Guidelines for Department of Muhasiba Mal

Goals

To strengthen the integrity of financial record keeping and ensure compliance with disciplined governing practices. In adherence with good practice, the following guidelines should be followed.

What does the Lajna Constitution say about the role of the Muhasiba…

MUHASIBA MAL (AUDITOR):

74. Muhasiba Mal Lajna Imaillah shall audit the accounts of Lajna Mulk and subordinate Majalis and shall see that accounts are maintained correctly.

75. As per rules, she shall sign all the bills after checking the accounts, in accordance with the relevant rules.

76. It is necessary to appoint an Auditor at Majlis and Regional level, in addition to the Markaz (Central) level.

77. She will supervise and check that the accounts of all advance payments and loans.

78. Every Majlis and Region/District should appoint an Auditor.

79. Muhasiba Mal shall co-operate fully and maintain contact with Secretary Mal.

80. Income and Expenditure Budget should be formulated with the collective advice of Sadr Lajna, Muhasiba Mal and Secretary Mal.

81. Large expenditures should be made with the collective advice of Sadr Lajna, Muhasiba Mal and Secretary Mal.

82. The attendance of Muhasiba Mal is essential at monthly meetings.

83. The quarterly Finance Report of every Majlis should have the signatures of Sadr, Secretary Mal and Muhasiba Mal.

84. The Muhasiba Mal (Auditor) of Region/District shall check the account of Chandas and Receipt Books and should sign the relevant register together with her remarks.

Tarbiyat of a Muhasiba…

During an inspirational address delivered on 29 April 2023, Beloved Huzoor (aba) spoke in detail about the grand responsibilities of the members of the Waqf-e-Nau Scheme and highlighted what their pledge of giving precedence to their faith truly means. Those advises are equally important for any office holder. Detailed below are some of those advises that should be inculcated in our persons….

"Once you comprehend what it means to prioritize and value your faith above all else, it will have a profound effect upon how you live your life. It will drive you towards a process of self-reformation and enable you to serve the Ahmadiyya Muslim Community in the best possible way. A person who gives priority to their faith as a Muslim will naturally be inclined towards living a moral life. Such a person will seek to instil within themselves those values and qualities Islam advocates. If you consider your faith to be pre-eminent, you will also have an extremely positive influence on others and the society at large."

"As members of Waqfat-e-Nau, you must always protect and safeguard your prayers. Consider Salat to be your constant companion. It should not be that you delay or miss any prayers because of your worldly affairs or education. Do not be lazy or fall prey to weak excuses that take you away from Allah's worship. Rather, ensure you offer Namaz on time and with deep care and concentration."

Hazrat Mirza Masroor Ahmad further said:

"As Waqfat-e-Nau, you have pledged your lives for the service of your faith and so it is especially incumbent upon you to study the Quran and identify its various teachings. Every command of the Holy Quran is vitally important and must not be taken lightly."

LAJNA IMA'ILLAH CANADA

Pardah Guidelines

وَقُلْ لِّلْمُؤْمِنٰتِ يَغْضُضْنَ مِنْ اَبْصَارِهِنَّ وَيَحْفَظْنَ فُرُوْجَهُنَّ
وَلَا يُبْدِيْنَ زِيْنَتَهُنَّ اِلَّا مَا ظَهَرَ مِنْهَا وَلْيَضْرِبْنَ بِخُمُرِهِنَّ
عَلٰى جُيُوْبِهِنَّ

And say to the believing women that they restrain their eyes and guard their private parts, and that they disclose not their natural and artificial beauty except that which is apparent thereof, and that they draw their head-coverings over their bosoms (24:32)

يٰٓاَيُّهَا النَّبِيُّ قُلْ لِّاَزْوَاجِكَ وَبَنٰتِكَ وَنِسَآءِ الْمُؤْمِنِيْنَ يُدْنِيْنَ
عَلَيْهِنَّ مِنْ جَلَابِيْبِهِنَّ ۭ ذٰلِكَ اَدْنٰٓى اَنْ يُّعْرَفْنَ فَلَا يُؤْذَيْنَ ۭ وَكَانَ
اللّٰهُ غَفُوْرًا رَّحِيْمًا

O Prophet! tell thy wives and thy daughters, and the women of the believers, that they should draw close to them portions of their loose outer coverings. That is more likely that they may thus be distinguished and not molested. And Allah is Most Forgiving, Merciful (33:60)

Haya (Modesty) is a part of faith

– Bukhari

As Per Instructions of Huzoor Anwar(aba)

"Similarly, Ahmadi women and girls should always remember that, in the name of fashion or following the latest trends, they should not sacrifice their modesty. Some Lajna members say they have covered part of their heads and consider that enough. Similarly, some ladies wear overcoats in the name of observing pardah [the veil] but with sleeves rolled all the way up their arms. Yet, Allah the Almighty has already stated that the hijab requires a woman to fully cover her hair in public and to wear loose fitting garments and ensure that her collar and chest area is not exposed. So, Ahmadi women should pay careful attention to protecting their modesty and chastity. Failing to do so is to violate the commands of Allah and those limits established by Islam for the sake of protecting the dignity and virtue of Muslim women."

Address at Lajna Ima'illah UK National Ijtima' 2021

- Our hair should be completely covered, both at the front and back
- Our chin should be covered at a minimum and a niqab worn if we are wearing embellished make-up
- Sides of the cheeks should be covered so no hair shows
- A Jilbab can be a burqah, coat, shador, etc as long as it is an outer garment
- If the outer garment has buttons or a zipper, they need to close all the way down
- The outer garment should be loose fitting, simple, not unnecessarily embroidered
- The outer garment must fall below the knees

Watch this video for more details

https://youtu.be/N2nz7QsqBF8?feature=shared

IMPORTANCE OF WASIYYAT FOR OFFICE BEARERS

"اپنی عاملہ کے ممبران کو توجہ دلائیں اور یاددہانی کروائیں کہ ہر ممبر وصیت کے نظام میں شامل ہو۔ لیکن اس کے لئے آپ نے فورس نہیں کرنا۔ اگر کوئی کہتا ہے کہ میں اس لئے وصیت نہیں کرتا کہ میں شرائط وصیت کو پورا نہیں کر سکتا تو اس سے پوچھیں کیا جو دس شرائط بیعت ہیں وہ تم پوری کر رہے ہو۔ اس طرح تو پھر پورا نہ کرنے کے نتیجہ میں احمدی بھی نہیں رہتا۔ بہر حال ان شرائط پر عمل پیرا ہونے کی ایک کوشش ہوتی ہے اور وہ کوشش کرتے رہنا چاہیئے"۔

(بر موقع میٹنگ نیشنل مجلس عاملہ خدام الاحمدیہ نیوزی لینڈ مورخہ یکم نومبر 2013، شائع شدہ روزنامہ الفضل 30 نومبر 2013)

"Draw the attention of your own Amila members and remind them that everyone should join the institution of Wasiyyat. But you should not force them to do this. If someone says that he cannot join the Wasiyyat because he is unable to fulfill the conditions of the wasiyyat, then you can ask them whether they are fulfilling the ten conditions of Bai'at, and that if they are not doing so then they cannot even remain an Ahmadi. The aim is to try to live up to these conditions, and one should continue to strive towards this".

(Meeting with National Majlis Amila Khuddam-ul-Ahmadiyya New Zealand on 1st November 2013, published in Daily Al Fazl Rabwah 30th November 2013)

Zoom out

LAJNA IT SUPPORT

EMAIL PASSWORD RESET

1. Lajna email password reset requests should be emailed to: gsuitesupport@lajna.ca
2. In your email, clearly state whether an email password reset or portal password rest is required.
3. Password reset email must be sent by local GS or Naib GS with CC to the local Sadr sahiba
4. Please do not send the request through multiple channels. (WhatsApp, Google Chat, Text Message, etc)
5. Any password reset request sent from a personal email address will not receive a temporary password.
6. Please include the email address that requires the password reset.
   such as:
   Majlis: ABC
   Department: Tajnid
   Email: abcdxyz@lajna.ca
7. When submitting requests for local departments, please send one request per email.

REPORTING PORTAL PASSWORD RESET

1. Password reset for the reporting portal is available as a **self-service option**.
2. Due to any technical issue if you need assistance to reset portal password please email:

   reportingportalsupport@lajna.ca **(NEW!)**

ALL OTHER REPORTING PORTAL ISSUES

1. Please send us an email to: reportingportalsupport@lajna.ca
2. Include the department name in the subject line of the email (ex. Talim Report Issues).
3. Include a **detailed description of the problem**. Simply stating "not saving reports" provides insufficient information for us to troubleshoot the issue.

FOR ALL OTHER INQUIRIES

1. Please email: it@lajna.ca
2. If the problem requires immediate attention, send a text message to Lajna IT In-Charge at **306-715-4616** informing them to check their email.

LAJNA IMĀILLĀH CANADA

Do's & Dont's

FOR ORGANIZING A MEHNDI EVENT

As advised by our beloved Khulafa', Islamic Wedding Events should reflect simplicity & modesty. Avoid excessive and lavish spending and uphold the sanctity of this blessed occasion by focusing on prayers and observing proper pardah.

Golden rule: If the Holy Prophet sa didn't do it, neither should we!

USE THIS CHECKLIST

- ✓ Arrange a small party for women only that can be held at home for the bride - there is no mehndi for the groom
- ✓ Invite the bride's friends to the mehndi
- ✗ There should not be excessive spending (ex. Lavish dinners, mehndi invitation cards, multiple dholak programs, stage decorations, etc.)

- ✓ The female family members of the groom can hold a women's only function, such as a Dholak - the groom or other male family members should not attend
- ✗ Men should not attend the mehndi function OR the Dholak function

- ✓ Songs can be sung containing decent language and prayers (for example verses from "hamd-o-sanaa usi ko jo zaat jaawidaani / ye roz kar mubaarak subhaana manyaarani")
- ✗ Songs that are vulgar or contain words that go against the unity of God should not be sung
- ✗ The singing should not be so loud that it can be heard outside the house
- ✗ Music should not be played in stereo systems

- ✓ Play a drum while singing
- ✗ Dancing is not permitted, even amongst women

Important points to remember from the Lajna Constitution and Lajna guidelines…

7. Secretary Maal should arrange for the **distribution of the 25% grant (share of Chanda Majlis and Nasirat)** between the Regional and Local Majalis.

187. A new rule has been adopted from now on that every Majlis of a city shall deposit 20% of their saving at the office of Lajna Mulk and no Majlis may spend its savings without the prior permission of the Markaz.

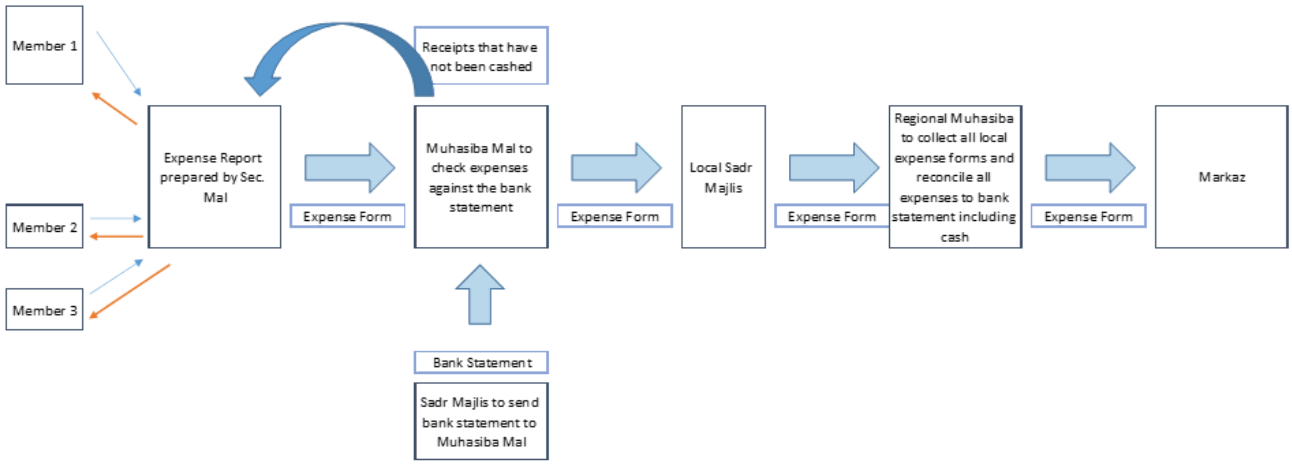
6. For any cases where receipts need to be voided, both the voided copy and the duplicate copy must be sent to the National Auditor. All receipts should be accounted for.

7. No local Majalis can go over budget or spend their surplus without the express permission of the National Sadr Lajna.

9. Ideally, bank reconciliation should be performed every month, but at the very least it should be done quarterly.

Expense Reporting by Local Majalis

Process flow for expense reporting

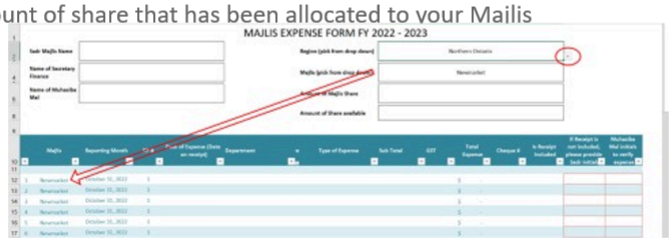


Duties of Sec. Mal, Muhasiba Mal & Local Sadr

Expense Reporting - Role of Secretary Mal

➢ Step 1

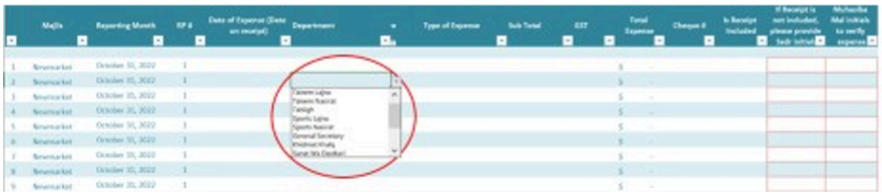
- Save the **excel** template on your computer. This is a year to date expense template. Do NOT start a new template every quarter.
- Begin by entering the details of the Majlis including name of Sadr Majlis & Secretaries Mal
- Select region and Majlis using **options from the drop down list**
- Enter the amount of share that has been allocated to your Majlis



Expense Reporting - Role of Secretary Mal

➢ Step 2

- Enter details of each receipt on one line of the expense report - DO NOT combine receipts on the same line
- Enter date on the receipt
- Select the **department** that the expense relates to from the drop down list

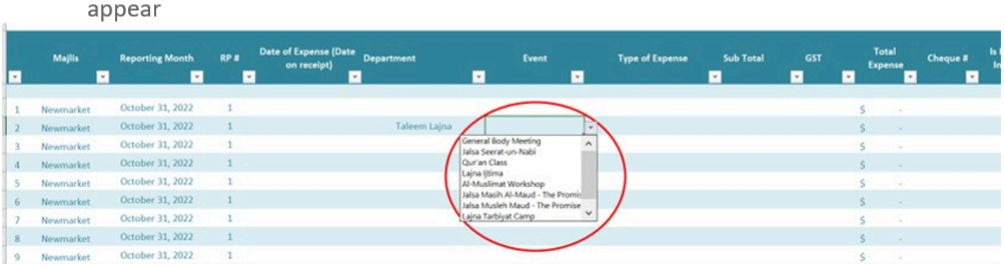


Expense Reporting - Role of Secretary Mal

➢ Step 3

- Select the **EVENT** that the expense relates to from the drop down list

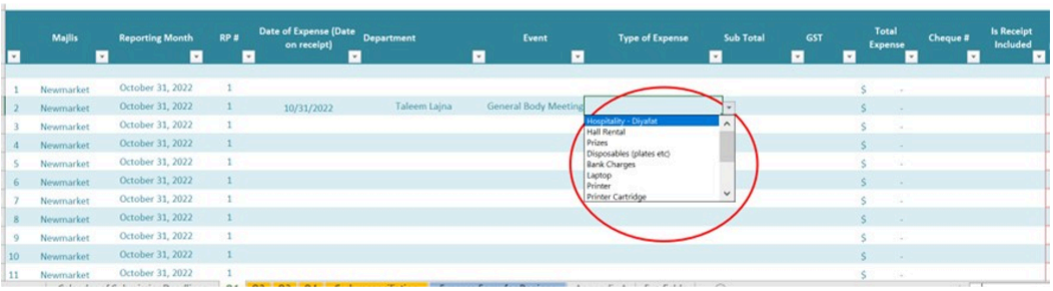
  Please note you have to select the department first, otherwise the event list will not appear



Expense Reporting - Role of Secretary Mal

➢ Step 4

- Select the **TYPE OF EXPENSE** that the expense relates to from the drop down list



Expense Reporting - Role of Secretary Mal

➢ Step 5

- Enter the amount of GST / HST and sub -total separately

	Majlis	Reporting Month	RP #	Date of Expense (Date on receipt)	Department	Event	Type of Expense	Sub Total	GST	Total Expense	Cheque #	Is Receipt Included	If Receipt is not included, please provide Sadr initial
1	Newmarket	October 31, 2022	1							$ -			
2	Newmarket	October 31, 2022	1	10/31/2022	Taleem Lajna	General Body Meeting	Hospitality - Diyafat	$ 15.00	$ 1.95	$ 16.95			
3	Newmarket	October 31, 2022	1							$ -			
4	Newmarket	October 31, 2022	1							$ -			

Expense Reporting - Role of Secretary Mal

➢ Step 6

- Write the **CHEQUE NUMBER**....this is very important to identify which cheque belongs to which Majlis in the bank statement - **Both local and regional Muhasiba will not be able to complete their reconciliation if this field is left empty**
- **Also write the cheque number on the receipt so it can be clearly identified.**

	Majlis	Reporting Month	RP #	Date of Expense (Date on receipt)	Department	Event	Type of Expense	Sub Total	GST	Total Expense	Cheque #	Is Receipt Included	If Receipt is not included, please provide Sadr initial
1	Newmarket	October 31, 2022	1							$ -			
2	Newmarket	October 31, 2022	1	10/31/2022	Taleem Lajna	General Body Meeting	Hospitality - Diyafat	$ 15.00	$ 1.95	$ 16.95	12345		
3	Newmarket	October 31, 2022	1							$ -			
4	Newmarket	October 31, 2022	1							$ -			

Expense Reporting - Role of Muhasiba Mal

- Check all details on the expense report match with the receipts provided by Secretary Mal
- Check that the cheques that have been issued have been withdrawn from the bank account…you can see all withdrawals on the bank statement that Sadr Majlis should have sent you.
- Only report expenses for cheques that have been cashed…so if a receipt has been received but the cheque against that receipt hasn't been cashed, please DO NOT report as an expense… You will need to delete any expenses where the cheque has NOT been cashed

Expense Report	
Ziafat Expense	$60
Book expense	$100
Prize expense	$30
Total	$190

≠

Bank Statement	
Cheque 1	$100
Cheque 2	$30
Total	$130

Reconciliation		
Ziafat Expense	✗	$60
Book expense	✓	$100
Prize expense	✓	$30

Expense Reporting - Role of Local Muhasiba Mal

- Once you have ensured that the expense template tie back to the bank statement, you can email the template to your local Sadr Sahiba.

  LOCAL SADR SAHIBA WILL EMAIL THE TEMPLATE & SOFT COPY OF RECEIPTS TO:

- Regional Muhasiba Mal **AND** "CC" Muhasiba@Lajna.ca and Regional Sadr Sahiba

Expense Reporting - Role of Local Sadr

- Once you have received the completed expense package from your Muhasiba, review to ensure all the fields have been filled in and the cheque numbers tie to the cheques that you have signed
- Following final review, **LOCAL SADR SAHIBA WILL EMAIL THE TEMPLATE & SOFT COPY OF RECEIPTS TO:**

- Regional Muhasiba Mal **AND** "CC" Muhasiba@Lajna.ca and Regional Sadr Sahiba

Additional Financial Responsibilities of Sadran

- Ensure you are a signatory to the regional bank account
- All majalis receive new share every year….20% of any remaining balance of Majlis's share will be returned to Markaz. **Any savings that remain after the return of the 20% can only be spent with the approval of Markaz.**
- Ensure all cheques are supported with original receipts
    - NO RECEIPTS = NO REIMBURSEMENT

- Ensure reimbursements are exactly equal to the sum of the receipts
- Ensure you keep track of your expenses and the remaining balance of your share
- Ensure all expenditures have been considered in preparing for an event and ensure that the forecasted attendance is reasonable and in line with historical attendance trends
- In the event that funds are depleted, it is important to request additional funds from Sadr Lajna BEFORE further expenses are incurred.
- **NO MAJLIS SHOULD INCUR AN OVERDRAFT BALANCE.**
- Ensure that reimbursements are made in the quarter that they occur and as soon as they occur…DO not carry reimbursements into the next quarter
- **Work with your local Finance Secretary and Local Muhasiba to work out an annual budget ….PLANNING IS KEY TO ENSURING THAT YOU HAVE BALANCED BUDGET**

Expense Reporting by Region

Expense Reporting - Role of Regional Muhasiba Mal

- Once you have received the expense templates from the local majalis, you will need to ensure that all their reported expenses are showing on the bank statement by matching the cheque #'s on the expense form to the statement.
- Once you have confirmed that the majlis expense report is accurate, copy and paste their expenses into your Regional master expense form.
- The sum of the receipts ABSOLUTELY NEED TO TIE BACK TO THE CASH WITHDRAWAL FROM THE BANK ACCOUNT.
- Regional Muhasiba Mal will also enter expenses for the region.
- Once the entire bank statement for the period has been reconciled back to all the expense forms, Regional Muhasiba Mal will send the entire package including:
    - Receipts in both soft copy and hard copy
    - Regional master Expense form
    - Bank statement

All documentation will sent in soft copy (through email to Muhasiba@lajna.ca) and hard copy (through mail) to Markaz

Contact Details

National Muhasiba Mal: Shazer Ahmed

Email: Muhasiba@lajna.ca

Cell No.- 416 262 2355

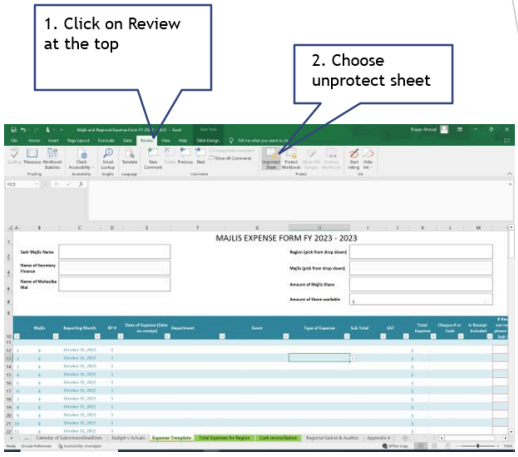
(preferably call after 5.00pm weekdays)

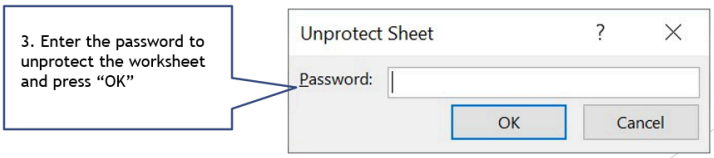
Reconciliation of regional bank account

Step 1:Unprotect the worksheet

When you receive the templates from the Majlais, you will need to “unprotect” the workbook

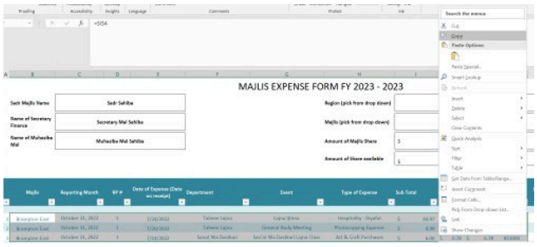
- Click on “review” from the top menu
- Choose “Unprotect Sheet” from the menu
- A box will appear to enter the password- the password is “mal”. Enter the password and press “OK”

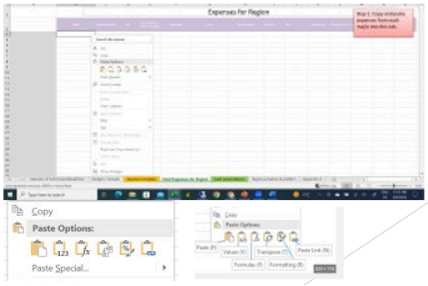




Step 2: Copy and paste Majlis expense report

- Highlight each expense line from the template
- RIGHT Click and a menu will appear.
- Choose “copy” from the menu
- Go to the “Total Expenses per region” tab and RIGHT click in a cell under the “Majlis” column. A menu will appear- under the paste options section- choose values
- The information from the Majlis expense template should copy into tab
- Copy and paste information from all Majalis’s templates into the “Total Expenses per region” tab





Majlis YEAR TO DATE Cash Reconciliation

IMPORTANT: this is your
to do bank reconciliation.

Name of Regional Sadr		Contact Number of Sadr	
Name of Regional Auditor		Contact Number of Muhasiba Mal	
Region (pick from list)	Brampton East	Reporting Quarter	

Majlis	Initial Share Allocation	Deposit	Amount
Brampton East Region	1,733.00		$ 1,733.00
Brampton Central	1,100.00		$ 1,100.00
Brampton East	1,530.00		$ 1,530.00
Brampton Castlemore	1,545.00		$ 1,545.00
Brampton Springdale West	926.00		$ 926.00
Brampton McVean	1,096.00		$ 1,096.00
Brampton Mount Lorezo	315.00		$ 315.00
Brampton Springdale East	319.00		$ 319.00
	-		$ -
	-		$ -
	-		$ -

Majlis	Cheque Number	Withdrawl	
AMJA			$ -
AMJA			$ -
AMJA			$ -
AMJA			$ -
AMJA			$ -
AMJA			$ -
AMJA			$ -
AMJA			$ -
AMJA			$ -
AMJA			$ -
AMJA			$ -
AMJA			$ -
AMJA			$ -
AMJA			$ -
AMJA			$ -
AMJA			$ -

Holding Cash Balance	$ 3,315.00	
Holding Cash balance on Bank Statement		[illegible]
Difference	- 3,315.00	THIS SHOULD BE NO DIFFERENCE

Name of Majlis	Amount of Share	Quarterly Funds 1	2	3	4		Reported YTD Cash balance	Actual Cash Balance Expense	Difference	
Brampton East Region	1,733.00	$ -	$ -	$ -	$ -		$ 1,733.00	$ 1,733.00	$ -	All good
Brampton Central	1,100.00	$ -	$ -	$ -	$ -		$ 1,100.00	$ 1,100.00	$ -	All good
Brampton East	1,530.00	$ -	$ -	$ -	$ -		$ 1,530.00	$ 1,530.00	$ -	All good
Brampton Castlemore	1,545.00	$ -	$ -	$ -	$ -		$ 1,545.00	$ 1,545.00	$ -	All good
Brampton Springdale West	926.00	$ -	$ -	$ -	$ -		$ 926.00	$ 926.00	$ -	All good
Brampton McVean	1,096.00	$ -	$ -	$ -	$ -		$ 1,096.00	$ 1,096.00	$ -	All good
Brampton Mount Lorezo	315.00	$ -	$ -	$ -	$ -		$ 315.00	$ 315.00	$ -	All good
Brampton Springdale East	319.00	$ -	$ -	$ -	$ -		$ 319.00	$ 319.00	$ -	All good
	-	$ -	$ -	$ -	$ -		$ -	$ -	$ -	All good
	-	$ -	$ -	$ -	$ -		$ -	$ -	$ -	All good
	-	$ -	$ -	$ -	$ -		$ -	$ -	$ -	All good

Regional Auditors are required to escalate instances when local Sadran have failed to provide their monthly expense forms on a timely basis. **The escalation should be sent To National Muhasiba Mal and National Sadr Mulk with a "cc" to the Sadr Majlis and the local Muhasiba Mal.**

Official Receipts

Official receipts from legal vendors should be provided to support ALL expenses.

It is important to ensure that any applicable taxes are paid when incurring expenses related to activities for the Jamaat. Since the Jamaat is a registered charitable organization, any GST taxes are subject to reimbursement by the Government of Canada.

Screenshots of e-transfer are not considered receipts

Credit card slips are not considered receipts…. **Receipts should have a brief description of the item that has been purchased**