APTUS
TREATMENT CENTRE
FOR COMPLEX DISABILITIES
Embracing Potential since 1979

Expenses			
Section	Finance	Policy Owner(s): Director, Finance	
Authorized by	Board	Date	Feb 10, 2026
Applies To	All Staff, Students	Archive versions	Mar 2025; Nov 2024; Apr 2019; May 2017
Reference:			

Policy:

Aptus Treatment Centre (Aptus) will abide by the Broader Public Sector Expenses Directive issued by the Government of Ontario's Management Board of Cabinet under the authority of the Broader Public Sector Accountability Act, 2010, (Part IV – Expense Claims: Allowable Expenses).

The Organization will pay, or reimburse an employee, for expenses that are:

- Related to the business of the Organization,
- Modest and appropriate,
- Strike a balance between economy and efficiency of operations and ensure a healthy and safe workplace,
- Are appropriately supported by acceptable documentation, as outlined below, and
- Are authorized in accordance with the policies of the Organization.

This policy sets out the rules where expenses are reimbursed through public funding for travel, meals and hospitality. The directive provides for accountability and transparency, and to ensure that government funds are used prudently and responsibly. This policy applies to all employees, board members, consultants, contractors, vendors, students, agency personnel and volunteers.

Procedures:

Aptus will reimburse preauthorized costs incurred by employees, board members, consultants, contractors, vendors, students and volunteers while conducting official business or travel for the agency and when appropriate documentation is provided. The following rules will apply to all individuals outlined in this policy.

Accountability, Approval and Recording Process on Expenses

- All employee expense claims for reimbursement must be pre-authorized and pre-approved by a direct Supervisor or Manager/Director, in accordance with the Authority Levels established in the Purchase and Procurement Policy.
- Approvers are accountable for their decisions, which will include:
  - Good judgement and knowledge of the situation.
  - Exercised in appropriate circumstances.
  - Comply with the principles and mandatory requirements set out in this directive and the expenses rules.
- All original, itemized receipts of expenses incurred must be submitted along with the completed and approved expense claim form to the Finance Department.

- Any overpayments made to the employee in error must be repaid back to the agency in a timely manner.
- If an employee is leaving employment, all claims for expenses must be submitted prior to leaving the agency.
- All paid expense claims will be maintained by the Finance Department for verification and audit purposes for a minimum of 7 years.
- Under no circumstances will expense reimbursement payments be made through payroll deposit.
- An authorized Board member (Board Chair, Vice Chair, Treasurer) will approve the reimbursements for the expenses of the President/CEO.
- All approvers are prohibited from approving their own expenses.
- Approvers will only approve expenses that are necessarily incurred in the performance of the organization business and only for claims that include all appropriate documentation.
- Expenses incurred by a Director of the Board must be approved by an authorized Board member (Board Chair, Vice Chair, Treasurer) and periodically summarized to the Finance Committee for oversight. A Board member cannot approve their own expenses.

Travel Expenses

- All travel within Ontario requires prior approval from a Manager/Director or designate.
- Travel outside Ontario, and/or Canada, must be approved by both, the Director responsible for the budget and the President/CEO.
- When travel outside Ontario is being considered, the most cost-effective method of travel should be chosen while balancing efficiency in operations.
- In determining travel mode and accommodation, the least costly alternative shall always be chosen, where possible. Economy (coach) class is the standard option.
- A written rationale to demonstrate that the proposed travel is necessary and that the requested travel arrangement, for out of Province and international, are cost-effective, including a detailed itemization of all expenses that will be incurred, must be documented and presented to the President/CEO for consideration and approval.
- The use of public transportation, carpools, agency vehicles, seat sales, discount rates, etc., is encouraged when traveling on agency business.
- When it makes operational sense to do so, consideration should be given to using a company vehicle rather than an employee's personal car to drive distances of more than 200 km in one day.
- Whenever practical, local transportation and hotel shuttle services should be used.
- Taxicabs may be used when other forms of transportation are not available, when weather/baggage/health and safety concerns warrant, and when group travel by taxicab is cheaper than other forms of transportation.

- If use of cellular phone or mobile device is required during travel, reimbursement for expenses related to business-use must receive prior approval from Manager/Director or designate. Roaming or long-distance charges will **not** be reimbursed without prior approval.

Overnight Travel/Hotel Accommodation Expenses

- When employees have obtained pre-approval and require hotel accommodation when carrying out their duties, they should choose a hotel that is reasonably priced in the area, and a standard hotel room should be used.
- When attending a pre-approved conference, a conference room rate is sometimes set. Aptus will reimburse up to the full amount of the conference room rate.
- When attending a meeting and no conference room rate has been set, Aptus will pay the full amount of the lowest cost room available. Reimbursement will be made for single accommodation in a standard room.
- No reimbursement will be made for suites, executive floors or concierge services. Movie rentals, Pay-for-view, mini bar purchases etc., are considered personal expenses and shall be absorbed entirely by the employee.
- Laundry service will be considered an allowable expense when the trip is greater than one week.

Meal Expenses

- Where employees are conducting business while traveling for the agency, the following meal allowances (including taxes and gratuities if validated on the receipt), subject to the conditions outlined below are set out:

  – Breakfast $10.00
  – Lunch $15.00
  – Dinner $25.00* *(Unless higher amounts are approved by a Director or designate).*

- All original receipts must be submitted and attached to the Expense Claim Form.
- An employee opting to purchase a meal that exceeds the allowances listed above may submit the receipt(s) but will only be reimbursed up to the level of the allowances stated.
- Reimbursement of meal cost must not include the reimbursement for any costs associated with alcoholic beverages, **and alcohol must not be consumed when employees are on duty.**

Personal Vehicle Mileage Expenses

- Employees eligible to use their personal vehicle on approved agency business shall complete an Expense Claim Form by or before the 10th calendar day of the following month and submit to their immediate Supervisor/ Director approval and process.
- All mileage expenses will be reimbursed at a rate pre-determined by the Organization.
- Aptus will not reimburse mileage expenses to and from work.
- Aptus will not reimburse expenses associated with repairs or damages to personal vehicles, oil changes, routine maintenance, traffic violations, parking tickets, personal automobile insurance etc., during travel or while on duty.
- At the discretion of the President/CEO or designate, an employee may be reimbursed for expenses incurred for road, ferry, or bridge tolls if there was no reasonable alternative route that an employee could have taken or there was a need to get from one location to another in the shortest time possible.
- Employees may incur parking fees when using their personal vehicles in the course of work. Aptus will reimburse the parking fee only if an explanation of the parking is provided on the Expense Claim Form, along with the original parking receipt attached and approved by a Director or designate.
- To be eligible for mileage expense reimbursement as outlined in this policy, an employee must complete an Expense Claim Form and clearly indicate the number of kilometers traveled, the destination(s), and the purpose for the travel. Incomplete Expense Claim Forms will not be processed.

Cash Advances

Employees may request a cash advance from the Finance Department to pay for expenses in advance of purchasing them. All cash advances must be accompanied with a PO (Purchase Order) and must be pre-approved by a Director or the President/CEO. Itemized original receipts of expenses must be submitted to the Finance Department to clear the cash advance. In the event that the cash advance is not reconciled with the Finance Department within (10) business days, the outstanding cash advance payment made to the employee will be deducted from payroll.

Hospitality

"Hospitality" is defined as the provision of food, beverages (including alcoholic beverages), accommodation, transportation, or other amenities at public expense **to persons who are not engaged in work for Aptus where there is benefit to Aptus for such hospitality.**

Hospitality (continued)

- Aptus will ensure that hospitality is provided in an economical, consistent and appropriate manner that facilitates the agency's business or is desirable as a matter of courtesy.
- Hospitality may be extended to cover the expenses of professionals coming to Aptus from a distance, to cover the expenses of guests visiting Aptus in an official capacity, to cover the cost of hosting conferences and interagency functions and to facilitate interactions with or reward volunteers, donors and business partners (business partners from either public or private sector).
- Aptus will ensure that hospitality expenditures are kept modest and will be consistent with the status of the guest(s), the number of persons attending, and the business purpose to be achieved.
- Aptus will ensure to record and document the information pertaining to the purpose of the hospitality, the form of hospitality, the cost, name and location of the establishment, number of attendees, names of the individuals entertained and their titles/company name, and the name of the member of Aptus management approving the expenditures.

Expenses for Consultants and Other Contractors

Aptus will abide to the Broader Public Sector Expenses Directive issued by the Government of Ontario's Management Board of Cabinet, and ensure that the following expenses for consultants and other contractors are not reimbursed under any circumstances:

- Meals, snacks and beverages.
- Gratuities.
- Laundry or dry cleaning.
- Valet services.
- Dependent care.
- Home management.
- Personal long distance telephone calls.

Aptus will ensure that consultants and other contractor's reimbursements for allowable expenses can be claimed and reimbursed only when the contract specifically provides for it.

Gifts and Entertainment

Board, Directors and Staff will not accept gifts of a material nature from suppliers, contractors or business partners. Any staff member who participates in hospitality or entertainment activities from a supplier, contractor or business partner must report same to their Director or the President/CEO. Such hospitality or entertainment activities must be limited to infrequent and reasonable levels from any one supplier, contractor or business partner. Staff may not accept hospitality or entertainment from potential suppliers or business partners while there is an active RFP or proposal call or other business negotiation under consideration by the Organization.

Recognition/Appreciation

The Organization is committed to recognizing and appreciating its staff, volunteers and members.

Requirement for Audit and Other Matters

All business-related expenses and reimbursement of expenses are subject to internal and external audit. Expense claims submitted by employees with no receipts or proof of payment will only be considered under exceptional circumstances (e.g. lost or damaged receipt) and require the approval of the Director of Finance or President/CEO or designate.

Any reimbursed expense that is not compliant with this policy must be repaid by the employee.

Evaluation and Review

This policy will be evaluated and reviewed annually by management.