



Purpose

The purpose of these Procedures & Guidelines is to define and guide the authorization and reimbursement of expenses at the Al-Muntadhir Study Centre in a clear, transparent and equitable manner, and in accordance with the Expenses Policy and broader ISIJ requirements.

The sections / line in red are specific requirements by ISIJ.

Scope and Authority

This policy applies to all Al-Muntadhir Volunteer / Staff who incur operating activities expenses on behalf of the Al-Muntadhir Study Centre.

The Treasurer is the Policy Owner and is responsible for overseeing the implementation, administration and interpretation of these Procedures.

Treasurer performs and records all financial transactions and prepares financial statements.

One-over-one approval is required for all expense reimbursements, ensuring that the Approver is the person that a Claimant reports / line management (where applicable).

All expense claims will have two approvals. Treasurer and the Principal are the two officials who can approve expenses.

Expense reimbursements may be audited by ISIJ, external auditors, Canada Revenue Agency and other regulatory agencies. Reimbursement of expenses does not constitute ultimate approval and reimbursement may be subject to subsequent audit adjustment if expenses claimed are not allowable.

Responsibilities and Approvals

- All Purchases must be pre-approved prior to incur;
- Obtain appropriate level approval for all expense claims;
- Must meet ISIJ Invoice requirements (please refer ISIJ Invoice requirement section);
- All re-imburements will be made once the receipts for the same are submitted.
- Retain original documentation / receipts to support the expense for at least 30 days after reimbursements;



- Claim reimbursement only for actual out-of-pocket expenses incurred for legitimate Centre Operations activities; and
- Submit claims in a timely fashion and, to the extent possible, on a comprehensive basis, i.e. all relevant expenses should be submitted within 7 days after incurred.

Treasurer is responsible for reviewing all claims to ensure that:

- Claims have been approved and duly authorized by the appropriate signing authorities;
- Expense reimbursements are in accordance with existing Centre & ISIJ policies and procedures; and
- Withholding reimbursement that contravenes Centre & ISIJ policies and requirements.

ISIJ Invoice Requirements

- Ideally, minimize last minute transactions.
- Scout around for what is the best price for the item.
- No receipt, no purchase – no matter who you buying from, you have to ask for a receipt, this includes the small snack/ tabarruk items we buy from home-based businesses (they need to give you their full name, phone number, address and amount purchased with signature or give you a receipt on receipt books).
- If HST paid, must be shown in the receipt / invoice.

Procedure & Guidelines Oversight

The Treasurer has ongoing management responsibility for this procedure & guideline. The Principal will review and approve all changes recommended by Treasurer.

Document Revision History and Approvals

The Expense Reimbursement Procedures & Guideline was last reviewed and approved by the Principal on November 23, 2019.

Version	Date	Author(s)	Revision Notes	Approval
Approval #1	November 23, 2019	Treasurer	New Procedures & Guideline	Principal