



OPERATIONS POLICY MANUAL

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POLICY

Vita Community Living Services and Mens Sana Families for Mental Health (VITA) Directors are ultimately accountable for the budgets that they are assigned. Financial management responsibilities include:

- Program delivery and major project decisions that routinely take into account financial management considerations.
- All long and short term plans and proposed initiatives include appropriate analysis of financial considerations.
- Objective reviews are made of the funding and financial management implications of changes to services delivered to programs and proposed initiatives.
- Resources to deliver services are managed in a cost effective way.
- Underspending in Labour Costs cannot be spent on other expenses without the prior approval of the Director of Finance.
- Underspent budgets in other expense lines as listed in this document may be reallocated to other expenses with the permission of program/department Director.
- Overspending will not be tolerated and corrective action and/or explanation will be required as soon as it occurs.

PROCEDURES


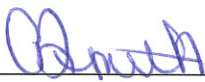
Directors are expected to have monthly meetings with their subordinates to review financial results.

Monthly Financial Reports:

Finance will distribute monthly financial reports by the 20th of every month. Directors and designates will review variances, allocations and advise Finance of any errors.

As soon as an overspending occurs, Departments must provide explanations to Finance when comparing year-to-date actual expenses (excluding labour costs) to

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year-to-date budget. In addition, a plan to correct overspending will be requested by Finance.

Quarterly Variance Explanations:

Finance will request explanations to Departments that have + or - 10% variance of total budget on overall expenditures (incl. labour costs).

Six Month Forecasts:

In October, departments will be asked to complete the financial forecast for the rest of the budget year. This will provide the organization with notice on potential issues in programs that may affect service delivery. The process will be led by the Finance department.

Accountable to Specific Expense Lines:

Labour Costs:



Labour costs will be based on the number of hours of service for each program. Surpluses resulting from the use of agency staff cannot be reallocated.

Designated staff have responsibility for managing the following accounts:

Travel Accounts

Account #	Account Description	Description
5210	Staff Travel	Mileage and parking costs associated with using a personal vehicle for work. Such use must be pre-approved as employees are expected to use organization vehicles for programming purposes.
5220	Member Travel	Taxi and/or transit costs associated with member travel (e.g., taxi to medical appointment, hospital parking etc.).
5240 5250	Vehicle Fuel Vehicle Maintenance	Fuel and maintenance costs associated with driving and maintaining an organization vehicle.

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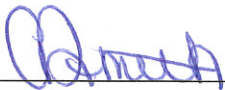
Occupancy Accounts

Account #	Account Description	Description
5310	Rent	Rent for members. Finance must be notified of any supplements or any changes.
5410	Household Items	Towels, linens, small kitchen items etc.
5420	Phone/Cable/Internet	Phone, cable, internet.
5440	Hydro/Water	Hydro and water charges for property.
5450	Gas/Oil	Natural gas and oil.
5460	Licenses & Taxes	Agency vehicle license and other taxes.

Client Supports Accounts:

Account #	Account Description	Description
5510	Food	Food purchased for the program and restaurant or special occasion outings. Maximum of \$10 per day or \$70 per week per person.
5520	Meeting Food and Supplies	Food and supplies for staff meetings. Maximum \$50/program to a total of 6 meetings/year. Toddbrook, Rural, Mill St, Culford and Rollingwood programs are permitted an additional 6 meetings/year due to special requirements.
5530	Cleaning & Hygiene Supplies	Household cleaning supplies and hygiene products regularly purchased items using Pcards.
5540	Centralized Supplies	Med cups, gloves, medical supplies etc.
5550	Program Services	Purchased services to Mens Sana, long term care and special contracts with other agencies.
5560	Residents Personal Needs (PD)	Purchase and/or repair of mobility aids and assistive devices (walker, wheelchair, etc.) and pharmacy medications not covered by ODSP.
5570	Program Supplies	Items purchased to meet individual's PSP goals and outings. Once PSP completed, member is responsible for any additional costs.

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5580	Personal Allotment	Clothing and personal services (e.g., haircuts, nail care etc.) for members. Clothing to a maximum of \$400/year per member distributed by Finance in May and October. Maximum for nail care of \$25 every 6 weeks and haircuts \$20 every 8 weeks.
5590	MSN Supplies	Diapers, dietary needs, member specific medical supplies as funded by the Ministry. Expenses cannot exceed MSN funding. Program Supervisor is responsible for submitting requests to Ministry.
5600	Member Holiday Party	Costs associated with Holiday party for members.
5610	Respite Costs	Costs associated with accessing respite service for members.
5620	Purchased Services	United Way funded Mens Sana Day Program and health services provided to Clinical Program and nursing care for NP.

EVALUATION

This policy will be reviewed annually by management.