

Toronto Community Housing



## Tenant Funds Distribution Policy

Item 9

June 24, 2025

Board of Directors

**Report:** TCHC: 2025-39

**To:** Board of Directors (the “Board”)

**From:** Tenant Services Committee (“TSC”)

**Date:** June 4, 2025

### PURPOSE:

This report seeks the Board of Directors (the “Board”) approval of the Tenant Funds for Distribution Policy and authorize staff to proceed with the implementation of the Local Initiative Funding for Tenants (“LIFT”) program, in accordance with the Board’s prior direction that financial controls be established prior to implementation.

### RECOMMENDATIONS:

It is recommended that the Board of Directors:

1. Approve the updated Tenant Funds Distribution Policy, as set out in Attachment 1 to this report;
2. Authorize staff to proceed with the implementation of the Local Initiative Funding for Tenants program; and
3. Authorize the Chief Operating Officer, or their designate, to implement the foregoing recommendations and to take all other necessary actions to give effect to the above recommendations.

### TSC:

The Tenant Services Committee (“TSC”) approved this report at its meeting of June 4, 2025 and forwarded it to the Board of Directors for its approval. A presentation on this matter was provided to the TSC and can be accessed [here](#); it is not included in the June 24, 2025 Board of Directors meeting materials.

## REASONS FOR RECOMMENDATIONS

At its meeting of November 25, 2024, the TSC approved the new tenant funding program Local Initiative Funding for Tenants (“LIFT”) ([TSC:2024-55](#)) and requested management to explore options for carrying forward unspent funds into future years.

At that same meeting, the TSC approved the “Engage Together” model, including reference to the LIFT program as a component, and forwarded it to the Board of Directors for its approval ([TSC:2024-43](#)).

At its meeting of December 12, 2024, the Board of Directors approved the Engage Together model, and requested management, prior to the implementation of the LIFT program, to bring back additional materials to the Board regarding the tenant funds distribution policy and financial controls.

This report and the associated attachments respond to the TSC and Boards’ requests and outline the proposed changes to the Tenant Funds Distribution Policy and the required financial controls (as outlined in the LIFT Procedure).

### Background

TCHC has a lengthy history of administering tenant-directed funding programs to empower tenants in shaping their communities. The Tenant Funds Distribution Policy (the “Policy”) was first approved in [April 25, 2022](#) by the Board and governs how TCHC funds are allocated to tenants for community development activities, while providing a high-level framework to ensure that the appropriate controls are implemented for oversight and accountability. The Policy covers all tenant-directed funding streams including:

- LIFT;
- Tenant Action Funds (“TAF”) - Retiring end of 2025, to be replaced by LIFT; and
- Community Funds, administered by the Centre for Advancing the Interest of Black People.

### Tenant Consultations

In 2024, consultations on the Policy were conducted with the Tenant Advisory Committee (“TAC”), staff and stakeholders. In addition, staff undertook a multi-year review of its tenant funding programs, formerly known as Participatory Budgeting, engaging over 900 tenants through surveys, focus groups and the TAC.

Feedback from tenants reflected:

- Purchasing processes were too slow, expensive, and inflexible;
- Enhanced vendor options were needed; and

- Tenant involvement in local decision-making, including in purchasing, was an essential component of any revised program.

Overwhelmingly, tenants called for a simplified, inclusive and equitable program with expedited purchasing in implementation.

In understanding the need to balance increased tenant involvement in purchasing decisions and processes with the need to ensure strong financial controls, Management has proposed several changes to the existing Tenant Funds Distribution Policy and has developed the comprehensive LIFT Procedure.

### **Tenant Funds Distribution Policy**

The revisions to the Tenant Funds Distribution Policy, as outlined in Attachment 1, were undertaken in close collaboration with staff from Finance, Strategic Procurement and Internal Audit. Highlights of the policy revisions include:

- **Updated Policy Statement:** Emphasis on a more flexible and inclusive approach to tenant funding, supporting TCHC's broader goals of equity, transparency, and tenant leadership in decision-making.
- **Addition of LIFT Terminology:** Inclusion of LIFT as a distinct funding stream, replacing the legacy TAF model; and Community Action and Building Resilience ("CABR") fund.
- **Addition of Core Values:**
  - Responsiveness: prioritization of timely and relevant support for initiatives that reflect local tenant needs.
  - Tenant Engagement: Centering of tenants through inclusive participation in planning.
- **Updated Definitions and Terminology:** To reflect the Engage Together model and the lifecycle of LIFT, including terms such as "Tenant Circle," "Plan Review," and "Report Back."

### **LIFT Procedure**

The LIFT Procedure, as outlined in Attachment 2, has been included to provide tenants, staff and stakeholders with insight on how the previously approved LIFT Program will be operationalized within TCHC, and includes significant and robust financial controls, as requested by the Board and based on recommendations outlined by Internal Audit in 2024 (please refer to Attachment 3 for a summary of the Internal Audit recommendations and how they have been addressed). Additional mechanisms have been embedded to ensure appropriate usage of public funds while empowering tenant decision-making in their initiatives.

In alignment with the Policy Management Framework, the LIFT Procedure has been reviewed and will be approved by TCHC's Executive Leadership Team following the approval of the Tenant Funds Distribution Policy by TSC and the Board.

The LIFT Procedure:

- Embeds equity through a per-bedroom funding model, ensuring proportional allocation based on building size.
- Empowers tenants with leadership opportunities in local planning, budgeting, implementing and reporting.
- Enhances transparency and accountability with a structured process that balances tenant participation, financial controls and clear steps for oversight and accountability.
- Strengthens trust between tenants and TCHC by increasing program visibility and closing the loop on funding decisions.

The LIFT Procedure aligns with the Strategic Plan objective to 'Empower tenants to lead and shape community initiatives' as part of Strategic Priority 1: Support safe, healthy, and inclusive tenant communities. It will absorb the TAF starting in January 2026.

### ***LIFT Procedure Highlights***

The LIFT Procedure addresses the recommendations of several audit reports including the recent internal audit of the TAF program, including:

- Improving Financial Controls, authorization protocols, and spending limits
- Standardizing approval and documentation processes
- Expanding controlled purchasing pathways and vendor roster
- Enhanced accountability measures and inventory controls
- Stronger oversight, monitoring and quarterly/ annual evaluations based on KPIs

Additionally, efforts have been made to capture tenant priorities including updating eligibility criteria for Activities and Expenses and trusteeship arrangement options to facilitate program objectives

### ***Carry-Over of Unspent Funds***

In developing the LIFT Procedures, Management have explored the options available to have unspent funds carried over from previous years funding, determining that these options are not currently feasible. The City of Toronto's budgeting process doesn't allow for carry-forward of funds allocated for TCHC's Operating budget. Management will continue to explore

opportunities to make this change, should it become feasible within the budgeting process. Given the additional controls in place with the LIFT Procedure, Management is confident that all funds budgeted for LIFT can be spent within the budget year.

## **IMPLICATIONS AND RISKS**

The LIFT Program supports the City's Shareholder Direction to TCHC by fostering a democratic system of active tenant participation and community decision-making.

As noted in this report, tenant feedback demonstrated a clear and broad-based request that tenants have direct involvement in implementation of tenant directed funding, including handling funds directly for purchases. Various options to facilitate this were considered, however given the concerns around tracking, recovering amounts and other considerations, this option is not contemplated in the procedures at this time. There is a risk that tenants will see this as an unacceptable compromise and that this may introduce reputational risk to the organization and could impact tenant trust and influence how willing tenants are to participate in the program. To try to mitigate these risks, TCHC is committed to exploring additional purchasing options in 2026 dependent on a satisfactory progression of the LIFT program.

Successful implementation will require close coordination across TCHC teams, clear operating procedures and ongoing tenant and staff education. A comprehensive communication and training strategy is underway in Q2 2025 ahead of full rollout in Q3 2025.

TCHC's tenant directed funding programs demonstrate a longstanding commitment to tenant engagement and tenant participation in decision making. However, procurement delays continue to erode trust, tenant participation and overall tenant satisfaction, which the updated procedures seek to address.

Despite the program's strengths, several key risks must be acknowledged and mitigated, including:

### ***Budget Dependency***

Program scale depends on annual funding by City Council. Underfunding will compromise equitable access, impact, and tenant satisfaction.

### ***Staffing and Operational Capacity***

Without adequate regional staff support particularly Community Services Coordinators – Engagement, Tenant Participation Coordinators, in partnership with Finance staff; there is a risk of delays, backlogs, or

inconsistent implementation across regions, especially at program launch in Q3 which could have an impact on tenants.

***Procurement Limitations***

Tenant feedback on the approved vendor list and centralized purchasing model suggest it has been too restrictive, at times leading to higher costs, slower delivery, and limited access to needed goods. Management has been working collaboratively between Operations, Finance and Procurement to problem-solve and streamline processes to ensure that this tenant feedback is addressed.

***Loss of Tenant Trust***

The LIFT program represents a reset of tenant engagement in community funding. As outlined above, the restrictions around direct tenant involvement in purchasing activities, combined with the potential challenge in delivering a smooth, transparent, and timely experience could lead to dissatisfaction or disengagement from tenants.

To mitigate some of these risks, Management will employ the following measures:

- Ongoing coordination between Operations and Finance staff.
- Tenant and staff-driven reporting and impact tracking.
- Continued tenant involvement through TAC and Tenant Circles to refine the process.

**NEXT STEPS**

TCHC is committed to promoting tenant involvement, fostering communication, and improving the overall tenant engagement experience within TCHC. Over the coming months, TCHC will launch spending for the LIFT program and retire the Tenant Action Funds at the end of 2025.

**SIGNATURE:**

*“Nadia Gouveia”*

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Nadia Gouveia  
Chief Operating Officer

**ATTACHMENTS:**

1. Tenant Fund Distribution Policy
2. Local Initiative for Tenant Funding (LIFT) Procedure
3. Summary of Findings from External investigation

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# Tenant Funds Distribution Policy

**Version:** 2.0

**Policy Owner:** Operations

**Approval:** Board of Directors

**Effective Date:** [Month, Day, Year]

## 1. Purpose

Toronto Community Housing (TCHC) is committed to a tenant-focused approach in allocating funds, ensuring that financial resources align with tenant priorities while maintaining transparency, accountability, and the appropriate financial controls.

Tenants can apply for funds for the following three programs:

- Tenant Action Funds (TAF)
- Local Initiative for Tenant Funding (LIFT)
- Centre Community Funds

This Policy supports projects and initiatives that address tenant-identified priorities. It guides the way TCHC funds for community development are allocated and establishes eligibility criteria for the types of initiatives that may be funded.

## 2. Scope

This Policy applies to all TCHC tenants, tenant groups and staff. It provides an overview of the activities that can be funded under these three (3) programs (TAF, LIFT and Centre Community Funds) and how the funds will be disbursed to tenants.

This policy does not apply to:

- Tenants requiring expense reimbursement as part of initiatives that are outside of approved initiatives funded through this policy. Please see the Tenant Expense Guidelines for more details.





- Agencies, as they are excluded for applying for funds through these programs
- Projects and events that are part of the Regional Operations' tenant engagement work.

### 3. Values

**Transparency** – TCHC will clearly communicate fund criteria, application process, and decisions in accordance with the policy and procedures.

**Equity** – TCHC will be consistent and fair in the support, communication and administration of tenant applications, assessment and decisions associated with this Policy.

**Respect** – TCHC will provide respectful, professional and courteous service to tenants through the application process including acknowledgement and clear communication.

**Accountability** – TCHC will establish appropriate procedures and tools for the operation of this Policy and will monitor compliance with established service levels on an on-going basis.

**Accessibility** – TCHC will continue to provide accessible service and meet its duty to accommodate under the Ontario Human Rights Code, and the standards set out in the Accessibility for Ontarians with Disabilities Act.

**Responsiveness** – TCHC will ensure that funding programs are responsive and flexible to tenant priorities and needs.

**Tenant Engagement** – TCHC will ensure meaningful tenant participation in local decision-making and community development, empowering tenants to have a voice in shaping their communities.

### 4. Policy Details

Funds will be allocated to initiatives that assist tenants and tenant groups to respond to tenant-identified priorities in their local communities.

Use of tenant funds cannot personally benefit an applicant or an applicant's family, friends or business enterprise with which the applicant is associated, through the form of pay, a stipend, honorarium, wage, or



purchase of goods and services or any other items where, as determined by TCHC, it is deemed to be or can be perceived to be a conflict of interest.

#### ***4.1 Tenant Action Funds (TAF)***

The purpose of TAF is to set aside funds for tenants and tenant groups to fund projects and initiatives that will respond to tenant-identified priorities. The maximum allocation per request is \$1,000 per initiative.

##### Eligibility criteria for TAF

TCHC tenants and tenant groups can apply for funds for initiatives that will respond to tenant-identified priorities. Such initiatives include but are not limited to: Tenant-led activities and activities that enhances tenant participation in their communities.

##### Allocation and Decision making for TAF

The TAF Table is responsible for reviewing and approving requests made by tenants and tenant groups. Applications are scored in accordance with [TAF guidelines](#) described in the application package. Decisions made by the TAF Table are final.

#### ***4.2 Local Initiative for Tenant Funding (LIFT)***

The Local Initiative Funding for Tenants (LIFT) provides financial resources available to tenants to fund projects and initiatives that foster community development. Projects and initiatives are identified by tenants in a building or community through a prioritization exercise at a meeting of the Tenant Circle.

##### Eligibility criteria for LIFT

LIFT funds will be allocated to each building or community based on a formula determined by number of bedrooms in a development ID.

##### Allocation and Decision making

Tenants of each building or community will identify their annual community development and engagement priorities at a duly called meeting of the local Tenant Circle and will determine how to distribute their allocation among their identified priorities.

Staff will support tenants to procure, track and inventory items, as well as to evaluate activities and vendors.

### **4.3 CABR Centre Community Funds**

The Centre for Advancing the Interests of Black People “the Centre” has a fund for tenant engagement initiatives for tenant projects that align with the CABR Strategy and its Eight-Point Plan. The maximum allocation per request is \$5,000 per initiative.

#### Eligibility Criteria for the Centre Community Funds

Centre Community Funds provide funding for tenant projects that support the CABR Strategy and its Eight-Point Plan. Such initiatives include but are not limited to: Community programs, events and workshops.

#### Allocation and Decision making for the Centre Community Funds

The review panel will consist of a minimum of three (3) staff from outside of the Centre that will review and approve requests made by tenants and tenant groups. Applications are scored in accordance with the Centre Community Funds guidelines described in the application package. Decisions made by the Advisory Board are final.

## **5. Standards**

1. TAF and LIFT initiatives must address tenant-identified priorities (i.e. Community Development Priority Plans as part of LIFT).
2. The Centre Community Funds initiatives must further TCHC’s CABR Strategy and Eight-Point Plan.
3. TCHC staff will ensure that they make themselves available to tenants and tenant applicant groups through the application process to provide support as required in completing the application forms.

## **6. Compliance and Monitoring**

- The Tenant Engagement and Centre Staff will ensure transparent record keeping inventories of all applications, decisions, and delivery of goods and reconciliation of funds provided to the projects.



- Operations will ensure spending by those requesting TAF or LIFT funds align with TCHC policies, procedures and guidelines.
- The Centre will ensure spending by those requesting Centre funds align with TCHC policies, procedures and guidelines.
- The Finance Division will review the annual reconciliation and will conduct random audits of the submissions to ascertain compliance with this policy.
- All relevant divisions will work collaboratively to ensure appropriate balance between good governance of the program and compliance with approved policies, and procedures that enable programs to run in accordance with program objectives and tenant expectations.

## 7. Related Policies and Procedures

- Centre Community Funds Procedure
- Human Rights, Harassment and Fair Access Policy
- Local Initiative for Tenant Funding (LIFT) Procedures
- Tenant Action Funds Procedure
- Tenant Engagement System Volunteer Policy and accompanying procedures
- Tenant Expense Guidelines
- Procurement Policy
- Petty Cash Procedure

## 8. Definitions

**Agency:** In this Policy, an agency is an incorporated not-for-profit organization, a registered charity with the Canada Revenue Agency, a healthcare service provider as defined by the Regulated Health Professions Act, 1991, SO 1991, c 18, a City of Toronto department or subsidiary.

**CABR (Confronting Anti Black Racism):** In 2020, TCHC established a Confronting Anti-Black Racism (CABR) Strategy team to develop a companywide confronting anti-Black racism strategy. The strategy aims to identify systemic barriers, provide recommendations to address anti-Black racism issues embedded in TCHC policies, programs, and service delivery,



and help create a diverse, inclusive, and equitable environment for tenants and staff.

**Centre Community Funds:** Funds set aside by TCHC for tenant projects that address priorities identified in TCHC's Confronting Anti-Black Racism (CABR) Strategy.

**Local Initiative Funding for Tenants (LIFT):** Funds set aside by TCHC, allocated to each building to support community engagement and community development priorities as identified through the Tenant Circles.

**Tenant:** A person who, pursuant to a residential lease agreement with TCHC or a TCHC-approved sub-landlord, lives in a TCHC building.

**Tenant Circle:** The building/ townhouse community component of the Engage Together model. Meetings are open to all tenants in a building or townhouse community. Members work together to set community priorities and support tenant-led initiatives.

**Tenant Group:** A formal or informal group of tenants who gather to advocate on behalf of tenants and/or organize activities to support and/or engage tenants within the community.

**Tenant Action Funds (TAF):** Funds set aside by TCHC for the purpose of addressing tenant-identified priorities.

**Tenant Action Funds (TAF) Table:** Members of the TAF Table consist of TCHC Regional Managers and TCHC tenants over the age of 16 from across Toronto. The TAF Table is responsible for reviewing tenant funding requests for community projects and initiatives that respond to tenant-identified priorities.

## 9. Commencement and Review

Version	Date	Description of changes	Approval
1.0	June 2022	New	Board of Directors
2.0	June 2025	Policy revision to include LIFT program	Board of Directors

**Next Planned Publication:** June 2030

# Local Initiative Funding for Tenants (LIFT) Procedure

**Version:** 1.0

**Policy Owner:** Operations

**Approval:** Executive Leadership Team

**Effective Date:** [Month, Day, Year]

## 1. Purpose

The Local Initiative Funding for Tenants (LIFT) are resources available to tenants to fund projects and initiatives that foster community development.

The purpose of this procedure is to guide Toronto Community Housing (TCHC) tenants and staff through all steps of the LIFT process. These Procedures will provide a detailed guide on how to apply for the LIFT, the internal review process, and the procedures for making decisions.

## 2. Scope

### In Scope

- The Procedures and associated Policy apply to all TCHC tenants and staff.
- Tenant Circles can assign their LIFT allocations to meet their defined priorities as accounted for in their Community Development Priority Plans.

### Out of Scope

- Tenants requiring expense reimbursement as part of their initiatives.
- Tenant groups that are not the local Tenant Circles.

## 3. Standards

- LIFT initiatives must be identified at each building(s)/townhouse community Tenant Circle's priority-setting meeting each year.



- The Community Services Coordinators – Engagement (“CSCs”) are required to support a planning process with tenants in their Tenant Circles including priority-setting meetings at buildings at the beginning and where required throughout the year to help tenants throughout the LIFT process.
- All equipment purchased through LIFT is the property of TCHC.
- All events that are funded by the LIFT budget must be open to attend by all tenants in a given building/townhouse community.
- All tenants will have an opportunity to participate in the decision-making process for activities, events, and equipment through the Community Development Priority Plan (CDPP) process at the Tenant Circle.

## 4. Definitions

**Agency:** Is an incorporated not-for-profit organization, a registered charity with the Canada Revenue Agency, a healthcare service provider as defined by the Regulated Health Professions Act, 1991, SO 1991, c 18, a City of Toronto department or subsidiary

**Building:** A structure that is designed and constructed to provide living spaces for individuals or families to use as their home. For the purposes of tenant funding programs, a building may be distinct or grouped together with neighbouring buildings that share the same development code. The allocation of LIFT funding is based on the number of bedrooms or units contained in a building/ development. Initiatives supported through tenant directed funding must benefit the tenants of the building(s) to which the funds are allocated.

**Community:** Tenants belonging to a building or adjacent developments.

**Community Development Priority Plans (“CDPP”):** each Tenant Circle will define up to six annual priorities for Community Development and engagement in their community.

**Community Service Coordinator (“CSC”), Engagement:** The Community Services Coordinator, Engagement is a vital frontline member of the Community Safety and Support team. They assist in developing and





managing programs and partnerships, community and tenant engagement, and support TCHC's efforts to build strong and vibrant communities.

**Development ID:** An internal identifier used by TCHC to refer to a specific building, a group of buildings, a townhouse community or a combination of these. This naming convention is used across TCHC business units and, in the context of tenant engagement, typically corresponds to how communities are organized and aligned for engagement activities and funding purposes.

**Event(s):** A one-time or re-occurring activity that is open to all tenants within a given community.

**Local Initiative Funding for Tenants (“LIFT”):** Funds set aside by TCHC for events or activities to bring tenants together and purchase smaller equipment that can be in shared spaces.

**Purchase requisition (PR):** A purchase requisition is an internal document used within an organization to request the purchase of goods or services. It initiates the purchasing process, providing a formal request to the purchasing department and outlining the specific details of what is needed.

**Purchase order (PO):** A purchase order is a formal document created by procurement to request specific goods or services from a seller at a predetermined price and quantity. It acts as a legally binding agreement once accepted by the seller, outlining the terms of the transaction. A purchase order is created after the purchase requisition is approved.

**Quarter:** A quarter (calendar) is a calendar that breaks the year into four parts. Each part is three months. It helps to remember important dates and Plan events. We use it to Plan budgets and goals and manage time. For example, the year's first quarter includes January, February, and March. The second quarter includes April, May, and June. The third quarter includes July, August, and September. The fourth quarter includes October, November, and December.

**Smaller Equipment:** Materials, items, or equipment needed to implement community programs or activities.

**Tenant:** A person who holds a residential lease agreement with TCHC





**Tenant Circle:** The building/ townhouse community component of the Engage Together model. Meetings are open to all tenants in a building or townhouse community. Members work together to set community priorities and support tenant-led initiatives.

**Tenant Participation Coordinators (“TPC”):** The Tenant Participation Coordinators assist tenants and frontline staff with administration and reporting for various aspects of Engage Together, including LIFT.

**Trustee:** An incorporated not-for profit organization with the financial systems and organizational structure to administer funds for a group without sufficient infrastructure. A trustee will receive amounts allocated to one or more Tenant Circles to support the distribution of the grant funding according to the approved plan, as well as be accountable for reporting on use of funds.

## 5. Procedure Details

### 5.1 Allocation of Funds

- LIFT funds will be allocated equitably to each TCHC community, based on a formula where each Development ID will receive an allocation of the annual amount based on the number of bedrooms.
- No Development ID will be allocated less than \$1000.
- Tenant Circles will be informed of their annual LIFT allocation at their annual Planning meeting and will determine how to distribute the allocation to address their identified priorities.

#### A. Eligible Activities and Expenses

Eligible activities and expenses must be:

- open to all tenants of the building or TCHC community;
- directly related to their identified priorities as outlined in their CDPP; and
- limited to funding within the annual funding cycle, and not part of an ongoing activity or program.



Below are examples of eligible and ineligible expenses for which funding can be requested:

### 1. Eligible Expenses

- Smaller equipment that supports social, recreational programming and enhancing community (e.g. gaming supplies, craft supplies)
- Food/refreshments for community events and re-occurring community gatherings (e.g. BBQs, monthly social tea)
- Equipment and supplies for events, seasonal and recreational activities, and common spaces (e.g. cutlery, trolleys or serving platters, seasonal decor, exercise equipment etc.)
- Programming and/ or services provided by a third-party provider whose primary activity addresses a priority in the CDDP (ie. DJ, tutoring, dance or exercise classes etc.).
- Training and police checks

### 2. Ineligible Expenses

- Alcohol or gifts
- Larger equipment that exceeds \$1500 and has a life span of two years or more
- Supplies or equipment which are for private use or private events
- Items that are not accessible to the wider community (e.g., video game consoles)
- Duplicating items which can be provided by partner agencies or TCHC staff (e.g., mop, bucket, vacuum cleaner)
- Transit or travel costs
- Costs to maintain activities beyond funding term
- Items for events outside the building premises

B. Tenants can contact their CSC if they need any promotional material printed.

C. All non-consumable purchased items will remain the property of the Toronto Community Housing Corporation and be inventoried and must be made accessible to tenants in the building.



## 5.2 Tenant Procedure

- To ensure that building needs are prioritized, Tenant Circles will hold an annual meeting to identify priorities.
- In this meeting, tenants will define their community development and engagement priorities in their annual Community Development Priority Plans (CDPP) at their Tenant Circles and decide how their LIFT allocation should be distributed among all or some of their priorities.
- All tenants will be informed about the annual meeting through invitations and building posters.
- Together they will set the top priorities for the building in the coming year and decide the most suitable time for tenants to hold their events that will be funded through the LIFT.
- Local CSCs will assist Tenant Circles to document these priorities by completing the Community Development Priority Plans (CDPP).

## 5.3 Staff Procedure: Internal Review Process

**Step 1:** Local CSC's will ensure CDPP is completed, and upload these on the applicable drives for access by Community Safety and Support ("CSS") and Centralized Engagement teams.

The CSCs must ensure:

- The Plan is developed and approved at a duly called meeting of the Tenant Circle;
- The Plan relates to community development and engagement;
- Activities and expenses are eligible; and
- Approximate allocation of funds per activity are included;

If the Plan is **incomplete**:

- Tenants can revisit the CDPP at future meetings of the Tenant Circles until a maximum of six (6) priorities are identified.
- Local CSC's will ensure any additions to the CDPP align with procedures.

**If the Plan is complete**

- The Tenant Participation Coordinator (TPC) will receive the Plan from the CSC and will:
  - Create a distinct LIFT number for each submitted Plan.
  - The first six (6) digits of the Plan number are the key identifiers of each LIFT Plan. The LIFT Plan sequence is as follows:
    - ✓ LIFT - Program
    - ✓ E – Region Letter (e.g. E for East)
    - ✓ 01 – Plan Number by year
    - ✓ 10 – Approval Month (e.g. October)
    - ✓ 05 – Approval Date
    - ✓ 23 – Approval Year
    - ✓ 1 – Invoice Number

**Result: LIFT-E-01-100522-1**

- If there are multiple invoices for a Plan, the TPC will update the Plan number to indicate the number of invoices being submitted. This updated Plan number will only apply to the invoice and the rest of the package will retain the same sequence. For the second invoice, the Plan number on the invoice should be LIFT-E-01-100522-2.

**Step 2: Plan Approval**

- The Manager, Community Safety and Support, will review submitted Plans to ensure that annual allocation for each Tenant Circle are not exceeded, based the annual budgeted amount, and will subsequently approve the Plan so the TPC or CSC can contact the tenant applicant to discuss the next steps.
- The TPC will track all approved Plans by ensuring that a number is assigned and track the disbursement of funds and reconciliation.
- TPC will ensure the LIFT General Ledger (GL) code provided by Finance is used for all related expenses and the LIFT Equipment GL code is also used when Purchase Order (PO's) and Purchasing Card (P-Card) purchases are made.
- The TPC will assess Plans to ensure they align with the building's allotted budget.



- The TPC or CSC will post a letter in a place accessible to tenants in a building or townhouse community, informing them of their Plan status within two weeks after the review meeting date with the CSS Manager.
- Feedback for unsuccessful Plans will be provided by the TPC or CSC at a meeting of the tenant circle.
- Plans that were not approved may be resubmitted with the appropriate changes made.
- A list of approved plans should be submitted to Finance once they have been assigned their unique numbers.

### Step 3: Executing CDPPs

Submission deadlines:

Event Month	Deadline to submit
January, February, March	Dec 31* (of the previous year)
April, May, June	March 31*
July, August, September	June 30*
October, November December	Sept 30*

*\*Or at minimum one month prior to the event, whichever date comes earlier.*

- The centralized Tenant Engagement team will review remaining funding dollars at the beginning of Quarter 3 (July). Tenants will be informed of any surpluses and the process for Tenant Circles to submit additional requests to fund priorities in their Plans. Plans to use the additional funds must be submitted by September 30th.
- Any changes to additional funding must be communicated to Finance along with the unique LIFT identification number.
- The final deadline for the calendar year will be on September 30th, to prepare for end of year celebrations and events.



- Procurement of goods will adhere to section 2H of Expense Reimbursement Procedures, and can follow one of the following processes:

**Step 4: Ordering Items****A. Purchase Requisition (PR)/Purchase Order (PO):**

- i. The TPC will check, in the respective system application, if an approved vendor can supply requested items before purchasing goods.
- ii. If businesses are not TCHC vendors, the TPC will research vendors that may provide the product or service to ensure adherence to the Procurement Policy.
- iii. The TPC will then initiate the vendor set-up process and ensure the process is complete before purchasing goods.
- iv. The Manager of Community Safety and Support will sign off on all requests for purchase before they are processed.
- v. The Manager of Community Safety and Support will use the Plan and Procurement Policy to approve purchases.
- vi. Purchases must remain within the limits of the approved amount.
- vii. The TPC must charge the orders to the appropriate LIFT General Ledger (GL) codes and ensure the assigned LIFT program number is listed in the Notes field on the PR/PO.
- viii. The PO number should be given to the vendor at the time of purchase to be included on the vendors incoming invoice, which must reflect proper HST tax amounts and have a registered HST number.
- ix. The TPC must receipt the PO created in HoMES and attach the signed packing slips or signed proof of delivery documentation to the PO.
- x. The TPC must receipt the PO created in HoMES and attach the packing slips or proof of delivery documentation to the PO.
- xi. Finance will process vendor payments within Net terms of 28 days of receiving the invoice. However, if there are any errors or if the PO has not been received, it may cause a delay in the payment process. Finance will provide the Manager, Tenant



Engagement and appropriate Manager, Community Safety and Support with a monthly report on funds disbursed.

- xii. The Package submitted to finance should include the signed pre-approval form with the unique identification number, the event details, flyers, a list of attendees including TCHC Staff members, a detail list of funds spent including purchases made on P-Cards, Invoices that need to be paid with PO#s. Total spending in the package should be reconciled back to the total amount spent on the event not to exceed the approved event amount. Please detail large inventory item process, for tracking and monitoring inventory usage. A breakdown between large dollar items such as equipment should be coded to the LIFT Equipment GL account provided by Finance.
  - 1. Each purchase requires a payment receipt, and signed delivery receipt, by a TCHC employee when an order is received. TPCs will use these receipts to reconcile card statements on a monthly basis.
- xiii. CSC's and TPC's will manage the delivery or provision of goods and services, including collect receipts for all purchases. Receipts must reflect proper HST tax amounts and have a registered HST number. They will make sure that the goods and services provided match the approved project Plan; once verified by staff, the CSS Manager will approve the invoice for payment.

#### B. Purchasing Card Process:

- i. Purchase Cards ("P-Card") may be issued to TPCs and Tenant Engagement System Managers and Directors
- ii. Cards for Managers and directors will carry a limit of up to \$10,000/ month as well as \$5,000/ day and transaction. Cards for TPCs will carry a limit of up to \$5,000/ month as well as \$2,500/ day and transaction.
- iii. Purchases on P card are only permitted if the vendor is not an approved vendor listing in HoMES and and/or the goods or services cannot be purchased through regular PR/PO procurement processes





- iv. Purchases can be made on these cards for supplies and equipment required for activities and programs as identified and documented in the CDPP.
- v. Prior to a purchase, a CSS manager must approve the purchase of goods and amount(s) in writing, ensuring it corresponds to and is within the allocation of the CDPP priority being funded.
- vi. The assigned LIFT Program Number needs to be included in the notes field on the purchase card Spend Dynamic Platform along with the LIFT GL code.
- vii. Each purchase requires a payment receipt, and delivery receipt where an order is made. TPCs will use these receipts to reconcile card statements on a monthly basis.
- viii. The Package submitted to finance should include the signed pre-approval form with the unique identification number, the event details, flyers, a list of attendees including TCHC Staff members, a detail list of funds spent including purchases made on P-Cards, Invoices that need to be paid with PO#s and receipts. Total spending in the package should be reconciled back to the total amount spent on the event not to exceed the approved event amount. Detail large inventory item process, for tracking and monitoring inventory usage. A breakdown between large dollar items such as equipment should be coded to the LIFT Equipment GL account provided by Finance.
- ix. Each purchase requires a payment receipt, and signed delivery receipt, by a TCHC employee when an order is received. TPCs will use these receipts to reconcile card statements on a monthly basis.
- x. TPC must provide receipts to Finance Staff no later than 30 days after the purchase has been made.
- xi. If a receipt is missing, the purchase card holder must complete an Attestation Form for Missing Receipts. This form can be found on inhouse and must be approved by the CEO.
- xii. Purchase card holders who repeatedly submit attestations in lieu of collecting original receipts will result in loss of purchasing card privileges.





## Step 5 Tracking and Evaluation

- CSC's and TPC's will collect receipts for all purchases. Where a delivery is made, staff will ensure that a delivery receipt is provided.
- After the event is approved and the items are received, the CSCs may collaborate with the tenant(s) to ensure that the event is successfully coordinated and delivered on site. Furthermore, the CSC will collaborate with tenants to evaluate any vendors that may have been used or contracted.
- The TPC will update the fund expense tracker regularly for the Manager of Community Safety and Support's review.
- The Manager of Community Safety and Support will review the tracker and submit it to Finance for reconciliation by the fifth business day of the following month.
- The TPC will document any inventory purchases on a centralized inventory tracker and will work with CSCs to update based on equipment purchased through LIFT funding. The inventory will identify region, district, address, application number, item storage location access type and any additional notes.
- TPCs will update the status of the inventory on a quarterly basis based on updates received from CSCs.
- If TPC is informed that any inventory items are missing, they will document according to the incident reporting procedures.

## 5.4 Trusteeships

- City of Toronto–approved non-profit organizations may be selected to act as a trustee for LIFT funds to one or more community.
- These organization will be selected based on good standing and trusteeship history with grants from the City of Toronto.
- Once selected, a Trustee Agreement will be signed between the organization and Toronto Community Housing (TCHC) outlining:
  - Roles and responsibilities
  - Eligibility for expenses and disbursement process
  - Reporting obligations



- Duration and terms of the arrangement
- The TPC will provide the Trustee the approved Community Development Priority Plan (s) and any draft budgets. TPCs and CSCs will work with trustees and Tenant Circles to support execution of the plans.
- The funds are released to the trustee, who will hold these funds in trust for the purposes of supporting the CDPP's of the Tenant Circle.
- The Trustee will manage purchasing, vendors, and disbursements per the approved budget and according to their policies and best practices.
- The Trustee will keep records of all expenditures and provide a report to TCHC as required.
- At project end, the trustee will submit a final report to TCHC, including items purchased, funded activities, a Budget reconciliation and any lessons learned.
- Unused funds may be returned or reallocated per TCHC direction.
- Trustee administration costs will not exceed 10% of amounts taken under trusteeship.

## 5.5 Slippage Allocations

- By the end of the third quarter of every fiscal year, Engagement staff will determine the total amount of allocations that have not been assigned.
- Engagement staff will present a Plan for distribution of any slippage amounts, identifying community development and engagement needs and priorities that have not been met.

## 5.6 Roles and Responsibilities

- **Tenant Engagement:** Responsible for monitoring funding program, maintaining standardized reporting template(s), reporting on deliverables and impact, collecting feedback from tenants and stakeholders.



- **Regional and Community Safety and Support:** Responsible for ensuring that Plans align with building priorities, policies, and procedures. Responsible for issuing disbursement and reimbursement of funds, making purchases and procuring services as per procedures, providing Finance with the appropriate documents to reconcile payments (e.g., Plans and original receipts).
- **Finance:** Responsible for processing expense disbursements to vendors and ensuring the appropriate controls and reporting are in place. In collaboration with the Tenant Engagement Unit, will perform monthly budget variance analyses.
- **Strategic Procurement:** Responsible for supporting business teams to procure goods and services in alignment with the procurement policy and in support of tenant-identified priorities.

## 6. Compliance and Monitoring

The Tenant Engagement Team will develop and monitor:

- Key Performance Indicators (KPIs) to track program goals, such as the number of Plans submitted, approved, and funded; tenant satisfaction with the program; and the percentage of funds utilized per region. KPI results will be measured quarterly and reported annually to the board.
- An annual operational Plan for the following year's LIFT program implementation will be submitted for approval to the Director, Tenant Engagement, by Quarter 4 (Q4) of the prior year. Progress on the Plan will be tracked and reported quarterly to monitor compliance and address any variances.
- A compliance checklist to ensure staff adhere to LIFT procedures during Plan review, fund disbursement, and event implementation. Spot audits will be conducted to assess adherence and identify areas for improvement.
- Inventory monitoring- large dollar items such as equipment should be tracked and monitored on a periodic basis and a process for equipment usage relating to inventory should be set up for safeguarding of assets eg: sign out sheet.



- Tracking of inventory should include location, quantities, and value of item
- The inventory list should be stored in a shared drive assessable to everyone.
- The tenant engagement team should perform periodic inventory counts on a sample basis to ensure the equipment is not missing and there is no damage to equipment. If the equipment is damaged or lost, the equipment should be reported and reviewed by the Manager of community services. Unsafe equipment should be removed from circulation.
- Additional controls related to large dollar items may be implemented after the approval of this procedure.

## 7. Other Related Policies and Procedures

- Tenant Expense Guideline
- Procurement Policy
- Purchasing Card Policy
- Tenant Funds Distribution Policy
- Social Procurement Policy
- Tenant Engagement System Volunteer Policy
- Tenant Engagement System Tenant Code of Conduct and Breach of Tenant Code of Conduct procedures

## 8. Commencement and Review

The LIFT procedure will be reviewed and updated biennially to ensure it aligns with organizational policies, tenant needs, and operational best practices. Updates will be documented, and tenants and staff will be notified of changes through respective communication channels.

Version	Date	Description of changes	Approval
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1.0	Month/Year	New	ELT
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## Summary of Findings from External investigation

Description of item		Resolution	Procedure Section:
9.1	Prove that there is potential tenant benefit:	5 Procedure Details	5.1 Allocation of Funds, A Eligible Activities and Expenses
9.2	Limited use of PPAR and preapproval of expense	A. Purchase Requisition (PR)/Purchase Order (PO), B Purchasing Card Process	Ways to procure, PR/PO, P Card
	Approval on invoices- consider separate workflow	Current Work flows already have approval process built-in we do not need a specific workflow for LIFT	
9.4	<b>Shipping and receiving documents</b>		
	a. Evidence that item has been received with date, location, person receiving and vendor from who it was received	A. Purchase Requisition (PR)/Purchase Order (PO), B Purchasing Card Process	Section ix,x- Section vii, viii
	b. Evidence that it is TCHC property receiving it	A. Purchase Requisition (PR)/Purchase Order (PO), B Purchasing Card Process	Section ix,x- Section vii, viii
	c) receipting, PO and invoice before authorizing invoices for payment	A. Purchase Requisition (PR)/Purchase Order (PO), B Purchasing Card Process	Section ix,x- Section vii, viii
9.5	<b>Tracking the location of large dollar items</b>		
	a) where are the items placed once delivered	5 Tracking and evaluation	Step 5 and 6 on tracking of items through inventory process

Description of item		Resolution	Procedure Section:
	b) barcoding or tracking \$ valued item so they can be located	6. Compliance and Monitoring	Points 3 & 4 address tracking of large \$ item. Bar coding to be explored in future based on availability of resources
	c) periodic count to ensure they are still here	6. Compliance and Monitoring	Points 5 & 6
9.6	<b>Timing of PB spend</b>		
	Ensure enough time to authorize spent especially at the end of year	Step #3 Executing CDPPs	Step #3 & 4
	Eligible items are identified earlier in the year	Step #2 Executing CDPPs	Step #2,2 &4
	Spent tracked to annual budget on periodic basis	Step #2 Plan Approval	Step #2
9.7	<b>Other Recommendations</b>		
	a Specific GL accounts to track expenses	Step#2, Step #4 vii, B Purchase Card vi	Section viii and vi
	b. Consistency with HST on these items	Step 4 Xiii to ensure that HST # is included in all receipts and invoices	Step 4 Section Xiii
	c) for P cards, ensure that all monthly P card is reviewed and approved by authorized TCHC personnel (This needs further discussion, current process on P card is not solid and is used minimally	B. Purchasing Card Process	Section v