the checks (preferably the Sadr and Finance Secretary).
❖ Make checks payable to ‘Lajna Imaillah, USA’.
❖ Please try to send total amount due in ONE check.
❖ Names and signatures of two office holders (Sadr and Finance Secretary) must be on the check.
❖ Please make sure that there are sufficient funds in the account. If the check bounces, it costs money to Lajna-USA. The penalty for the bounced check will be charged to the local Lajna’s account.

TO OPEN A NEW LOCAL BANK ACCOUNT:
❖ Find a bank that will not require a minimum balance and will not charge a monthly fee.
❖ Open the account as a non-profit organization under the name ‘Lajna Ima’illah’.
❖ National will provide any documents that the bank may require to open the account.

INCOME COLLECTION AND REPORTING INSTRUCTIONS

| Local Lajna Majlis Share       | 25% |
| Markaz (London) Lajna Share    | 25% |
| National Lajna Share           | 50% |

The local Finance Secretary is requested to collect the dues under two categories. Please fill out and attach the Bank Reconciliation Report along with your year-end Bank Statement.

LAJNA AND NASIRAT MEMBERSHIP AND IJTEMA DUES

❖ 75% of the total Lajna and Nasirat Membership and Ijtema collections are due to National, with each income report by the deadlines.
❖ 25% of the total Lajna and Nasirat Membership and Ijtema collections can be retained by local Majlis.
❖ For each term, there are 3 online income reports due to National under Lajna and Nasirat Membership and Ijtema dues. These reports are: Collection Summary Report, Receipt Report (Income), and Membership Dues Report. With the last term, 2 additional reports are also due. These reports are: Percentage of Participation Report and Bank Reconciliation Report. Please mail hard copy of your Income summary Report report, copy of receipts and check to Sister Amtul Quddus Dard, Assistant Finance Secretary (Income).

OTHER COLLECTIONS

❖ 100% of the collections from Khidmat-e-Khalq (KK)/Need Based, Children’s Khidmat-e-Khalq/Eid Gift Fund, sales of books, etc. are due to National by the deadlines.
❖ When fundraising is carried out at the local level or at the regional level, the Majlis that did the fundraising may use 100% of the amounts collected for their local projects; make sure you report it in your Collection Summary Report, under the local fundraising column.
❖ Please send your checks, written to ‘Lajna Ima’illah, USA’, along with your report to Sister Amtul Quddus Dard.

INCOME CATEGORIES

MEMBERSHIP AND IJTEMA DUES

<table>
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<tr>
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EARNING MEMBERSHIP DUES

Hadhrat Khalifatul Masih V, Mirza Masroor Ahmad

aba has directed Lajna Ima’illah USA to implement an Earning Membership Chanda. This Chanda will replace the Annual Membership and Ijtema dues paid by earning members. Please read the letter from Markaz dated December 9, 2004, posted below:

“Those members that are employed should contribute a certain percentage of their net income for membership chanda. National Sadr, Lajna Ima’illah may increase the minimum amount after consultation in National Shura and then seek approval from Hadhrat Khalifatul Masih Vaba. Please bear in mind that Lajna Financial Year should start from 1st October to 30th September, according to the Lajna Year.”

In June 2003, Hadhrat Khalifatul Masih Vaba suggested to Lajna Ima’illah-USA to collect 1% of net income as membership chanda, from all earning Lajna members. This will include the Ijtema dues of $15.00. If however, the 1% collection from the earning member is less than $45.00, than the minimum of $45.00 will be collected from the member.

In June 2012, Hadhrat Khalifatul Masih Vaba reiterated to Lajna Ima’illah-USA to encourage ALL earning Lajna members to contribute 1% of their net income in order to increase the annual Lajna collection.

All earning members should pay Jama’at Chanda and Lajna Chanda in the following categories:

CHANDA AAM OR CHANDA WASIYYAT

Chanda Aam: This is a Jama’at Chanda and is paid by all non-Mooseie earning members of the Jama’at at the rate of 1/16 of their net income. This is an obligatory chanda and is paid directly to Ahmadiyya Muslim Community (AMC). For example: If a member is earning $1,000.00 a month (i.e. $12,000.00 per year), then she should pay Chanda Aam as follows:

\[
\frac{1}{16} \text{ of } $1,000.00 = $62.50/\text{month} = $750.00/\text{year}
\]

Chanda Wasiyyat: This is a Jama’at Chanda and is paid by all Moosie members of the Jama’at at the rate of 1/10 to 1/3 of their net income, or $300 / year for non-earning participants. This is an obligatory chanda and is paid directly to Ahmadiyya Muslim (AMC). For example: If a member is earning $1,000.00 a month (i.e. $12,000.00 per year), and her Wasiyyat rate is 1/10, then she should pay Chanda Wasiyyat as follows:

\[
\frac{1}{10} \text{ of } $1,000.00 = $100.00/\text{month} = $1,200.00/\text{year}
\]

CHANDA JALSA SALANA

Chanda Jalsa Salana is a Jama’at Chanda and is paid by all earning members of the Jama’at; at the rate of 1/120 of their net income. This is an obligatory chanda payable to Ahmadiyya Muslim Community (AMC). For example: If a member is earning $1,000.00 a month (i.e. $12,000.00 per year), then she should pay Chanda Jalsa Salana as follows:

\[
\frac{1}{120} \text{ of } $1,000.00 = $8.33/\text{month} = $100/\text{year}
\]
CHANDA LAJNA

Chanda Lajna is paid by all earning Lajna members at the rate of 1% of their net income. This is collected by Lajna Ima’illah USA and paid directly on Lajna Receipt books, payable to Lajna Ima’illah. For example: If a member is earning $1,000.00 a month (i.e. $12,000.00 per year), then she should pay Chanda Lajna as follows:

\[
1\% \text{ of } 1,000.00 = \frac{1}{100} \times 1,000.00 = 10.00 / \text{month} = 120.00 / \text{year}
\]

KHIDMAT-E-KHALQ/NEED BASED COLLECTION

There are always those who are in need of some kind of support (financial, health, emotional, education, etc.) within the US from the Ahmadiyya Community. In seeking Hadhrat Khalifatul Masih V’s guidance regarding this issue in the collection of funds to help our Ahmadi sisters and families, Hudhuraba graciously advised Lajna USA to include a Khidmat-e-Khalq category in the Lajna receipt book. Please read the letter from Hudhuraba dated October 27, 2004, and December 9, 2004.

I acknowledge the receipt of your letter seeking guidance for Sadaqah and Khidmat-e-Khalq fund. Jazakamullah Ta’ala. Lajna Ima’illah are permitted to collect and spend Chanda Khidmat-e-Khalq. The receipt can be issued from the Lajna receipt book. Lajna may specify the area (such as Sadaqah or other categories) in which her contributions is to be used. However, if a Lajna wishes to give that Chanda to Jama’at, she should give it to Jama’at Secretary Maal.”

Also, “Lajna are permitted to collect and spend Chanda Khidmat-e-Khalq. The receipt can be issued from the Lajna receipt book. The proceeds from this fund can be spent towards education, marriage, medical treatment or financial assistance for the needy. Lajna may specify the area that their contribution is to be used. In the case of large donations, approval should be obtained from Hadhrat Khalifatul Masihaba prior to collection.

The local lajna financial secretary should report the amount under the Khidmat-e-Khalq column when compiling the Income Collection Form and 100% of this collection should be submitted to the National. If funds are needed locally, please contact the Finance Secretary or Khidmate Khalq Secretary. The requested funds will be granted to you upon National Sadr Sahiba’s approval.

CHILDREN’S KHIDMAT-E-KHALQ/EID GIFT FUND

From Our Children to Your Children:

In 2002, Respected Ameer at the time, Dr. Ahsan Zafar Sahib, graciously approved a proposal that combines the aspects of Khidmat-e-Khalq with the "Tarbiyat" of our children. The outline of the program and the implementation procedure is as follows:

The Lajna should institute a system of providing an "Eidi" or Eid gift to one needy country each year. Approximately two months before Eid, each member should gather collections from their children to be sent to a country chosen by Hudhuraba. This aspect of the program allows us to help those in need. The goals of this program are twofold, in that this would simultaneously help not only those children who are abroad, but also our children who live here; by helping them to understand the blessings that they enjoy, and the importance of sharing those blessings with others. All lajna members should encourage their children to contribute money from their own funds, as Eid gifts (money), for the Ahmadi children in another country. The amount to be given
should be decided by the children themselves. The local lajna Finance Secretary should issue each child with a receipt at the time the money is collected.

We pray that these humble gifts from our children to other children will add some joy and comfort to those families, Insha’Allah. May Allah reward our children’s efforts and sacrifice, Ameen.

The contributions should be collected at least one month before Eid-ul-Fitr. Thus, donations should be collected by April 2019 and April 2020. Once all the donations are collected, please fill out the enclosed form and send it along with the funds collected (in one check) to Sister Amtul Quddus Dard, Assistant Finance Secretary. Secretary Finance will provide a report to the National Sadr, including information on the amount received and the level of participation by each local branch. This report should be completed at least one month before Eid-ul-Fitr, of that year. The funds for the chosen country are then sent to Hadrat Khalifatul Masih sa (through the office of Respected Ameer Sahib).

**FUNDRAISING COLLECTIONS**

**Local/Regional Fundraising:** When fundraising is carried out at the local level or at the regional level, the lajna branch that did the fundraising may use 100% of the funds collected for their local projects. However, you MUST inform the National Financial Secretary of the income collected through the fundraising, as well as report it in your Term reports. Whenever cash is raised, two people should be in-charge, one to handle the sale and other to receive and record the cash. At the end of the day, both should count the money, sign and date the total funds collected for record keeping. See Handicraft Program for details.

**JALSA SALANA**

During the Annual Jalsa Salana, National Lajna-USA will keep 100% of the funds collected through fundraising.

**SALES OF MEDIA**

**Sales of books, CDs, DVDs, audio and video tapes:** Under the responsibility of National Lajna Isha’at (publications) Department, Lajna Ima’illah USA will select/publish or distribute books and other audio-video materials to Lajna Branches to use with the National Program. Collection of funds, from the sale of the books, will be sent to the Isha’at (publications) Secretary. Please see Isha’at (publications) program for details. Lajna receipt books can also be obtained from the National Lajna Isha’at (publications) Secretary.

**ANNUAL BUDGET/YEAR END CLOSING BALANCE**

In order to project both incoming and outgoing funds for the Lajna finance year, it is important that the Local Finance Secretary and the Local Sadr compile the income and expense budget reports. Please use the report forms provided by National. After the budget has been discussed and approved by the Local Amilah, please mail it to Sister Aisha Sharif, Assistant Finance Secretary for budget. Please make sure to attach your year-end bank statement (as of Sept. 30, 2017 and Sept. 30, 2018, respectively) with your income and Budget report. No CD is required with your budget reports. The due dates are as follows:

<table>
<thead>
<tr>
<th>Report Type</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income and Expense Budget</td>
<td>10/31</td>
</tr>
<tr>
<td>Bank Statement (Sep. 30) and Bank Reconciliation Report</td>
<td>10/31</td>
</tr>
</tbody>
</table>

**KEEPING RECORDS AND REIMBURSEMENT INSTRUCTIONS**

- Local Branches should maintain records of all their income and expenses.
- Bank records should be maintained for the past seven years.
- Record of receipt copies should be kept for, at least, the last seven years.
REIMBURSEMENT FOR LOCAL AMILAH

- Log your expenses on the reimbursement form provided (make extra copies as needed)
- Submit to your local Finance Secretary, along with receipts for the expenditure incurred.
- Local Finance secretary (with approval of Local Sadr) will issue the reimbursement.

REIMBURSEMENT FOR NATIONAL AMILAH

- Mail filled out expense form once at the end of each term to National Finance Secretary, Najmi Azam.
- She should receive your expense forms by the 30th of the following month of each term.
- Please mail your expenses on the expense form provided to you by the National Finance Secretary and attach your invoices by way of receipt. Your invoices should be legible and organized in the same sequence as your expenses. If you do not send your invoices as a proof of your expenses, the secretary will not be responsible for reimbursing you for any of the expenditures.
- Finance Secretary will review all expense forms received in that term. Upon receipt, checks will be issued within 3-4 weeks, following approval by the National Sadr Sahiba.
- Reimbursement should be requested within 6 months of the date of the expense.

Please Note: Request for an occasional local expense submitted to National Finance Secretary, Najmi Azam, must be made by the Local Lajna Sadr on an Expense Reimbursement Form (after the local 25% share has been exhausted). Payments for such requests will be accommodated after approval from National Sadr Sahiba.

<table>
<thead>
<tr>
<th>Reimbursement Requests due</th>
<th>Term1: Oct - Jan</th>
<th>Term2: Feb-May</th>
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<td>08/15</td>
</tr>
</tbody>
</table>

REPORTING AND AWARD CRITERIA

For 2019 and 2020 Lajna Branches will be judged according to the following criteria:

- Percentage of Membership Participation in **obligatory** Lajna Dues, and **Other Lajna Initiated Funds**: Children’s KK/Eid Gift Fund and special Lajna initiated funds e.g. KK/Need Based Fund, Bilal Fund, African Village Fund, Lajna Hall, Chicago Library and Baitul Futuh Fund.
- Timeliness of Reports
- Completeness of Reports: hard copy of Summary report, copies of receipts and check to National.
- Method of Reporting: reports prepared on the Google spreadsheets using National format.
- Held workshop/presentation on blessings of Financial Sacrifice each Term.

JazakAllah for your cooperation and support! May Allah multiply manifold every financial sacrifice made in His way by your members and count them as a living proof of the prayers of Promised Messiah. May Allah bless us with His Mercy and guidance in the years to come, Ameen

MAAL FORMS

<table>
<thead>
<tr>
<th>Bank Reconciliation</th>
<th>Membership Dues Report</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expense Reimbursement Form</td>
<td>Income and Receipt Report</td>
</tr>
<tr>
<td>Collection Summary Report</td>
<td>Total Membership Participation</td>
</tr>
<tr>
<td>Income and Expense Report</td>
<td>Children’s KK/Eid Gift Fund Form</td>
</tr>
</tbody>
</table>