



Management body handbook

Version 1.0

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Introduction

How to use this handbook

The Management Body Handbook provides policy direction and guidance to housing providers. It expands upon the *Alberta Housing Act* (the Act) and its regulations, and includes the formal decisions and directives issued by the Minister of Seniors and Housing through Ministerial Order.

The Handbook provides additional Ministry directions and clarifications, but should not be considered a substitute for the legislation. Housing providers should ensure they have access to a current copy of relevant housing legislation. The Act and regulations can be found online at [Alberta Queen's Printer](#), or by contacting your Housing Advisor if you require assistance

Handbook organization

Each section is categorized by a particular function or step in the process for the delivery of regulated affordable housing. Sections in this Handbook contain the following subsections:

Authority: identifies the legislative authority for the policy direction that follows, listing legislative references and Ministerial Order numbers where applicable for ease of reference.

Intent: establishes what the policy is trying to accomplish and how it fits into the larger program context, supporting housing providers in making informed decisions as they deliver housing.

Policy Requirements: the “must do” items that are stipulated through legislation, regulation, Ministerial Orders or other Ministry direction, and which form the focus of the operational review conducted by Housing Advisors. It is important that housing providers read this section carefully. If there are any questions or concerns about meeting these requirements, please contact your Housing Advisor.

Practice Considerations: provides additional guidance, in the form of advice or suggested questions for consideration, to support housing providers in the delivery of housing.

See Also: lists other relevant sections of the Handbook, since many policy sections are interconnected, to help housing providers understand the broader context and implications of certain approaches.

Handbook updates

The Housing Division will update the Handbook as policy direction changes or as clarification is needed. All housing providers will be issued an updated version of the Handbook as it becomes available. Any updates will be reflected in the amendment tables at the bottom of each policy section, which will show when the section was last approved and a brief account of any changes.

Questions and feedback

The Handbook was developed to serve housing providers. Should you have any questions or suggestions on the content, design and usability of this Handbook, please share these with your Housing Advisor.

Legislative overview

The Government of Alberta provides a variety of affordable housing programs to assist vulnerable Albertans in securing safe and suitable affordable housing. The *Alberta Housing Act* and its regulations govern these programs. The Government funds construction and operation of affordable housing. Housing providers, including management bodies are responsible for program delivery.

Legislative framework

The *Alberta Housing Act* sets the legislative framework for affordable housing, establishing the authority of the Alberta Social Housing Corporation and management bodies. Its purpose is “to enable the efficient provision of a basic level of housing accommodation for persons who because of financial, social or other circumstances require assistance to obtain or maintain housing accommodation.”

There are five regulations under the *Alberta Housing Act*:

Housing Accommodation Tenancies Regulation

This regulation governs management bodies’ administration of social housing accommodation, including tenants’ responsibilities, tenancy agreements, household transfers, vacancies and termination of tenancy.

Lodge Assistance Program Regulation

This regulation authorizes the Minister to provide financial assistance to lodge-operating management bodies, currently through Lodge Assistance Program (LAP) grants to subsidize housing low-income seniors.

Management Body Operation and Administration Regulation

This regulation governs management bodies, including board duties and governance, business plans, operating budgets, capital budgets, borrowing, investment, property maintenance, and other management body operations.

Rent Supplement Regulation

This regulation authorizes the Minister to fund management bodies for rent supplements and sets the benefit rules for both Private Landlord Rent Supplement, Rent Assistance Benefit (previously known as the Direct to Tenant Rent Supplement) and Temporary Rent Assistance Benefit programs.

Social Housing Accommodation Regulation

This regulation provides management bodies with direction regarding the application for social housing, setting of rent, and eligibility for Community Housing, Seniors Lodge, and Seniors Self-Contained Housing.

Ministerial orders

Ministerial Orders are formal directions and decisions made by the Minister of Seniors and Housing, in accordance with the *Alberta Housing Act*, to support the effective delivery of social housing programs.

The *Alberta Housing Act* grants the Minister authority to establish each management body through a specific Ministerial Order. These Ministerial Orders provide the management body name, the member organizations (including municipalities) it serves, the method for appointing the board of directors, the properties for which it is responsible, and the municipalities that the management body may requisition for lodge operations.

The Minister may issue general Ministerial Orders to all management bodies to provide further policy direction. These Ministerial Orders may include regulatory exemptions and delegation of the Minister’s authority.

Management Bodies

Management bodies are organizations established under the *Alberta Housing Act* and are made up of a board of directors and administrative staff, including a Chief Administrative Officer (CAO). Management bodies operate and maintain social housing accommodation, including managing tenant intake, selection and resident relations. They serve to meet the needs of their tenants and their community as a whole.

Alberta Social Housing Corporation (ASHC)

The Alberta Social Housing Corporation operates under the authority of the *Alberta Housing Act* to facilitate the provision of affordable housing options to seniors, families, and individuals with low income or special needs. The Corporation owns and administers the provincially owned portfolio of social housing assets, and manages provincial debts and agreements associated with those assets, including the sale of properties no longer appropriate for social housing programs.

The Corporation is governed by a board of directors, which is chaired by the Minister. The Deputy Minister of Seniors and Housing is President of the Corporation. Government officials from the Ministry of Seniors and Housing and the Ministry of Treasury Board and Finance also serve on the board.

Regulated programs

There are four housing programs governed by the *Alberta Housing Act* and its regulations.

Community housing

The Community Housing program provides subsidized rental housing to low-income families, seniors, and individuals with special needs who cannot afford private sector accommodation. Rent, which includes heat, water and sewer expenses, is based on 30 per cent of a household's income.

Seniors self-contained housing

The Seniors Self-Contained Housing program provides apartment-type accommodation to seniors with low or moderate income who are functionally independent, with or without the assistance of existing community-based services. Rent, which includes heat, water and sewer expenses, is based on 30 per cent of a household's income.

Rent supplements

Rent Supplement programs provide assistance to households to obtain and maintain affordable and suitable rental accommodation. There are three benefits that provide rent subsidies.

Private Landlord Rent Supplement: Local management bodies pay private landlords a rent supplement to subsidize the difference between a negotiated market rent and 30 per cent of a household's income, which is paid by the tenant as rent.

Rent Assistance Benefit (previously known as Direct to Tenant Rent Supplement): Local management bodies pay a rent supplement directly to an eligible tenant to assist with rental costs. The subsidy is based on the difference between 30 per cent of a household's income and an agreed upon market rent, to a maximum subsidy set by the management body.

Temporary Rent Assistance Benefit: Local management bodies pay a time limited (up to two years) rent supplement directly to an eligible tenant to assist with rental costs. Tenants are provided with a flat rate supplement that varies based on household size and municipality for the first year. In the second year, tenants receive a reduced rate equal to 80% of the benefit received in the first year (minimum benefit of \$100 per month).

Seniors lodges

The Seniors Lodge program offers units, meals, housekeeping and other services and recreational opportunities for seniors who are functionally independent, with or without the help of existing community-based services. Management bodies set their own lodge rates, which may vary. To protect residents with lower income, management bodies must adjust the monthly rate to ensure that each resident who is 65 years of age or older is left with the minimum monthly disposable income.



Section 1: Tenant/resident administration

Application

Authority

[Social Housing Accommodation Regulation](#)

s. 2 – Application

s. 5 – Income verification

Intent

Households apply for social housing accommodation (or financial support through a rent supplement) directly to management bodies. To address local needs, management bodies have the flexibility to create their own application processes that are suitable and accessible for their prospective tenants and communities. Application forms collect standardized information in order to confirm the eligibility of the household, to prioritize eligible households based on need, and to determine the affordable rental rate for a household.

Policy requirements

- In developing an application form, the management body must request mandatory information prescribed in the *Alberta Housing Act* and its regulations to:
 - Comply with program eligibility criteria
 - Evaluate a household's need for social housing
 - Determine the rental rate
 - Report tenant data that may be required by the Minister.
- The application form must include provisions for documenting and verifying information (e.g., assets, income, household composition).

Practice considerations

Application forms

- For the Temporary Rent Assistance Benefit (TRAB), the management body should obtain proof of employment income, such as an employment stub, record of employment, or Notice of Assessment - Line 15000 from applicant households.
- Management bodies are encouraged to use existing application processes for accepting applications to the new TRAB.
- Management bodies are encouraged to develop policies regarding electronic application forms.

Protection of personal information

- The *Freedom of Information and Protection of Privacy Act* (FOIP) applies to management bodies as public bodies. Management bodies should only collect information that is necessary and protect the privacy of personal information.

See also

- [Income definitions](#)
- [Eligibility - Community housing and rent supplement programs](#)
- [Eligibility - Seniors self-contained housing](#)

Income definitions

Authority

[Social Housing Accommodation Regulation](#)

- s. 1(1)(c) – Interpretation and application (adjusted income)
- s. 1(1)(n) – Interpretation and application (total annual income – non-senior household)
- s. 1(1)(o) – Interpretation and application (total annual income – senior household)
- s. 1(1.1)(e) – Interpretation and application (senior household)
- s. 1(3) – Interpretation and application (adjusted income)

Ministerial Order H:019/18 - Payments or refunds made by the Government of Alberta or Government of Canada (see Appendix 4)

Ministerial Order H:020/18 - Payments or refunds made by Government of Alberta or Government of Canada listed (see Appendix 4)

Ministerial Order H:034/17 - Treaty 8 Agricultural Benefit Settlement payments (see Appendix 4)

Intent

A household's income is used to determine their eligibility for housing programs, their priority of need for housing, as well as to calculate rental rates. Management bodies appropriately identify households as non-senior households or senior households and apply any exemptions or deductions when calculating the household income, as per the applicable income definition.

Policy requirements

- For non-senior households, a single income definition is used for determining eligibility, assessing priority of need, and calculating rent:
 - “total annual income – non-senior household” refers to the total gross income, including self-employment income, from all sources, of all members of the household 15 years of age or older.
- For senior households, there are two different income definitions:
 - “total annual income – senior household”, which is based on Line 15000 of the Notice of Assessment of the federal income tax return, is used for determining eligibility;
 - “adjusted income”, which applies several deductions to the total annual income – senior household, is used for assessing priority of need and calculating rent.
- All households in Seniors Self-Contained or Seniors Lodge accommodation shall have their income calculated as a senior household, regardless of age.

Practice considerations

- In the case of senior households where Line 15000 is used to calculate income, management bodies may wish to consider aligning annual reviews with the general timeframe within which residents receive their Notices of Assessment from the Canada Revenue Agency.
 - This generally occurs during the summer months.

- Although not required, the Notice of Assessment may also be used as a source of income to verify household income for non-senior households.
- Per Ministerial Order H:020/18, Assured Income for the Severely Handicapped (AISH) income exemptions are to be applied to any non-senior AISH recipient residing in Seniors Self-Contained housing.
 - This exemption does not apply to non-senior residents in Seniors' Lodges.

See also

- [Eligibility - Community housing and rent supplement programs](#)
- [Eligibility - Seniors self-contained housing](#)
- [Prioritization - Community housing, Seniors self-contained housing and rental assistance benefit](#)
- [Rent - Rent determination](#)
- [Appendix 1: Income treatment table](#)
- [Ministerial Order - MO No. H:020/2018](#)

Eligibility

Community housing and rent supplement programs

Authority

[Social Housing Accommodation Regulation](#)

- s. 9 – Community housing accommodation eligibility
- s. 8(2) – Interpretation (core housing need)
- s. 1(1)(n) – Interpretation and application (total annual income – non-senior household)
- s. 1(1)(o) – Interpretation and application (total annual income – senior household)
- Schedule A, Part 1 – Social Housing Accommodation Point Scoring Standards
- s. 1(4) Interpretation and application (excluded assets)

[Rent Supplement Regulation](#)

- s. 8.2 – Application and eligibility for direct rent supplements

Intent

The Community Housing program and Rent Supplement programs provide subsidized rental housing to Albertans with low income who cannot afford other housing options. Eligibility requirements include, but are not limited to, an income threshold and a total asset value limit, both of which help to ensure that social housing is dedicated to households with insufficient financial resources to obtain acceptable housing.

Policy requirements

- In order to make a preliminary assessment of the household's eligibility for social housing accommodation or rent supplement, the management body must refer to the eligibility criteria in the *Social Housing Accommodation Regulation*. These include that a household:
 - is in core housing need;
 - has a total asset value of \$25,000 or less;
 - is comprised of Canadian citizens, individuals lawfully admitted into Canada for permanent residence, refugees sponsored by the Government of Canada, or individuals who have applied for refugee or immigration status and for whom private sponsorship has broken down; and
 - meets the residency requirements, if any, prescribed by the management body.
- Management bodies are not permitted to create additional eligibility requirements beyond those listed above.

Temporary Rent Assistance Benefit (TRAB)

- Households must either be currently employed or have been in receipt of employment income at some point during the last 24 months previous to the time of application.
- A household must not be in receipt of Rent Assistance Benefit (RAB) or living in social housing accommodation managed by a management body.
- Households in receipt of social assistance including Income Support, Learner Income Support, Assured Income for the Severely Handicapped, Alberta Seniors Benefit, Guaranteed Income Supplement or Old Age Security are not eligible for TRAB.
- A household must reside within the municipal boundaries of one of the seven major centres for the entire duration of the TRAB agreement.

- Management bodies will complete an agreement with each household prior to distribution of monthly TRAB payments. An agreement template is available from the department.

Core housing need

- A household is in core housing need if:
 - it is unable to live in suitable accommodation without paying more than 30 per cent of its household income on rent, and
 - it has a total annual income below the income threshold for a given municipality.

Income thresholds

- The household's income must be below the income threshold for the municipality where the social housing accommodation or rent supplement applied for is located and in which the household makes the application.
 - Please see the Income Definitions section and the Income Treatment Table (Appendix 1) for how to identify the household as a non-senior household or a senior household, and how to treat different types of income and deductions when calculating household income.
 - Income thresholds can be viewed at open.alberta.ca/publications/income-thresholds.

Total asset value

- To be eligible for the Community Housing and Rent Supplement programs, the management body must ensure that a household does not hold over \$25,000 in eligible assets, as defined by the *Social Housing Accommodation Regulation*.
- One personal non-recreational vehicle is exempt from the asset limit, but a second would not be exempt, provided it is not used for work.
- Management bodies have discretion to work with applicants to determine if a vehicle should be considered a work vehicle rather than a secondary personal vehicle. Management bodies must verify whether a second vehicle is used primarily as a work vehicle. Management bodies can verify this by asking questions and requesting receipts to show that an applicant does primarily use a secondary vehicle to generate income, with the applicant having no other option to continue to generate this income.
- Please refer to the *Social Housing Accommodation Regulation*, s. 1(4), for asset exclusions.

Practice considerations

- Some questions for determining whether a second vehicle is a work vehicle for the purpose of calculating assets might include:
 - How long has the applicant owned/used the vehicle for work?
 - Request that the applicant show their business insurance policy if self-employed.
 - Request additional income data to show a breakdown of what proportion of income is derived from a job requiring a work vehicle.
 - How many hours per week is the vehicle used for work versus personal use?
 - If it is nominal, then the exemption can be disallowed and the reason documented.

See also

- [Income definitions](#)
- [Eligibility - Seniors self-contained housing](#)
- [Eligibility - All programs – Citizenship requirements](#)
- [Eligibility - All programs – Residency requirements](#)
- [Appendix 1: Income treatment table](#)
- [Appendix 2: Asset treatment table](#)
- [Allocation – Community Housing and Seniors Self-Contained Housing](#)
- [Allocation - Rental Assistance Benefit](#)
- [Allocation - Temporary rent assistance benefit](#)

Eligibility

Seniors self-contained housing

Authority

[Social Housing Accommodation Regulation](#)

- s. 1(1)(h) – Interpretation and application (functionally independent)
- s. 1(1)(o) – Interpretation and application (total annual income – senior household)
- s. 13 – Self-contained accommodation eligibility

Intent

Seniors Self-Contained Housing accommodation is designed for seniors over 65 years of age and/or for applicants with special circumstances. Eligibility requirements include an income threshold, which helps to ensure that social housing goes to households with insufficient financial resources to obtain acceptable housing. As this is an independent living housing program, the requirement for functional independence differentiates it from a health care facility, nursing home, or other special needs accommodation that would directly provide ongoing care and support services to residents.

Policy requirements

- In order to make a preliminary assessment of the household's eligibility for Seniors Self-Contained Housing accommodation, the management body must refer to the eligibility criteria in the *Social Housing Accommodation Regulation*. Requirements include that a household:
 - is in core housing need;
 - is comprised of Canadian citizens, individuals lawfully admitted into Canada for permanent residence, refugees sponsored by the Government of Canada, or individuals who have applied for refugee or immigration status and for whom private sponsorship has broken down;
 - meets the residency requirements, if any, prescribed by the management body; and
 - is functionally independent, or functionally independent with the assistance of existing community-based services.
- Management bodies are not permitted to create additional eligibility requirements beyond those listed above.
- There is no maximum asset level for eligibility in Seniors Self-Contained Housing.

Core housing need

- A household is in core housing need if:
 - it is unable to live in suitable accommodation without paying more than 30 per cent of its household income on rent, and
 - it has a total annual income below the income threshold for a given municipality.

Income thresholds

- The total annual income - senior household must be below the income threshold for the municipality where the social housing accommodation applied for is located and in which the household makes the application.
- Please see the Income Definitions section and the Income Treatment Table (Appendix 1) for how to handle different types of income and deductions when calculating household income.
- Income thresholds can be viewed at open.alberta.ca/publications/income-thresholds.

Practice considerations

Functionally independent

- In order to assess whether an individual is functionally independent, the management body may request assistance from appropriate sources (e.g., physicians, directors of facilities, social workers, home care case coordinators, mental health workers).

See also

- [Income definitions](#)
- [Eligibility - Community housing and rent supplement programs](#)
- [Eligibility - All programs – Citizenship requirements](#)
- [Eligibility - All programs – Residency requirements](#)
- [Appendix 1: Income treatment table](#)

Eligibility

All programs – Citizenship requirements

Authority

[Social Housing Accommodation Regulation](#)

s. 9(2)(c) – Community housing accommodation eligibility

s. 13(2)(c) – Self-contained accommodation (eligibility)

Intent

In alignment with most other social benefits in Canada, social housing and rent supplement benefits are intended for those legally permitted to reside permanently in Canada and not for those only temporarily here.

Policy requirements

- The following applicants may be eligible to receive social housing:
 - Canadian citizens;
 - individuals lawfully admitted into Canada for permanent residence;
 - refugees sponsored by the Government of Canada; and
 - individuals who have applied for refugee or immigration status and for whom private sponsorship has broken down.
- Management bodies are not permitted to create additional eligibility requirements beyond any local residency requirements.

See also

- [Eligibility - Community housing and rent supplement programs](#)
- [Eligibility - Seniors self-contained housing](#)
- [Eligibility - All programs – Residency requirements](#)

Eligibility

All programs – Residency requirements

Authority

[Social Housing Accommodation Regulation](#)

s. 9(2)(d) – Community housing accommodation eligibility

s. 13(2)(d) –Self-contained accommodation (eligibility)

Intent

To address local needs, management bodies have the flexibility to develop residency requirement policies that indicate only those who reside within a specific municipality or district are eligible for housing. Residency requirements do not replace existing eligibility requirements; rather, they complement other regulated eligibility criteria.

Policy requirements

- Management bodies may develop residency requirements to support the community as a whole, taking into consideration local housing demand.
 - If a management body applies local residency requirements, they must be fair and consistent.
- If the management body has a policy requiring a specific length of residence within their catchment area, it must be applied equally to all applicants.
- The management body must document their residency requirements policy and ensure it is available to applicants.
- Management bodies are not permitted to create additional eligibility requirements beyond any local residency requirements.

See also

- [Eligibility - Community housing and rent supplement programs](#)
- [Eligibility - Seniors self-contained housing](#)
- [Eligibility - All programs – Citizenship requirements](#)

Prioritization

Community housing, seniors self-contained housing and rental assistance benefit

Authority

[Social Housing Accommodation Regulation](#)

s. 3 – Priority of need

Schedule A, Part 2 – Priority of Allocation

s. 8(3) – Interpretation (suitability of accommodation)

Intent

To ensure the finite stock of social housing is equitably distributed, management bodies rank eligible households based on priority of need. Management bodies collect information necessary to determine household priority of need under the point scoring standards. These standards enable a regulated approach to the priority ranking of households for administrative fairness.

Policy requirements

Priority of Need

- After determining a household's eligibility, a management body determines the household's priority of need in accordance with the *Social Housing Accommodation Regulation*, Schedule A, Part 1.
- The *Social Housing Accommodation Regulation*, s. 3, prescribes the manner of determining the priority of a household's need for social housing accommodation.
 - Please see the Income Definitions section and the Income Treatment Table (Appendix 1) for how to identify the household as a non-senior household or a senior household, and how to treat different types of income and deductions when calculating either total annual income – non-senior household or adjusted income (for senior households).

Rating the Household

- Rating the household is an indication of its present need. A record of the household's rating must be dated to indicate the time during which the point score is relevant for the household.
- According to the *Social Housing Accommodation Regulation*, Schedule A, Part 2, if any two or more households have the same point scores, priority must be given to the household that applied first.

No Households on Waiting List

- Management bodies must assign a point score to each eligible household, even if there is no wait list.

Waiting List

- If there are no suitable or vacant units available, the household should be placed on a waiting list that is ranked according to greatest need.

Practice considerations

Updating the waiting list

- The household should be advised of the importance of contacting the management body periodically to confirm its continued need for social housing accommodation. Any change in the applicant's household information should be reported to the management body immediately, as some changes could affect priority standing on the waiting list.
- The management body should implement a process to update the waiting list. For example, a questionnaire could be sent out annually to the households on the list, notifying them that their applications may be cancelled if they do not respond or otherwise contact the management body within a certain period of time (e.g., six months).
- When looking to update the information of senior households on the waitlist, management bodies may wish to align a regular update of their waitlists with the general time frame of the receipt of Notices of Assessment. This usually occurs during the summer months.
- [Appendix 3](#) provides an example of a housing accommodation needs rating form the management body may wish to follow.

Re-evaluating household

- Before assigning housing accommodation or Rental Assistance Benefit to a household on the waiting list, the management body should re-evaluate the household, to ensure that it is still in greatest need at that time.
 - The length of time between application and placement, and whether the household needs to be re-evaluated, is at the management body's discretion and should be reflected in the management body's waitlist management process.

See also

- [Income definitions](#)
- [Prioritization - Seniors self-contained housing – Assets](#)
- [Prioritization - Special circumstances](#)
- [Allocation - Community housing and seniors self-contained housing](#)
- [Allocation - Rent assistance benefit](#)
- [Allocation - Temporary rent assistance benefit](#)

Prioritization

Seniors self-contained housing – Assets

Authority

[Social Housing Accommodation Regulation](#)

s. 3 – Priority of need

Intent

To prioritize households with less wealth and thus greater need for allocation of Seniors Self-Contained Housing, management bodies supplement the Point Scoring Standards used to determine priority of need by deducting points based on assets. There is no asset limit for eligibility to Seniors Self-Contained Housing, but because senior households tend to have similar income levels, asset value helps to differentiate priority of need for housing. Management bodies collect information necessary to determine a household's total asset value.

Policy requirements

- When applying the Point Scoring Standards to eligible applicants for Seniors Self-Contained Housing, management bodies shall deduct two points for every \$1,000 in assets, since households with more assets have access to more housing options.
- Please refer to the *Social Housing Accommodation Regulation*, s. 1(4), and the Asset Treatment Table for asset exclusions.

Practice considerations

- The *Social Housing Accommodation Regulation* was amended in 2018 to remove point score deductions for assets for applicants to Seniors Self-Contained housing. However, to support the identification of priority of need, interim direction is for management bodies to continue these deductions until such time as a new process is established.
- Point deductions are applied incrementally, with two points deducted for every \$1,000.
 - Zero points would be deducted for a household with a total asset value less than \$1,000.
 - Two points would be deducted if the total asset value was \$1,000 or more, but less than \$2,000.
- Eligibility is not affected if deductions from a high total asset value result in a negative total point score, only the sequential priority ranking against other households.

See also

- [Prioritization - Community housing, Seniors self-contained housing and rental assistance benefit](#)
- [Appendix 2: Asset treatment table](#)

Prioritization

Special circumstances

Authority

[Social Housing Accommodation Regulation](#)

Schedule A, Part 1, s. 2(C) – Social Housing Accommodation Point Scoring Standards (special circumstances)

[Ministerial Order - MO No. H:040/2017](#) – Housing First Program (see Appendix 4)

Intent

To increase the priority ranking for households facing an urgent need for social housing, the point scoring standards used to determine priority of need award additional points for special circumstances. These circumstances include households losing their current accommodation through no fault of their own (e.g., notice to vacate) and emergency situations (e.g., family violence). In order to help individuals to transition out of homelessness, those who have successfully completed a Housing First program are also awarded additional points.

Policy requirements

Management bodies should apply the following special circumstances for social housing resulting in the provision of additional points:

Notice to vacate

- Any notice to vacate or a notice to terminate a tenancy agreement in relation to their current accommodation is to be awarded 15 points. These points may be awarded for six months from the date outlined on the notice to terminate.
- No points may be awarded if the household was at fault for the termination (e.g., breaching the tenancy agreement or contravening the *Residential Tenancies Act*).

Emergency situation

- Any emergency situation, including family violence, where the household is able to live independently with community-based services, is to be awarded 15 points. These points may be awarded for a period of 12 months.

Any other special circumstance as defined by the Minister

- Other special circumstances, as defined by the Minister, currently applies to Housing First graduates. Under this provision, as outlined in Ministerial Order, 10 points will be applied to applicants ready to graduate from the Housing First program. The Housing First program is offered by various community-based organizations to assist with establishing a stable foundation that enables individuals to address other challenges.
- The Ministerial Order indicates that a person is considered a “Housing First graduate” if, through a Housing First program, they have achieved housing stability and have been determined by their current housing provider and/or community-based organization to be able to maintain that stability in an affordable housing setting with community-based supports. These points may be awarded for 24 months after their graduation date.

Practice considerations

Housing first graduates

- Management bodies should work with local community-based organizations and housing providers that administer Housing First programs to determine the form of documentation required by the management body to demonstrate whether points should be awarded.

See also

- [Prioritization - Community housing, Seniors self-contained housing and rental assistance benefit](#)
- [Allocation - Community housing and seniors self-contained housing](#)
- [Allocation - Rent assistance benefit](#)
- [Allocation - Temporary rent assistance benefit](#)

Allocation

Community housing and seniors self-contained housing

Authority

[Social Housing Accommodation Regulation](#)

- s. 8(3) – Interpretation (suitability of accommodation)
- s. 4 – Allocating of housing accommodation
- Schedule A, Part 2 – Priority of Allocation

[Housing Accommodation Tenancies Regulation](#)

- s. 6(1) – Vacancies

Intent

Management bodies determine if they are able to allocate an appropriate unit to an eligible household based on priority of need and suitability of available units for that household. This is to ensure that units are properly allocated to households greatest in need first.

Policy requirements

- According to the *Social Housing Accommodation Regulation*, Schedule A, Part 2, if any two or more households have the same point scores, priority must be given to the household that applied first.
- The management body needs to ensure that households are suitably housed. The suitability parameters in the *Social Housing Accommodation Regulation*, s. 8(3), align with the National Occupancy Standards set by the Canada Mortgage and Housing Corporation (CMHC). These standards, act as a guideline for appropriate housing composition for each suite type to prevent overcrowding.

Assigning suitable accommodation

- The following examples indicate suitable housing accommodation types for different household compositions:

Three or more bedrooms

- Couple or single parent with three or more children aged five to 18 years
- Couple or single parent with two or more children aged 18 years or older
- Couple or single parent with one or more children plus other household members aged 18 years or older

Three bedrooms

- Couple or single parent with two children of the opposite sex, where at least one is aged five years or older

Two bedrooms

- Couple or single parent with one child
- Couple or single parent with two children under five years of age
- Couple or single parent with two children of the same sex aged five to 18 years
- Couple or single individual expecting first child

One bedroom

- Couple
- Single individual

Bachelor apartments

- Single individual

Over-housing a household

- If a suitable unit is not immediately available, but there is a vacant unit available larger than what the household requires, the management body may consider assigning it to the household on a temporary basis until a more suitable unit becomes available.

Accessible units

- Units adapted or suitable for those with special accessibility needs are assigned to individuals or households where at least one member has a physical disability. The unit size must be suitable to the household composition.

Practice considerations

- Households should be advised, when applicable, that if the size of their household increases or decreases during their tenancy, they may be required to transfer to a more appropriately sized unit.

See also

- [Prioritization - Community housing, Seniors self-contained housing and rental assistance benefit](#)

Allocation

Rent assistance benefit

Authority

[Social Housing Accommodation Regulation](#)

s. 9 – Community housing accommodation eligibility

[Rent Supplement Regulation](#)

Intent

The Rent Assistance Benefit (RAB) is a rent supplement administered by management bodies directly to an eligible tenant to assist with rental costs. Formerly known as the Direct to Tenant Rent Supplement. Eligibility requirements include an income threshold and a total asset value limit, both of which help to ensure benefits are dedicated to households with insufficient financial resources to obtain acceptable housing.

Policy Requirements

- A household must not be in receipt of TRAB or living in social housing accommodation managed by a management body.
- A household must reside within the management body regional boundaries for the entire duration of the RAB agreement.
- According to the *Social Housing Accommodation Regulation*, Schedule A, Part 2, if any two or more households have the same point scores, priority must be given to the household that applied first.

Duration

- Management bodies must assess a household's eligibility annually. If eligible, the RAB agreement may be renewed.
- If the household remains eligible, there is no limitation to the number of times the RAB agreement may be renewed, subject to funding availability and direction from the Minister.

Budget

- Management bodies will be advised of their annual rent supplement budget as approved by the Minister. A signed copy of the budget letter is forwarded to the management body indicating approved budgets for the Rent Supplement Program (RSP), including RAB funding allocations for the fiscal year. The number of PLRS-designated spaces available will also be provided annually.
- A management body may re-allocate up to 10% of funding between RAB and TRAB, depending on the level of demand in the community.
- Management bodies must operate within their approved budget targets as no additional funding will be provided if budgets are overspent.
- Management bodies will be allowed to carryover any unspent funds from year to year to be used with the Rent Supplement Program.
- Management bodies determine if they are able to allocate the RAB to an eligible household based on funding availability and prioritization.

Rates

- The rent supplement is based on the difference between 30 per cent of a household's income and an agreed upon market rent, to a maximum benefit (cap) set by the management body.

- The basic rent charged to a household includes the monthly rent for the accommodation (unit). The inclusion of full services, such as utilities, within basic rent is not a requirement for the RAB.
- Management bodies are responsible for ensuring each household is provided with the appropriate supplement on a monthly basis. This may be through methods such as direct deposit or cheques.

RAB Agreement

- Management bodies must complete an agreement with each household prior to the distribution of monthly RAB payments. An agreement template is available from the department.

Reporting

- The funding partnership between the Government of Alberta and the Government of Canada requires specific reporting requirements to access the Canada Housing Benefit; therefore, management bodies will be required to report various types of data broken down by benefit (RAB, TRAB and PLRS). The reporting requirements will be provided to the management bodies by the department.

Management Body Administration Fee

- Management bodies will be provided a RAB administration fee of up to \$31 per unit/month based on their annual budget allocation.

Practice Considerations

- Management bodies should develop policies on how they will cap RAB, in order to determine if they will provide smaller supplements to more households. The cap amounts may be requested by the Department.
 - In cases of higher rent, some household may pay more than 30 per cent of their income towards their monthly rent.
- An applying household must reside within the management body regional boundaries.
- RAB is portable within the management body's regional boundaries.
 - If the household moves outside the management body's regional boundary, they would need to re-apply for RAB with the management body that serves their new region.
- Management bodies are best positioned to understand which applicants are best suited for TRAB, RAB or other social housing programs in order to best support clients on their waitlist.

Applicant Selection and Benefit Allocation

- If a household is deemed eligible for both RAB and TRAB, management bodies may use discretion and assess the household circumstances to determine the benefit within which they will be placed.

Templates and Agreements

- For the RAB, the management body signs an agreement with the rent supplement recipient (household), while the household signs a tenancy agreement with the private landlord.
- Sample RAB Funding Agreement and Addendum to Tenancy Agreement templates can be provided upon request.

See Also

- [Income definitions](#)
- [Eligibility – Community Housing and Rent Supplement Programs](#)
- [Eligibility - All programs – Citizenship requirements](#)
- [Eligibility – All Programs - Residency Requirements](#)
- [Appendix 1 – Income Treatment Table](#)

Allocation

Temporary rent assistance benefit

Authority

[Social Housing Accommodation Regulation](#)

s. 9 – Community housing accommodation eligibility

[Rent Supplement Regulation](#)

Intent

The Temporary Rent Assistance Benefit (TRAB) is a rent supplement targeted at working households, or those between jobs, in one of Alberta's seven major centres that have not been prioritized to receive supports through other provincial housing programs. The TRAB rate is lower than the Rent Assistance Benefit (RAB) rate as this benefit is intended to provide a modest supplement for households with more moderate levels of income and need compared to households in receipt of RAB.

Management bodies assess households to determine if they are an appropriate fit for TRAB. Similar to RAB, local management bodies pay a rent supplement directly to an eligible household to assist with rental costs. TRAB is currently only available in Alberta's seven major urban centres: Calgary, Edmonton, Red Deer, Medicine Hat, Lethbridge, Fort McMurray and Grande Prairie.

Policy Requirements

- Households must be currently employed or have been in receipt of employment income at some point during the last 24 months before the time of application.
- A household must not be in receipt of RAB or living in social housing accommodation managed by a management body.
- Households in receipt of social assistance including Income Support, Learner Income Support, Assured Income for the Severely Handicapped, Alberta Seniors Benefit, Guaranteed Income Supplement or Old Age Security are not eligible for TRAB.
- An applying household must reside within the municipal boundaries of one of the seven major centres. TRAB is portable if the household moves residence within the municipality, but payments would cease if they move outside the major centre.

Prioritization

- TRAB is intended to be disbursed to households on a first-come-first-served basis until funding limits are reached. The prioritization point scoring in the *Social Housing Accommodation Regulation* does not apply to TRAB household selection and allocation.
- Management bodies may use their social housing waitlists to determine if households who previously applied for social housing programs could be served through TRAB.
 - Management bodies may use their discretion to prioritize which households from the waitlist are provided with TRAB first.

Duration

- TRAB benefits are temporary for two years. In the first year, households in TRAB receive the full benefit amount.
- Once the household has been in the program for a year, their eligibility will be reassessed by reviewing their income to ensure it remains below the income thresholds. Should they continue to meet income eligibility requirements, they will receive the supplement for an additional year, at a reduced rate equal to 80% of the benefit received in year one or \$100.
 - If a household begins to receive housing supports through another social housing program while in receipt of TRAB, they are to cease receiving TRAB.

- Once the two-year term is complete, a household may reapply to the program and be placed on a waitlist, if eligible.
- Reapplying households should be informed that reenrollment into the program is not automatic and prioritization is based on first come, first served.

Budget

- Management bodies will be advised of their annual rent supplement budget as approved by the Minister. A signed copy of the budget letter is forwarded to the management body indicating approved budgets for the Rent Supplement Program (RSP), including funding allocations of TRAB for the fiscal year.
- A management body may re-allocate up to 10% of funding between RAB and TRAB, depending on the level of demand in the community.
- Management bodies must operate within their approved budget targets as no additional funding will be provided if budgets are overspent.
- Management bodies will be allowed to carryover any unspent funds from year to year to be used with the Rent Supplement Programs.
- Management bodies determine if they are able to allocate TRAB to an eligible household based on funding availability.

Rates

- Households in receipt of TRAB will be provided with a flat rate that varies based on household size and municipality, but will not vary based on income.
 - The flat rate enables a simple benefit administration and does not require unique calculation for each household.
 - For example, in 2021, a single-person living in a bachelor unit in Edmonton will receive \$148 per month, whether their annual income is \$25,000 or \$30,000.
- The minimum TRAB rate is \$100 per month.
- The department calculates TRAB rates annually and are subject to change based on annual Seniors and Housing budget allocation for the Rent Supplement Program.
- Management bodies are responsible for ensuring each household is provided with the appropriate supplement on a monthly basis. This may be through methods such as direct deposit or cheques.

Agreement

- Management bodies will complete an agreement with each household prior to distribution of monthly TRAB payments. An agreement template is available from the department.

Reporting

- The funding partnership between the Government of Alberta and the Government of Canada requires specific reporting requirements to access the Canada Housing Benefit; therefore, management bodies will be required to report various types of data broken down by benefit (RAB, TRAB and PLRS).

Management Body Administration Fee

- Management bodies will be provided a TRAB administration fee of up to \$20 per unit/month based on their annual budget allocation:

Practice Considerations

- Only households residing within the municipal boundaries for the seven major centres served by that region's management body are eligible.
 - For example, a household residing in Leduc, a region not served by Capital Region Housing, would not be eligible, despite residing in the Edmonton census metropolitan area.

- Management bodies are best positioned to understand which applicants are best suited for TRAB, RAB or other social housing benefits in order to best support clients on their waitlist.
- However, rent supplement benefits are provided to a household, not to an individual person within a household. Where the household is in receipt of both employment income and social assistance, the household would be ineligible for TRAB.
- TRAB rates will be shared with management bodies annually when Income Thresholds are released. Second year rates will be provided to management bodies at the same time for ease of administration. Rates will also be posted on www.alberta.ca/open-government-program.aspx

Applicant Selection and Benefit Allocation

- If a household is deemed eligible for both RAB and TRAB, management bodies may use discretion and assess the household circumstances to determine the benefit they will receive.

Templates and Agreements

- Under the TRAB, the management body signs an agreement with the rent supplement recipient (household), while the household signs a tenancy agreement with the private landlord.
- Sample TRAB Funding Agreement and Addendum to Tenancy Agreement templates can be provided upon request.

See Also

- [Income definitions](#)
- [Eligibility – Community housing and rent supplement programs](#)
- [Eligibility – All Programs – Citizenship Requirements](#)
- [Eligibility – All Programs - Residency Requirements](#)
- [Appendix 1 – Income Treatment Table](#)

Rent

Rent determination

Authority

[Social Housing Accommodation Regulation](#)

s.1(1)(n) – Interpretation and application (total annual income – non-senior household)

s. 1(3) – Interpretation and application (adjusted income of a senior household)

s. 5 – Income verification

s. 6 – Basic rent

Schedule B, Part 1 – Social Housing Accommodation – Basic Rent Calculation Schedule

Schedule B, Part 2 – Social Allowance Rental Rate Schedule

Ministerial Order No. H:033/2001 – Maximum basic rent for Seniors Self-Contained Housing (see Appendix 4)

Ministerial Order No. H:035/2001 – Reduction in Income (see Appendix 4)

Intent

Basic rent for social housing is set at 30 per cent of household income in order to maintain affordability. Management bodies collect household income information in the initial application to assess eligibility and priority of need, and to set the basic rent when allocating housing accommodations to households.

Policy requirements

General rent calculation

- Management bodies must calculate a household's income in order to determine their rent as per the *Social Housing Accommodation Regulation* and the relevant Ministerial Orders.
 - Please see the Income Definitions section and the Income Treatment Table (Appendix 1) for how to identify the household as a non-senior household or a senior household, and how to treat different types of income and deductions when calculating either total annual income (non senior household) or adjusted income (for senior households).
- Where one or more members of a household are receiving a social allowance, the household's rent is to be determined according to Schedule B, Part 2 of the *Social Housing Accommodation Regulation*.
 - A social allowance may be in the form of a payment of any amount (full or partial) received under the *Income Support, Training and Health Benefits Regulation*. This also applies to social assistance programs provided by the Government of Canada, such as the Resettlement Assistance Program.

Reductions and maximums

- The management body may reduce rent for a bachelor unit up to a maximum of \$50 a month to minimize vacancies. The resulting rental rate cannot be lower than the minimum basic rent of \$120 per month, as prescribed in the *Social Housing Accommodation Regulation*, Schedule B, Part 1.

- According to Ministerial Order No.H:033/2001, the management body must set a maximum basic rent for Seniors Self-Contained Housing, which must be reviewed at least annually.
 - The management body must determine the local market rent by surveying the rents for similar accommodation in the surrounding community or area; by consulting Canada Mortgage and Housing Corporation and the Ministry's rental surveys; or by requesting assistance from its housing advisor.
 - If there are no available comparators, the management body must determine what the accommodation type would be worth in the local market.
 - Once the local market rent is determined, the management body must set a maximum basic rent, which cannot be more than 20 per cent above the determined local market rent and should not be lower.
 - For example, if the local market rent is \$400, a maximum basic rent could be set at between \$400 and \$480.
- For households consisting of one or more adults and one or more dependent children, an amount not exceeding \$1,200 each year will be deducted from the household's income for the purpose of setting rent.
 - In the example of two parents living with a 15-year-old child who has working income used in the calculation of rent, the parents would still be able to utilize up to a maximum of \$1,200 annually for the child deduction.
- If a household's income decreases by \$35 per month or more, the management body must reduce the rent to reflect the decreased income.

Rent supplements

- Management bodies cannot place a cap on Private Landlord Rent Supplements; households should not pay more than 30 per cent of their income on rent in this program.

Practice considerations

- Management bodies should develop policies on how they will cap Rent Assistance Benefit, if at all, in order to determine if they will provide smaller supplements to more households.
- For senior households the adjusted income is based on Line 15000 from the Notice of Assessment. Management bodies must develop a process for how they will verify income when a Notice of Assessment is not available to provide the previous year's total income on Line 15000.
- According to the *Social Housing Accommodation Regulation*, Schedule B, Part 2, Table 1 includes households receiving a grant from the Students Finance Board for full-time study in a basic foundations skills program.
- The *Social Housing Accommodation Regulation*, Schedule B, Part 2, Table 1 does **not** apply to households in receipt of the Alberta Adult Health Benefit or Alberta Child Health Benefit programs.

See also

- [Income definitions](#)
- [Rent - Rent determinationAdditional costs](#)

Rent

Additional costs

Authority

[Social Housing Accommodation Regulation](#)

- s. 1(1)(g) – Interpretation and application (full services)
- s. 6(6) – Basic rent (live-in aide)
- s. 6.1 – Rent for live-in aide
- s. 7 – Additional costs

Intent

Basic rent includes the provision of full services and is limited to 30 per cent of the total annual income for non-senior households and the adjusted income for senior households. If the management body provides additional services or facilities beyond full services (e.g., parking), it is recommended that they fully inform households of any additional costs beyond basic rent.

Policy requirements

- The basic rent charged to a household includes the monthly rent for the accommodation (unit) and full services, which must include heat, water, sewer or a septic system, a stove and a refrigerator.
 - The inclusion of full services, such as utilities, within basic rent is not a requirement for the Rent Assistance Benefit.
- Electricity is not included in the full services provided under the basic rent for social housing accommodation. The tenants are responsible for payment of their electricity costs.
- Properties that have a single (bulk) meter for electricity are to recover 80 per cent of electricity costs for the entire building, to a maximum of \$50 per unit per month. Annual increases to electricity are limited to \$10 per unit per month, but cannot exceed the maximum charge of \$50 per unit per month.
- If units are individually metered, electricity charges should be reflective of their individual monthly usage. The amount charged to the tenant should not include the costs of electricity in common areas.
- If any full services, such as parking, are provided separately, the household may be charged separately for the service, but the household's basic rent must be reduced accordingly.
 - For example, if a household's rent calculation is \$500 per month, and parking is \$100, the management body must adjust the rent down to \$400 per month to accommodate for the \$100 per month charge for parking, for a total of \$500 per month.
- The management body may charge a household separately for any services provided in addition to full services or else increase the household's basic rent by an amount equal to those separate costs.
- Additional services may include: air conditioning, vehicle plug-ins, parking, in-suite freezer, laundry, TV, cable, telephone, internet and yard maintenance.
- The rent set and charged to a live-in aide is to be \$150 per month.

Practice considerations

- Management bodies are encouraged to develop policies for how they will handle charging additional costs, such as for laundry services or parking.

- Management bodies should develop policies about how it will handle adjustments to the tenant's basic rent that could address the following:
 - How monthly adjustments to the rent will be based on the actual cost of current or previous month's electricity bills?
 - How tenant rent adjustments will be based on the monthly average of what the previous year's electricity costs were for that unit?
 - How electricity cost will be determined based on an estimate of what a reasonable cost would be according to unit size (number of rooms)?
 - How often and when the electricity allowances be reviewed?

See also

- [Rent - Rent determination](#)

Tenancies

Tenancy agreements

Authority

[Housing Accommodation Tenancies Regulation](#)

s. 4 – Tenancy agreements

[Rent Supplement Regulation](#)

s. 8.5(a) – Income verification

s. 8.6 – Direct rent supplement agreements

Intent

Management bodies and households sign residential tenancy agreements that fulfill the requirements of both the *Alberta Housing Act* and the *Residential Tenancies Act* and their respective regulations. Under the Rent Supplement program, the management body signs an agreement with the rent supplement recipient, a private landlord or a household, but the household signs a tenancy agreement with the private landlord.

Policy requirements

- Management bodies must provide to households a written tenancy agreement that meets the provisions listed in the *Housing Accommodation Tenancies Regulation*, s. 4.
- In developing a tenancy agreement for households in social housing, the management body must comply with the *Alberta Housing Act*, the *Residential Tenancies Act*, and their regulations where applicable.
- When signing a tenancy agreement with a tenant, the management body must ensure that the tenant fully understands the terms and conditions of the tenancy agreement. A provision that a tenant understands these terms and conditions must be included in the agreement.
- In accordance with the *Residential Tenancies Act*, when signing a tenancy agreement with a tenant, the management body has 21 days to provide the tenant with a copy of the agreement signed by the landlord. After 21 days, a tenant may withhold rent until the tenant receives a copy of the tenancy agreement signed by the landlord.

Practice considerations

- Management bodies should develop tenancy agreements that are consistent with their own policies as well as the relevant acts and regulations.
- The following are some of the items that should be discussed with tenants before signing a tenancy agreement:
 - any additional charges added to the basic rent;
 - the importance of making all rent payments strictly according to the terms stated in the tenancy agreement;
 - that any changes in household composition or income must be reported to the management body promptly and that the monthly rent payment may be adjusted due to such changes;
 - that the tenant will be solely responsible for all damages to any part of the property caused by the tenant or the tenant's invitees as a result of their actions and/or negligence (e.g., damage to the property as a result of leaving a window open in freezing temperatures);

- the management body policies for rent adjustments;
- landlord household rules and tenant adherence;
- that if the tenants are occupying a unit larger than they require, they may be required to transfer to a more suitably sized unit upon written notice from the management body;
- that occupancy of the unit is only permitted by persons who have been named in the tenancy agreement or otherwise approved by the management body;
- that a business or trade cannot be carried out in, or from the unit without the prior written consent of the management body (and only once all legal requirements for operating the business have been met); and the consequences of not complying with the terms and conditions of the tenancy agreement.
- RAB payments are only portable within the management body's regional boundaries, and cease if the household moves outside the region. For TRAB, benefits are only portable if the household remains within the municipal boundary of the major centre in which they reside.
- The type of tenancy agreement, whether monthly or term, is at the discretion of the management body. Each type of agreement has its own benefits and risks.

See also:

- [Tenancies - Changes to rent \(including notice\)](#)

Tenancies

Tenant transfers

Authority

[Housing Accommodation Tenancies Regulation](#)

s. 5 – Transfer of household

Intent

To prevent households from being over- or under-housed, management bodies may transfer households to other available housing accommodation that is more suitable and adequate for their needs. If there are no eligible households on the wait list, management bodies may rent vacant accommodations to ineligible tenants on a temporary basis in order to generate revenue.

Policy requirements

Tenant transfers

- A tenant transfer may be the result of a:
 - management body decision unrelated to household composition (e.g., major repairs);
 - management body decision based on an under- or over-housed situation;
 - tenant request related to household composition; or
 - tenant request for other reasons.

Practice considerations

- In developing policies for tenant transfers, the management body may want to consider the responsibility for moving costs under different scenarios, as well as the length of notice.
- For tenant-requested transfers unrelated to household composition, the management body may consider:
 - reasons for a tenant requesting a transfer (e.g., medical, proximity to job or school);
 - length of tenant's occupancy of current unit; and
 - tenant history (e.g., maintenance of unit, rent payment record).

See also

- [Tenancies - Tenancy agreements](#)
- [Tenancies - Changes to rent \(including notice\)](#)

Tenancies

Changes to rent (including notice)

Authority

[Social Housing Accommodation Regulation](#)

- s. 6(2) – Basic rent (changes to rent)
- s. 6.2 – Refund of rent

[Housing Accommodation Tenancies Regulation](#)

- s. 4 – Tenancy agreements (changes in income)
- s. 5 – Transfer of household

[Ministerial Order - MO No. H:029/2005](#) – Seniors Refund Provisions (see Appendix 4)

[Ministerial Order - MO No. H:035/2001](#) – Reduction in Income (see Appendix 4)

Intent

To ensure that basic rent remains set at an affordable level (i.e., 30 per cent of household income), households must update management bodies on any changes to their income, assets, and household composition from the time of signing the tenancy agreement. The management body sets the rent based on the initial information provided, and then adjusts the rent as necessary based on any changes to that information, while providing sufficient notice to the household.

Policy requirements

- In order to adjust a household's basic rent as a result of changes to its income or to composition, the management body must comply with the provisions set out in the *Social Housing Accommodation Regulation*, s. 6(2), and Ministerial Order No. H:035/2001.
- The management body is required to follow the *Residential Tenancies Act* and its regulations (*Subsidized Public Housing Regulation*) when changing a household's tenancy agreement, which includes changes to the method of calculating rent or termination of tenancy.
- If the management body rents a vacant unit to a market rent tenant, the tenancy agreement must comply with the *Residential Tenancies Act* and its regulations except for the notice period to terminate a tenancy. This and any other terms the management body may prescribe shall be as agreed to by the management body and the tenant according to the *Housing Accommodation Tenancies Regulation*.
- The facilities to which a senior may move to be eligible for a refund of a portion of their rent are listed in the *Social Housing Accommodation Regulation*, s. 6.2, and Ministerial Order No. 029/2005.
- Annually, regardless of when rent is changed, a copy of the letter notifying the household of the change in rent should be filed with the original tenancy agreement.

Practice considerations

- It is not necessary for the management body to have a tenant sign a new tenancy agreement after each annual income review. However, if rent is adjusted as a result of an annual income review, a new tenancy lease with the tenant should be signed.
- A unit is considered occupied until a household's personal effects are removed. The management body should advise a departing household to move its personal effects out of the accommodation as soon as possible if calculating unoccupied days for a refund.
- The management body should have a household sign a new tenancy agreement if a household's composition changes, such as: in the event of a separation/divorce, the addition of a spouse or partner, the death or departure of a household member, or if the household moves to a different unit.

See also:

- [Tenancies - Tenancy agreements](#)
- [Annual review](#)

Tenancies

Tenant meetings

Authority

[Management Body Operation and Administration Regulation](#)

s. 9 – Annual and public meetings

Intent

Management bodies hold tenant meetings to provide a regular touchpoint between the tenants, the staff of the management body and the board of directors, where concerns and perspectives regarding the operation and management of the housing accommodation can be discussed. Tenant meetings support a transparent way for collective concerns and input to be recognized and acted upon as appropriate. Every tenant of a housing accommodation operated under the *Alberta Housing Act* has access to at least one tenant meeting each year.

Policy requirements

- The management body must hold a tenant meeting. All tenants of housing accommodation operated by the management body must have access to a minimum of one tenant meeting per year.
- At least one tenant meeting annually must include teleconference and/or videoconferencing options for tenants who are unable to attend the meeting in person.
- The management body should determine the most reasonable and cost-effective approach to facilitating these meetings based on their portfolio (including locations) and the tenants being served.
- Any person who wishes to attend the meeting is able to do so. This includes members of management bodies' Boards of Directors, family and support persons.
- The management body board of directors must be kept apprised of when tenant meetings will occur and understand they have the option of attending.
- Adequate prior notice (at least two weeks) of the meeting must be provided to all tenants.
- The method of providing notice must reasonably reach all tenants.
 - For example, delivery of meeting notice through a phone call, text message, email, or personal delivery (such as slipping notice under each tenant's door) would reasonably reach all tenants. Digitally posting notice, such as to social media or the management body's website, is not sufficient notice, as it may not reasonably reach all tenants.
- Management bodies' existing tenant meetings may meet the requirement of the regulation.
- The management body must establish a process to report major themes discussed in the tenant meeting(s) and actions committed to the management body's board of directors in a timely manner after the meeting(s).
- A record of the meeting must be provided to interested parties upon request.

Annual review

Authority

[Social Housing Accommodation Regulation](#)

s. 1(1)(d), 1(4) – Interpretation and Application

s. 5(1)(b), 5(2)(b) – Income verification

[Housing Accommodation Tenancies Regulation](#)

s. 4(2)(d), 4(3)(a) – Tenancy Agreements

s.7 - Termination of Tenancy

[Rent Supplement Regulation](#)

s. 8.5(b) – Income verification

Intent

Management bodies adjust the rent for any eligible households with income changes to ensure that social housing remains affordable for the eligible households.

Policy requirements

- Management bodies must verify the total annual income – non-senior household or the total annual income – senior household and the adjusted income (for senior households) at least once a year.
- Management bodies must recalculate rent to 30 per cent of the total annual income – non-senior household and/or of the adjusted income (for senior households).
- There is no requirement for a management body to request asset information after confirming initial eligibility; the requirement is placed on the household to notify the management body of asset changes. A management body is permitted to terminate a tenancy agreement if a household ceases to be eligible, but this is a discretionary authority.

Practice considerations

- Management bodies are encouraged to determine policies for annual income review including when it will be done, whether all households will be reviewed at once, the amount of time to provide documentation, and how documentation will be reviewed.

See also:

- [Rent - Rent determination](#)

Resources

Authority

[Freedom of Information and Protection of Privacy](#)

[Residential Tenancies Act](#)

[Subsidized Public Housing Regulation](#)

Intent

Management bodies understand their legislative requirements and obligations beyond the *Alberta Housing Act*.

Policy requirements

Preliminary assessment

- According to the *Freedom of Information and Protection of Privacy Act* (FOIP), the management body must not release any information about a prospective, present or former tenant without having a detailed and current (dated) consent in writing from the individual to whom the information applies.

Residential Tenancies Act

- Transferring a tenant to another unit must be handled as a new tenancy and will require a new tenancy agreement, a move-out inspection and a move-in inspection.
- In mutual agreement with the tenant, the management body must: reconcile the security deposit being held in trust on the first unit by adding the interest and deducting any charges; provide a statement of account to the tenant; and apply the balance towards the tenant's new security deposit in accordance to the terms of the *Residential Tenancies Act*.
- If the tenant does not agree on the charges, the Residential Tenancy Dispute Resolution Service may be able to hear the dispute.

Practice considerations

- Management bodies are encouraged to review applicable legislation to ensure that all internal policies comply with legislative requirements.

Other resources

[RTA Handbook and Guide](#)

[Income Support Website](#)

[AISH Website](#)

[ASB Website](#)

[ASHCA](#)

[ANPHA](#)

[APHA](#)

Appendix 1: Income treatment table

Effective January 1, 2019

The purpose of this table is to provide a quick reference for how certain types of income are treated when calculating household income pursuant to the income definitions used in the *Social Housing Accommodation Regulation*. This is not an exhaustive listing of income types and focuses on income types that are exempt from calculations or those income types where an additional calculation or consideration is required. The requirements of the *Social Housing Accommodation Regulation* will dictate the appropriate definition of income to be used for determining eligibility, prioritizing a household (e.g. rent to income category) or calculating rent for affordable housing programs offered under the *Alberta Housing Act*.

Income Source	Total annual income - non-senior household (NSH) Eligibility, prioritization, rent calculation	Total annual income - senior household (SH) Eligibility, prioritization	Adjusted income - senior household Rent calculation	Authority
Federal Benefits/Payments				
Canada Child Benefit (replaces CCTB and UCCB)	Exempt	Not considered income as not included in Line 15000	N/A	SHAR s. 1(1)(n)(i) (NSH) SHAR s. 1(1)(o) (SH)
Child Disability Benefit	Exempt	Not considered income as not included in Line 15000	N/A	SHAR s. 1(1)(n)(i) (NSH) SHAR s. 1(1)(o) (SH)
Canada Pension Plan death benefits	Exempt	Not exempt	Exempt	SHAR s. 1(1)(n)(xi) (NSH) SHAR s. 1(3)(f) (SH)
Employment Insurance Family Supplement	Exempt	Exempt	Exempt	SHAR s. 1(1)(n)(xiii); MO No. H:019/18 (NSH) SHAR s. 1(1)(o); MO No. H:020/18 (SH)
Extraordinary Assistance Plan payments (HIV)	Exempt	Not considered income as not included in Line 15000	N/A	SHAR s. 1(1)(n)(xiii); MO No. H:019/18 (NSH) SHAR s. 1(1)(o) (SH)
Goods and Services Tax (GST) credit received from the Government of Canada	Exempt	Not considered income as not included in Line 15000	N/A	SHAR s. 1(1)(n)(xiii); MO No. H:019/18 (NSH) SHAR s. 1(1)(o) (SH)

Income Source	Total annual income - non-senior household (NSH) Eligibility, prioritization, rent calculation	Total annual income - senior household (SH) Eligibility, prioritization	Adjusted income - senior household Rent calculation	Authority
Indian Residential Schools Settlement agreement	Exempt	Not considered income as not included in Line 15000	N/A	SHAR s. 1(1)(n)(xiii); MO No. H:019/18 (NSH) SHAR s. 1(1)(o) (SH)
Japanese Canadian Redress payments	Exempt	Not considered income as not included in Line 15000	N/A	SHAR s. 1(1)(n)(xiii); MO No. H:019/18 (NSH) SHAR s. 1(1)(o) (SH)
Payments under schedule A or B of the 1986-1990 Hepatitis C Settlement Agreement other than payments under section 4.02 (lost income) or section 6.01 (lost support).	Exempt	Not considered income as not included in Line 15000	N/A	SHAR s. 1(1)(n)(xiii); MO No. H:019/18 (NSH) SHAR s. 1(1)(o) (SH)
Resettlement Assistance Program (RAP)	Not exempt for purposes of determining eligibility. Considered a 'social allowance' for purposes of calculating rent. Refer to the Social Allowance Rent Scale Schedule	Not Exempt	Considered a 'social allowance'. Refer to the Social Allowance Rent Scale Schedule	SHAR Schedule B, Part 2
Retroactive Guaranteed Income Supplement (GIS) payments July 15 to April 16 (lump sum)	Exempt	Exempt	Exempt	SHAR s. 1(1)(n)(xiii); MO No. H:019/18 (NSH) SHAR s. 1(1)(o); MO No. H:020/18 (SH)
Thalidomide Settlement agreement	Exempt	Not considered income as not included in Line 15000	N/A	SHAR s. 1(1)(n)(xiii); MO No. H:019/18 (NSH) SHAR s. 1(1)(o) (SH)
Treaty 8 Agricultural Benefit Settlement payments	Exempt	Not considered as income as not included in Line 15000	N/A	SHAR s. 1(1)(n)(xiii) MO No. H:034/17 SHAR s. 1(1)(o) (SH)
Working Income Tax Benefit	Exempt	Not considered income as not included in Line 15000	N/A	SHAR s. 1(1)(n)(xiii); MO No. H:019/18 (NSH) SHAR s. 1(1)(o) (SH)

Income Source	Total annual income - non-senior household (NSH) Eligibility, prioritization, rent calculation	Total annual income - senior household (SH) Eligibility, prioritization	Adjusted income - senior household Rent calculation	Authority
Provincial Benefits/Payments				
Alberta Child Benefit (ACB)	Exempt	Not considered income as not included in Line 15000	N/A	SHAR s. 1(1)(n)(xiii); MO No. H:019/18 (NSH) SHAR s. 1(1)(o) (SH)
Alberta Child Welfare Class Action Settlement	Exempt	Not considered income as not included in Line 15000	N/A	SHAR s. 1(1)(n)(xiii); MO No. H:019/18 (NSH) SHAR s. 1(1)(o) (SH)
Assured Income for the Severely Handicapped (AISH): <ul style="list-style-type: none"> Increases to monthly AISH financial benefits between 2005 and 2019 totalling \$735 Personal Benefits 	Exempt	Exempt	Exempt	SHAR s. 1(1)(n)(xiii); MO No. H:019/18 (NSH) SHAR s. 1(1)(o); MO No. H:020/18 (SH)
Compensation issued for damage or loss caused by a natural disaster as determined by the Government of Alberta	Exempt	Not considered income as not included in Line 15000	N/A	SHAR s. 1(1)(n)(xiii); MO No. H:019/18 (NSH) SHAR s. 1(1)(o) (SH)
Enhanced Alberta Family Employment Tax Credit	Exempt	Not considered income as not included in Line 15000	N/A	SHAR s. 1(1)(n)(xiii); MO No. H:019/18 (NSH) SHAR s. 1(1)(o) (SH)
Grant from Student Finance Board for full-time study in a basic foundation skills program	Refer to the Social Allowance Rent Scale Schedule	Not Exempt	Refer to the Social Allowance Rent Scale Schedule	SHAR Schedule B, Part 2
Income Support (Alberta)	Not exempt for purposes of determining eligibility and prioritization. Considered a 'social allowance' for purposes of determining rent. Refer to the Social Allowance Rent Scale Schedule	Not Exempt	Considered a 'social allowance'. Refer to the Social Allowance Rent Scale Schedule	SHAR Schedule B, Part 2

Income Source	Total annual income - non-senior household (NSH) Eligibility, prioritization, rent calculation	Total annual income - senior household (SH) Eligibility, prioritization	Adjusted income - senior household Rent calculation	Authority
A payment made under a Government of Alberta program for the basic or extraordinary maintenance costs of an individual for whom the household is responsible for providing care. <ul style="list-style-type: none"> Family Support for Children with Disabilities (FSCD) program (formerly Handicapped Children's Services) Supports for Permanency Agreements 	Exempt	Not considered income as not included in Line 15000	N/A	SHAR s. 1(1)(n)(ii) (NSH)
				SHAR s. 1(1)(o) (SH)
Payments received for care of a foster child.	Exempt	Not considered income as not included in Line 15000	N/A	SHAR s. 1(1)(ii) (NSH)
				SHAR s. 1(1)(o) (SH)
Payments under the <i>Victims of Crime Act</i>	Exempt	Not considered income as not included in Line 15000	NA	SHAR s. 1(1)(n)(xiii); MO No. H:019/18 (NSH)
Kin Child Care Program Payments *payments are made to an eligible parent who then uses the payment to fund child care by an adult relative who does not reside in the same residence.	Eligible parent – exempt as income	Eligible parent – not considered income	Eligible parent – not considered income	SHAR s. 1(1)(n) (NSH)
	Not Exempt – adult relative providing child care	Not Exempt – adult relative providing child care	Not Exempt – adult relative providing child care	SHAR s. 1(1)(o) (SH)
Other Income Types				
Annuities: All or any portion of an annuity payment comprising principal.	Exempt	Not exempt	Exempt	SHAR s. 1(1)(n)(v) (NSH)
				SHAR s. 1(3)(b) (SH)
RRSPs/RRIFs: Withdrawals from Registered Retirement Savings Plans or Registered Retirement Income Funds.	Exempt	Not Exempt	Exempt	SHAR s. 1(1)(n)(iv) (NSH)
				SHAR s. 1(3)(a) (SH)
Lump-sum: <ul style="list-style-type: none"> insurance settlements inheritance compensation for loss or damage to person or property sale of real or personal property, other lump-sum settlements except for lump-sum employment settlements. 	Exempt	Not exempt	Exempt	SHAR s. 1(1)(n)(xi) (NSH)
				SHAR s. 1(3)(f) (SH)

Income Source	Total annual income - non-senior household (NSH) Eligibility, prioritization, rent calculation	Total annual income - senior household (SH) Eligibility, prioritization	Adjusted income - senior household Rent calculation	Authority
Funds received for education: <ul style="list-style-type: none"> Any funds received as an award, grants, or other form of contribution received from a person who is not a member of the household and used for educational purposes at a recognized school or educational system. 	Exempt	Not considered income as not included in Line 15000	N/A	SHAR s. 1(1)(n)(vi) (NSH) SHAR s. 1(1)(o) (SH)
Repayable school loans: <ul style="list-style-type: none"> Any repayable loans obtained for any member of the household for the purposes of education, including loans obtained under a federal or provincial loan program. 	Exempt	Not considered income as not included in Line 15000	N/A	SHAR s. 1(1)(n)(ix) (NSH) SHAR s. 1(1)(o) (SH)
The gross employment income of each dependant who attends a recognized school or educational institution full-time	Exempt	Not Exempt	Exempt	SHAR s. 1(1)(n)(viii) SHAR s. 1(3)(e) (SH)
Reimbursement of travelling and living expense received in the course of employment	Exempt	Not considered income as not included in Line 15000	N/A	SHAR s. 1(1)(n)(x) (NSH) SHAR s. 1(1)(o) (SH)

Income Source	Total annual income - non-senior household (NSH) Eligibility, prioritization, rent calculation	Total annual income - senior household (SH) Eligibility, prioritization	Adjusted income - senior household Rent calculation	Authority
Self-employment income less: <ul style="list-style-type: none"> • Accounting and legal expenses • Advertising expenses • Business tax, fees, licenses, dues • Insurance expenses, • Interest, bank charges • Maintenance and repairs expenses • Motor vehicle expenses (except capital cost allowance) • Office expenses • Salaries (including employer's contribution) • Expenses related to computers and equipment • Other charges claimed as expenses or allowances for the purpose of determining the annual net taxable business or self-employment income of the individual 	Not exempt	Not exempt	Not exempt	SHAR s. 1(1)(n) (NSH) SHAR s. 1(1)(o) (SH)
For households consisting of one adult and one or more dependent children, an amount not exceeding \$1200 each year of income from any source of one of those adults.	Exempt	Not exempt	Exempt	SHAR s. 1(1)(n)(vii) (NSH) SHAR s. 1(3)(d) (SH)
Income of a live-in aide	Exempt	Not considered income as not included in Line 15000	N/A	SHAR s. 1(1)(n)(iii) (NSH) SHAR s. 1(1)(o) (SH)

Appendix 2: Asset treatment table

Effective January 1, 2019

The purpose of this table is to provide a quick reference for how certain types of assets are treated when determining eligibility for Community Housing or Rent Supplement, or prioritization for Seniors Self-Contained Housing under the *Social Housing Accommodation Regulation*. This is not an exhaustive listing of asset types and focuses on asset types that are exempt from determining eligibility or prioritization.

Asset Type	Community housing & rent supplement Eligibility	Seniors self-contained housing Prioritization	Authority
Necessary clothing	Exempt	Exempt	SHAR s. 1(4)(a)
Furniture, household furnishings and household appliances of a reasonable value	Exempt	Exempt	SHAR s. 1(4)(b)
One tractor, if it is required for agricultural purposes or for the trade or calling of an individual	Exempt	Exempt	SHAR s. 1(4)(c)
The equity in one motor vehicle that is not primarily used for recreation	Exempt	Exempt	SHAR s. 1(4)(d)
A motor vehicle that is specially adapted to accommodate a disability of a member of the household	Exempt	Exempt	SHAR s. 1(4)(e)
Any assets of the household or a member of the household that are held by a trustee in bankruptcy under the <i>Bankruptcy and Insolvency Act</i> (Canada)	Exempt	Exempt	SHAR s. 1(4)(f)
Assets in pension funds, registered disability savings plans, registered education savings plans, registered retirement savings plans, or registered retirement income funds	Exempt	Exempt	SHAR s. 1(4)(g)
The tools, implements, equipment, reference materials and supplies necessary for the profession, trade or calling of a member of the household	Exempt	Exempt	SHAR s. 1(4)(h)
Tax Free Savings Accounts	Exempt	Exempt	SHAR s. 1(4)(i)

Asset Type	Community housing & rent supplement Eligibility	Seniors self-contained housing Prioritization	Authority
A payment or refund, designated by the Minister, that is received, directly or indirectly, from the Government of Alberta or the Government of Canada:	Exempt	Exempt	SHAR s. 1(4)(j)
<ul style="list-style-type: none"> The federal government's one-time lump sum payment of \$125,000 and ongoing support payments made by the government to Canadian thalidomide survivors 	Exempt	Exempt	MO No. H:024/17
<ul style="list-style-type: none"> Retroactive Guaranteed Income Supplement payments made by the Government of Canada between July 2015 and April 2016 	Exempt	Exempt	MO No. H:024/17
<ul style="list-style-type: none"> Government of Alberta payments to persons (or their families) who have contracted HIV through the blood supply 	Exempt	Exempt	MO No. H:027/17
<ul style="list-style-type: none"> Roth/Fifield Class Action Settlement Agreement from the Government of Alberta 	Exempt	Exempt	MO No. H:027/17
<ul style="list-style-type: none"> Alberta Child Welfare Class Action 	Exempt	Exempt	MO No. H:027/17
<ul style="list-style-type: none"> Compensation issued by the Government of Alberta for damage or loss caused by a disaster as determined by the Government of Alberta 	Exempt	Exempt	MO No. H:027/17
<ul style="list-style-type: none"> Payments made under the <i>Victims of Crime Act</i> 	Exempt	Exempt	MO No. H:027/17
<ul style="list-style-type: none"> Payments under Schedule A or B of the 1986-1990 Hepatitis C Settlement Agreement other than payments under section 4.02 (lost income) or section 6.01 (lost support) 	Exempt	Exempt	MO No. H:027/17
<ul style="list-style-type: none"> Japanese Canadian Redress Settlement payments 	Exempt	Exempt	MO No. H:027/17
<ul style="list-style-type: none"> Common Experience Payment (CEP) and Independent Assessment Process Payments (IAP) under the Indian Residential Schools Settlement Agreement 	Exempt	Exempt	MO No. H:027/17
<ul style="list-style-type: none"> Extraordinary Assistance Plan (HIV) Settlement payments 	Exempt	Exempt	MO No. H:027/17
<ul style="list-style-type: none"> Treaty 8 Agricultural Benefit payments 	Exempt	Exempt	MO No. H:034/17

Appendix 3: Sample needs rating form

Applicant's Name: _____ Date of Application: _____

Points are awarded in accordance with Section A, Part 1 of the *Social Housing Accommodation Regulations* (SHAR). All categories should be assessed for each household.

Social housing accommodation points scoring standard	Details/comments	Max points	Score	Partial scores possible?
Number of Dependents SHAR: Schedule A, Part 1, Section 2(A)		24		Yes
Rent to Income SHAR: Schedule A, Part 1, Section 2(B)		21		Yes
Special Circumstances (3 categories listed below with the points to be awarded to the household if they meet the special circumstance category)				
Eviction * No points to be awarded in cases of breach or repudiation of tenancy agreement, abandonment or termination as a result of contravention of <i>Residential Tenancies Act</i> or any other law.		15		No
Emergency Situation/Family Violence *Must be able to live independently with community based services		15		No
Housing First Graduate		10		No
Degree of Accessibility SHAR: Schedule A, Part 1, Section 2(D)		12		Yes
Overcrowding SHAR: Schedule A, Part 1, Section 2(E)		10		Yes
Accommodation Detrimental to Health SHAR: Schedule A, Part 1, Section 2(F)		10		Yes
Shared Accommodations SHAR: Schedule A, Part 1, Section 2(G)		3		Yes
Utility Responsibility SHAR: Schedule A, Part 1, Section 2(H)		3		Yes
		Total		

Appendix 4: Ministerial orders

MO No. H:033/2001



ALBERTA

SENIORS

Stan Woloshyn, Minister
MLA, Stony Plain Constituency

MINISTERIAL ORDER NO. H:033/2001

GOVERNMENT OF ALBERTA

DEPARTMENT OF SENIORS

MINISTERIAL ORDER

I, Stan Woloshyn, Minister of Alberta Seniors, pursuant to Part 2, section 6 and Schedule B, Part 1, section 4 of the *Social Housing Accommodation Regulation* (AR 244/94) under the *Alberta Housing Act*, **ORDER THAT** effective December 1, 2001:

1. Where a management body provides self-contained senior citizen's housing accommodation, the management body must determine and set a maximum basic rent for that housing accommodation based on the market rent, and must review that maximum basic rent at least once each year for possible adjustment.
2. Notwithstanding Schedule B, Part 1, section 2(b), at no time may the basic rent charged a household for self-contained senior citizen's housing accommodation be greater than the maximum basic rent set for that housing accommodation by the management body.
3. In this order:

“**maximum basic rent**” means the rent set by the management body to be charged a household for self-contained senior citizen's housing accommodation, which is not to exceed 20 percent above the local market rent

“**market rent**” means the local rental market rates charged for other similar accommodation in the surrounding area, not including a care component, as determined by the management body

DATED at Edmonton, Alberta, this 15th day of October, 2001.

A handwritten signature in black ink that reads "Stan Woloshyn".

Stan Woloshyn
Minister of Seniors

425 Legislature Building, Edmonton, Alberta, Canada T5K 2B6 Telephone 780/415-9550, Fax 780/415-9411
Constituency Office: 4995 - 53 Ave., Stony Plain, AB, Canada T7Z 1V4 Telephone 780/963-1444 Fax 780/963-1730

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ALBERTA
SENIORS

Stan Woloshyn, Minister
MLA, Stoney Plain Constituency

MINISTERIAL ORDER NO. H:035/2001

GOVERNMENT OF ALBERTA

DEPARTMENT OF SENIORS

MINISTERIAL ORDER

I, Stan Woloshyn, Minister of Seniors, pursuant to section 6(2)(a)(iii) and (b) of the *Social Housing Accommodation Regulation* (AR 244/94), under the *Alberta Housing Act*, **ORDER THAT** the following take effect once said Regulation has been so amended and filed under Ministerial Order No. H:034/2001:

1. In the event of a *temporary* reduction in household income and the subsequent rent reduction, the management body has the discretion to review the household's income and increase the rent more than once annually, *provided that any increase does not exceed the basic rent set by the management body on the household's annual review date*. Reasons for *temporary* income reductions can include, but are not limited to, reduced hours of work; time off for unpaid vacation or illness; transition on or off Employment Insurance (EI), etc.; but do not include a household moving off *Table 1, Schedule B, Part 2 of the Social Housing Accommodation Regulation*.
2. Households moving *onto said Table* will be charged the basic rent applicable to their household composition, even if said rent is an increase over the amount of rent a household has been paying, on the basis that the household will receive a corresponding sum of money as a social allowance from another Government of Alberta Department.
3. The management body must reduce a household's basic rent once the household's total annual income decreases by \$420 (\$35 a month) or more.

DATED at Edmonton, Alberta, this 24th day of July, 2001.


Stan Woloshyn
Minister of Seniors

425 Legislature Building, Edmonton, Alberta, Canada T5K 2B6 Telephone 780/415-9550, Fax 780/415-9411
Constituency Office: 4995 - 53 Ave., Stoney Plain, AB, Canada T7Z 1V4 Telephone 780/963-1444 Fax 780/963-1730

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ALBERTA

SENIORS AND COMMUNITY SUPPORTS

Office of the Minister

MINISTERIAL ORDER NO. 029/2005

GOVERNMENT OF ALBERTA


DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

MINISTERIAL ORDER

I, Yvonne Fritz, Minister of Seniors and Community Supports, pursuant to sections 6.2 and 11.1 of the *Social Housing Accommodation Regulation (AR 244/94)* under the *Alberta Housing Act*, determine the following facilities to be acceptable as providing levels of support, care and health services for purposes of the rent refund provisions in the said regulation:

- Lodge;
- Enhanced Lodge;
- Assisted Living (including Designated Assisted Living); and
- Long-Term Care.

Dated at Edmonton, Alberta the 14 day of October, 2005


Yvonne Fritz
Minister of Seniors and Community Supports

425 Legislature Building, Edmonton, Alberta, Canada T5K 2B6 Telephone (780) 415-9550, Fax (780) 415-9411

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MINISTERIAL ORDER NO. H:024/17
DEPARTMENT OF SENIORS AND HOUSING
PROVINCE OF ALBERTA

I, Lori Sigurdson, Minister of Seniors and Housing, pursuant to sections 1(1)(d) and 1(4)(j) of the *Social Housing Accommodation Regulation (AR 244/94)*, as amended, under the *Alberta Housing Act*, make the following order:

1. For the purposes of section 1(1)(d) and 1(4)(j), the following payments made by the Government of Canada, are not included as assets when determining a household's eligibility for social housing programs, including rent supplement programs:
 - (a) the federal government's one time lump-sum payment of \$125,000 and on-going support payments made by the government to Canadian thalidomide survivors; and
 - (b) Retroactive Guaranteed Income Supplement payments made by the Government of Canada between July 2015 and April 2016.
2. This Ministerial Order comes into effect on September 1, 2017.

Dated at Edmonton, Alberta the 5th day of July, 2017.



Lori Sigurdson
Minister of Seniors and Housing

MO No. H:027/2017



ALBERTA
SENIORS AND HOUSING

Office of the Minister
MLA, Edmonton-Riverview

MINISTERIAL ORDER NO. H:027/17
DEPARTMENT OF SENIORS AND HOUSING
PROVINCE OF ALBERTA

I, Lori Sigurdson, Minister of Seniors and Housing, pursuant to sections 1(1)(d) and 1(4)(j) of the *Social Housing Accommodation Regulation (AR 244/94)*, as amended, under the *Alberta Housing Act*, make the following order:

1. For the purposes of section 1(1)(d) and 1(4)(j), payments or refunds made by the Government of Alberta or Government of Canada, listed in the attached Appendix, are not included as assets when determining a household's eligibility for social housing programs, including rent supplement programs.
2. This Ministerial Order comes into effect on January 1, 2018.

Dated at Edmonton, Alberta the 5th day of July, 2017.

Lori Sigurdson
Minister of Seniors and Housing

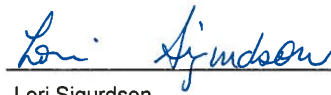


MINISTERIAL ORDER NO. H:029/17
DEPARTMENT OF SENIORS AND HOUSING
PROVINCE OF ALBERTA

I, Lori Sigurdson, Minister of Seniors and Housing, pursuant to section 1(1)(n)(xi) of the *Social Housing Accommodation Regulation (AR 244/94)*, as amended, under the *Alberta Housing Act*, make the following order:

1. For the purposes of section 1(1)(n)(xi), payments or refunds made by the Government of Alberta or Government of Canada, listed in the attached Appendix, are not to be included in the calculating of a non-senior household's:
 - (a) "total annual income – non-senior household" when determining eligibility for social housing or rent supplement or for the setting of a household's basic rent or amount of rental subsidy.
2. This Ministerial Order comes into effect on January 1, 2018.

Dated at Edmonton, Alberta the 5th day of July, 2017.


Lori Sigurdson
Minister of Seniors and Housing

APPENDIX TO MINISTERIAL ORDER NO. H:027/17

Government of Alberta Payments/Refunds	Government of Canada Payments/Refunds
Payments to person (or their families) who have contracted HIV through the blood supply.	Payments under schedule A or B of the 1986-1990 Hepatitis C Settlement Agreement other than payments under section 4.02 (lost income) or section 6.01 (lost support)
Roth/Fifield Class Action Settlement Agreement from the Government of Alberta	Japanese Canadian Redress Settlement payments
Alberta Child Welfare Class Action	Common Experience Payment (CEP) and Independent Assessment Process Payments (IAP) under the Indian Residential Schools Settlement Agreement.
Compensation issued by the Government of Alberta for damage or loss caused by a disaster as determined by the Government of Alberta	Extraordinary Assistance Plan (HIV) Settlement payments
Payments under the <i>Victims of Crime Act</i>	



MINISTERIAL ORDER NO. H:034/17
DEPARTMENT OF SENIORS AND HOUSING
PROVINCE OF ALBERTA

I, Lori Sigurdson, Minister of Seniors and Housing, pursuant to sections 1(1) and 1(4) of the *Social Housing Accommodation Regulation (AR 244/94)*, as amended, under the *Alberta Housing Act*, make the following order:

1. For the purposes of sections 1(1)(n), the following payments made by the Government of Canada are not included in the calculation of "total annual income – non-senior household" when determining a household's eligibility for social housing or rent supplement programs and when setting a household's basic rent or amount of rental subsidy:
 - (a) Treaty 8 Agricultural Benefit payments.
2. For the purposes of section 1(4), the following payments made by the Government of Canada are not included as assets when determining a household's eligibility for social housing or rent supplement programs.
 - (a) Treaty 8 Agricultural Benefit payments.
3. Ministerial Order No. H:033/17 is hereby rescinded.
4. This Ministerial Order comes into effect on January 1, 2018.

Dated at Edmonton, Alberta the 25th day of October, 2017.



Lori Sigurdson
Minister of Seniors and Housing



MINISTERIAL ORDER NO. H:040/17
DEPARTMENT OF SENIORS AND HOUSING
PROVINCE OF ALBERTA

I, Lori Sigurdson, Minister of Seniors and Housing, pursuant to Schedule A, Part 1, section 2(C)(1)(c) of the *Social Housing Accommodation Regulation* (AR 244/94), as amended, under the *Alberta Housing Act*, make the following order:

1. For the purposes of section Schedule A, Part 1, section 2(C)(1)(c), a household that includes an individual who, through a Housing First program,
 - (a) has achieved housing stability; and
 - (b) has been determined by either the Housing First provider, the community-based organization or both to be able to maintain the stability housing accommodation offered under the *Alberta Housing Act*will be awarded 10 points.
2. This Ministerial Order comes into effect on January 1, 2018.

Dated at Edmonton, Alberta the 4th day of December, 2017.


Lori Sigurdson
Minister of Seniors and Housing

MO No. H:019/2018



MINISTERIAL ORDER NO. H:019/18
DEPARTMENT OF SENIORS AND HOUSING
PROVINCE OF ALBERTA

I, Lori Sigurdson, Minister of Seniors and Housing, pursuant to section 1(1)(n)(xiii) of the Social Housing Accommodation Regulation (AR 244/94) under the *Alberta Housing Act*, make the following order:

1. Payments or refunds made by the Government of Alberta or the Government of Canada that are listed in the attached Appendix are designated for exclusion from the calculation of "total annual income — non-senior household".
2. Ministerial Order No. H: 041/17 is rescinded.
3. This Ministerial Order comes into effect on January 1, 2019.

Dated at Edmonton, Alberta the 18th day of December, 2018.

Lori Sigurdson
Minister of Seniors and Housing

APPENDIX TO MINISTERIAL ORDER NO. H: 019/18

Government of Alberta Payments/Refunds	Government of Canada Payments/Refunds
<p>Assured Income for the Severely Handicapped (AISH) Program:</p> <p>(1) \$735 per month from the monthly payments of the living allowance paid after January 1, 2019; and</p> <p>(2) Personal benefits,</p>	<p>Working Income Tax Benefit</p>
<p>Compensation for damage/loss from natural disaster as determined by the Government of Alberta</p>	<p>Goods and Services Tax Refund</p>
<p>Alberta Child Welfare Class Action</p>	<p>Common Experience Payment (CEP) and Independent Assessment Process Payments (IAP) under the Indian Residential Schools Settlement Agreement</p>
<p>Alberta Child Benefit</p>	<p>Payments from the Federal Support Package to Canadian Thalidomide Survivors</p>
<p>Enhanced Alberta Family Employment Tax Credit</p>	<p>Japanese Canadian Redress Settlement payments</p>
<p>Payments under the <i>Victims of Crime Act</i></p>	<p>Payments under schedule A or B of the 1986-1990 Hepatitis C Settlement Agreement other than payments under section 4.02 (lost income) or section 6.01 (lost support)</p>
<p>Roth/Fifield Class Action Settlement Agreement</p>	<p>Lump Sum Retroactive Guaranteed Income Supplement (GIS) payments made between July 2015 and April 2016</p>
	<p>Extraordinary Assistance Plan (HIV) Settlement payments</p>
	<p>Employment Insurance Family Supplement</p>

MO No. H:020/2018



MINISTERIAL ORDER NO. H:020/18
DEPARTMENT OF SENIORS AND HOUSING
PROVINDE OF ALBERTA

I, Lori Sigurdson, Minister of Seniors and Housing, pursuant to section 1(1)(o) of the Social Housing Accommodation Regulation (AR 244/94) under the *Alberta Housing Act*, make the following order:

1. Payments or refunds made by the Government of Alberta or the Government of Canada that are listed in the attached Appendix are designated for exclusion from the calculation of "total annual income — senior household".
2. Ministerial Order No. H: 030/17 is rescinded.
3. This Ministerial Order comes into effect on January 1, 2019.

Dated at Edmonton, Alberta the 18th day of December, 2018.


Lori Sigurdson
Minister of Seniors and Housing

APPENDIX TO MINISTERIAL ORDER NO. H: 020/18

Government of Alberta Payments/Refunds	Government of Canada Payments/Refunds
<p>Assured Income for the Severely Handicapped (AISH) Program:</p> <ul style="list-style-type: none"> (1) \$735 per month from the monthly payments of the living allowance paid after January 1, 2019; and (2) Personal benefits. 	<p>Lump Sum Retroactive Guaranteed Income Supplement (GIS) payments made between July 2015 and April 2016</p>
	<p>Employment Insurance Family Supplement</p>



Section 2: Board member's orientation

Management body board

Authority

[Alberta Housing Act](#)

- s. 5(3) – Ministerial Order to set out board framework
- s. 6(1) – Corporate Status and Natural Person Powers
- s. 6(3) – Management body powers and duties

[Management Body Operation and Administration Regulation](#)

- s. 2(a)- Board duty to operate housing and provide to those in greatest need
- s. 2(c) – Board duty to carry out powers, duties, functions
- s. 2(b) – Board duty to develop, evaluate policies
- s. 4 – Management body duty to appoint CAO
- s. 28 – Board signing authority
- s. 16 – Management body duty to prepare business plan, operating and capital budgets
- s. 21 – Board authority to pay expenditures
- s. 23(2) – Board authority to create reserve fund
- s. 7(1) – Board to hold sufficient number of meetings to conduct management body business
- s. 8(1) – Board to ensure proper quorum in place at each board meeting

Intent

The management body board is the decision making group of individuals ultimately responsible for the overall operation and administration of the management body’s social housing accommodation portfolio.

This section provides an overview of the management body board and board members along with their respective duties and responsibilities.

Policy requirements

- Within their legislated mandatory duties and discretionary powers, the board is responsible for the highest level of decision-making and legal authority for the management body.

Ministerial Order

The ministerial order establishing the management body requires the organization to be governed by a board and sets out the following with respect to that board:

- The number of board members;
- The method of appointing board members and filling vacancies;
- The term of board members;
- The duties of board members;
- The method of determining the chairperson and vice-chairperson, their term and filling a vacancy; and
- Voting requirements.

Board responsibilities

The functions, powers and duties that the management body carries out through its board are found in the *Alberta Housing Act* (the Act) and its regulations and include:

- Ensuring the management body carries out the powers, duties and functions assigned to it under the Act;
- Developing and evaluating policies introduced by motions and programs of the management body;
- Appointing a chief administrative officer (CAO) of the management body;
- Authorizing signing authority for the management body;
- Preparing and adopting the management body's business plan;
- Preparing and submitting annual operating and capital budgets;
- Initiating or authorizing payment of expenditures;
- Creating and maintaining reserve funds;
- Ensuring the management body efficiently operates and administers the housing accommodation under its authority and provide that housing to those in greatest need.

Board meetings

The board is required to hold as many meetings annually as may be required to carry out the business of the management body. It is also required that the board have a quorum of board members present at each meeting before any decisions on the business of the management body may be made. Legislation determines that a quorum consist of a majority of the board members.

Practice considerations

- It is recommended the management body and its board familiarize themselves and develop a clear understanding of the following:
 - Under section 6 of the Act, management bodies are corporations with the capacities of natural persons, subject to limitations placed in the legislation. The corporate identity serves to envelop all board members and make their actions as board members, the actions of the management body, as one legal entity. For this reason, it is recommended management bodies and board members familiarize themselves with their status as natural persons and operate as such.
- The natural person capacity makes the management body a "legal person". An organization with natural person powers can take any action that a natural person could take in order to carry out its purposes. The organization's ability to act, obligation to act, and the consequences of acting all have legal implications, similar to any other person.
- In addition to fulfilling legislated mandatory duties and functions, there are a number of best practices that management bodies are encouraged to implement. With respect to the efficiency of the board's function, the following best practices are recommended:
 - Prepare job descriptions for board members and the CAO.
 - Have an agenda prepared for each board meeting, and circulated in advance.
 - Ensure an official record of the proceedings and decisions made at the meeting are recorded in a format such as meeting minutes.
 - Adopt standard rules of order to achieve maximum efficiency at meetings (for example, Robert's Rules of Order).
 - Determine employee reporting structure, ensuring the CAO is the only employee reporting directly to the board.
 - Develop policies on board recruitment, code of conduct, conflict of interest, committee descriptions.
 - Annual goal or strategic planning.

See also

- [Operating budgets](#)
- [Restricted operating reserve fund \(RORF\)](#)
- [Pecuniary interest](#)
- [Management body policies](#)

Management body policies

Authority

[Management Body Operation and Administration Regulation \(MBOAR\)](#)

s. 2(b) – Board duty to develop, evaluate policies.

Intent

There are certain discretionary powers granted to management bodies in the *Alberta Housing Act* regulations that should also be formalized by way of policies. Doing so will ensure these discretionary powers are exercised fairly and consistently, thereby providing greater clarity and detail with respect to the housing provider's operations.

This section outlines legislative requirements pertaining to policy development and evaluation, as well as the process for policy formulation and implementation.

Policy requirements

- Section 2(b) of the *Management Body Operation and Administration Regulation* (MBOAR) requires management bodies to develop and evaluate policies for their organization. The board should identify issues for which the management body may require policies.
- All policies must be adopted by way of motion at a properly convened meeting of the board and recorded in the meeting minutes. Policies should be reviewed regularly by the board to determine if adjustments or amendments are required.

Practice considerations

- The general principle is that the board sets policy and the employees of the management body carry it out.
- The board should identify issues for which the management body may require policies. There are a number of issues that may require the establishment of a policy, including, but not limited to:
 - Smoking, vaping;
 - Inventory and disposal of assets;
 - NSF charges;
 - Residency Requirement - Discretionary power provided in the *Social Housing Accommodation Regulation* (SHAR) as part of eligibility requirements;
 - Continued Eligibility – Discretionary power in the *Housing Accommodation Tenancy Regulation* (HATR) to terminate tenancy when no longer eligible;
 - Non-qualifying tenant – Discretionary power in HATR to accept a non-qualifying applicant.
 - Develop an appeals process.
- As a best practice, management bodies are encouraged to develop and maintain a policy manual and review it regularly. This includes policies relating to human resources, finance, operations and governance.
- Policies should be reviewed and revised as circumstances change and new policies developed as required.

See also

- [Management body board](#)

Activities report to board

Authority

[Management Body Operation and Administration Regulation](#)

Intent

Regular reports to the board on key areas of management body operations will keep board members informed and up to date. This section provides an overview of the types of reports that may be used to supply the board with the data required for proper oversight and to make informed decisions.

Policy requirements

- The board is responsible for ensuring the management body operates and administers the housing accommodation efficiently.

Practice considerations

- The following reports may be used to inform the board on the main areas of management body operation:
 - Expenditure report.
 - Year-to-date versus budget report
 - Bank reconciliation
 - Vacancy report
 - Committee reports
 - Tenant issues
 - Operational activities: human resources, maintenance portfolios, capital projects, external relations, and communications from the Ministry of Seniors and Housing.

See also

- [Management body board](#)

Pecuniary interest

Authority

[Management Body Operation and Administration Regulation](#)

- s. 5.2 – Defines monetary interest
- s. 5.3 – Discretionary power to require statements of disclosure
- s. 5.4 – Requirements of board members who have disclosed a monetary interest
- s. 5.5 – Effect of monetary interest in agreements

Intent

Pecuniary interest is the opportunity, directly or indirectly to profit or share in a profit derived from a transaction of the management body. Board members are responsible for upholding the public interest ahead of any private interests they may have. The objective of this section is to bring awareness to pecuniary interest and point out legislative requirements for board members with pecuniary interests.

Policy requirements

- The *Management Body Operation and Administration Regulation* describes pecuniary interest and sets out the procedures board members must follow if a matter in which they have a monetary interest comes up at a board meeting. These procedures are designed to ensure that the private interests of board members do not conflict with their employees, the communities they serve, and the residents of their housing accommodation.
- If a board member has a monetary interest in a matter before the board, they must:
 - Disclose the general nature of the interest prior to any discussion of the matter
 - Abstain from any discussion or voting on the matter
 - Leave the room until the matter has been discussed and concluded

Practice considerations

- The board member should ensure his/her abstention from discussion and voting on the matter has been recorded in the minutes. For example, a board member might say “I would like to advise the board and Chair, I am abstaining on this matter because I am a shareholder in the company. I am leaving the room and I ask that my abstention be recorded”.

See also

- [Management body board](#)

Code of conduct and ethics

Authority

[Management Body Operation and Administration Regulation](#)

s. 2(b) – Board duty to develop, evaluate policies

Intent

Each management body should have a policy outlining the code of conduct and ethics, outlining the manner in which the board and employees are expected to carry out their roles and responsibilities.

Policy requirements

- The management body does not have to create a policy, but it is highly recommended.

Practice considerations

- A policy should be developed to cover code of conduct and ethics. Examples include, but are not limited to:
 - Hiring persons related to board members or management.
 - Board members and employees related to each other having signing authority on behalf of the management body.
 - Board members or employees who have employment that may conflict with their responsibilities to the management body.
 - Acceptance of gifts to board members or employees.
 - Use of office equipment for personal use.
 - Employees or board members wanting to purchase surplus equipment.

See also

- [Management body policies](#)
- [Management body board](#)



Section 3: General administration

Business plan guidelines

Authority

[Management Body Operation and Administration Regulation](#)

s. 16 – Business plans

The management body business plan is designed as a means for the management body to convey to the Housing Division, its stakeholders and the community its mission, strategic plans, goals and the resources required to deliver its programs. It is comprehensive in nature and includes all activities in which the management body is involved and are under the Board's responsibility.

The business plan is a written document that:

- Describes the present status of the organization.
- Determines direction and strategies for the future of the organization.
- Determines opportunities and associated risks.
- Identifies what has to be done, who will do what and by when.
- Describes the results expected if the plan is successful.

Policy requirements

- Annual Evaluation - Although a business plan is only required to be prepared and submitted to the department every three years, the management body is required to provide updates to the Housing Division annually. This enables the management body to identify any areas of its operation that requires change or adjustment in order to achieve goals and objectives.
- Management bodies are required to prepare a business plan every three years in accordance with the requirements set out by the Housing Division. The department's Housing Advisors review each plan to ensure all required elements are included and that the plan is consistent with government policies. Any inconsistencies will be discussed with the management body.
- Management bodies and the department refer to the business plans during operational reviews. Certain trends identified in the management bodies' business plans may also be useful information to the department during its annual review and evaluation of its own business plan

Practice considerations

- The following components are suggested to be included in the business plan:

Accountability statement:

- Each management body business plan must include the following accountability statement:
"The business plan was prepared under the Board's direction in accordance with legislation and associated ministerial guidelines, and in consideration of all policy decisions and material, economic, or fiscal implications of which the Board is aware". Approved by the Board on (date).

Definition of the organization:

- This is an overview of the management body's role in providing housing in its community.

Objectives

- What steps must be taken to accomplish each goal?

- **Critical Risks**
 - » What are the barriers, obstacles or problems in meeting the objectives?
- **Opportunities**
 - » What are the opportunities for change or growth in meeting the objectives?
 - » What improvements or efficiencies are possible?
 - » What are the problems created by changes or growth?
- **Strategies/Action Plans**
 - » What needs to be done to complete each objective? Who will do the work and when will it be completed?

Property and building maintenance planning

- The *Management Body Operation and Administration Regulation*, Section 16(1)(b), requires the management body include a capital plan for the upcoming 5-fiscal-year period. The capital plan should include the short and long-term property and building maintenance plans in its business plan. Short-term maintenance requirements should be based on the Property Condition Inspection and Reports. Long-term maintenance requires preventative and cyclical maintenance.

Financial planning

- Sections 16 (1)(a) of the *Management Body Operation and Administration Regulation* requires the management body to include the operating budget for the upcoming 3-fiscal year period. The following projected information should be included for the 3-fiscal –year period:
 - Operating Plan
 - » Statement of Income and Retained Earnings
 - » Balance sheet
 - » Statement of Changes in Financial Position
 - » Cash Flow Projection
 - Capital Plan
 - » Statement of Income and Retained Earnings
 - » Estimate of Capital Expenditures

Communication plan

- A communication plan outlines how stakeholders will be kept informed of the business plan and any resulting initiatives, growth, or changes achieved by the management body.

On-going evaluation

- This section should outline how all components of the business plan will be monitored and evaluated on an on-going basis e.g., annually.
- When preparing a business plan, advice can be obtained from accountants, lawyers or bankers. The management body can also request input from municipal councils or the department.
- A copy of the annually revised business plan should be provided to the Housing Advisor as soon as possible to enable the department to assist the management body in meeting its goals and objectives.
- An Executive Summary may also be included in the business plan. The Executive Summary is a high-level overview of the contents of the business plan and the management body’s goals and strategic initiatives:
 - Brief description of the organization;
 - An organizational chart with brief position descriptions and relationships to other positions;
 - Mission and direction of the management body;
 - Customers to be served;
 - Opportunities for change;
 - Opportunities for growth;
 - Implementation strategy;
 - Financial summary outlining budget, estimated revenues and expenditures.

- The management body's business plan should support the following concepts:
 - Support sustainable and affordable housing accessible to those in need;
 - Allow for community-based decision making;
 - Maximize accountability;
 - Promote efficiency and effectiveness;
 - Respond to customer needs;
 - Respond to current and changing housing environment (Environmental Scan);
 - Encourage dialogue and partnerships among all communities, customers, other organizations and governments (Plan Development);
 - Meet financial targets;
 - Be practical and achievable.
- As a public document, the business plan should be posted on the management body website once approved by your Board. Management bodies should note that, while government is one of its key stakeholders, it is not the only stakeholder and so the business plan should be written to provide information to a wider audience.

See also

- [Reporting requirements](#)

Insurance

Authority

[*Management Body Operation and Administration Regulation*](#)

- s. 34 insurance a management body is required to maintain
- s. 35 Indemnification of board members

Ministerial Order H:042/17 -Insurance

Intent

- A management body is required to insure its operation and administration of all housing accommodation with an insurer licensed in Alberta in an amount satisfactory to the Minister.

Policy requirements

A management body must obtain the following insurance:

- **Comprehensive general liability (CGL) coverage**

The management body must maintain a minimum of \$5,000,000 per occurrence against bodily injury, property damage, and insurance coverage.

- **Director and officers (D&O) liability coverage**

Directors' and Officers' (D&O) liability coverage is separate from CGL.

Note: Ensure the Board understands their role of governing and the liability risk of becoming too involved in administration vs. governance. A board too involved in administration may create grey areas for insurance coverage.

- **Crime insurance coverage**

The management body must maintain a crime insurance policy that includes dishonesty coverage for employees, directors and officers. The coverage amount depends on the size of the management body and risk of loss, but a minimum of \$50,000 is recommended.

- The management body should inform its Housing Advisor of any occurrence or suspicion of such incidents.

- **Automobile liability insurance coverage**

The management body must maintain a minimum limit of \$2,000,000 liability on company vehicles that do not transport clients and a minimum \$5,000,000 liability, including the SEF 6c endorsement, for vehicles used to transport clients.

- **Indemnification of board members**

Section 35(2) of the *Management Body Operation and Administration Regulation* provides that a management body may indemnify a board member under the *Business Corporations Act* if a majority of the other members of the board agree to it.

- **Building insurance coverage**

Management body (or municipality) owned property

- The owner of the building must maintain adequate insurance to cover the loss and replacement of any and all property that it owns or is obligated to insure. In the case of a property that is owned by two or more parties, the owners must decide who will insure the entire building. Splitting insurance is not recommended.

Provincially owned projects

- Property coverage is maintained by the department through Risk Management and Insurance (RMI) on buildings owned by the Province, with a \$5,000 per occurrence deductible for all property losses. If the amount of the loss or damage is \$5,000 or less, it is to be absorbed within the management body's operating budget. If the amount of loss or damage is greater than \$5,000, a claim for reimbursement can be made (see Insurance claim process section).

Note: The Province does not insure properties under Rural and Native Housing. Any damage to these properties would require Capital Improvement funding from the department.

Tenants Insurance

- A management body cannot make tenant insurance mandatory.

See also

- [Insurance claim process](#)



MINISTERIAL ORDER NO. H:042/17
DEPARTMENT OF SENIORS AND HOUSING
PROVINCE OF ALBERTA

I, Lori Sigurdson, Minister of Seniors and Housing, pursuant to sections 34(1) and 34(6) of the *Management Body Operation and Administration Regulation (AR 243/94)*, as amended, under the *Alberta Housing Act*, make the following order:

1. For the purposes of section 34(1) and 34(6), the insurance amounts satisfactory to the Minister are prescribed in the attached Appendix.
2. This Ministerial Order comes into effect on the day it is signed.

Dated at Edmonton, Alberta the 4th day of December, 2017.

Lori Sigurdson
Minister of Seniors and Housing

Appendix to MO No. H:042/17

<i>Management Body Operation and Administration Regulation reference</i>	Minimum insurance amount required
Section 34(1) – general liability insurance	\$2,000,000 per occurrence, with a general aggregate of at least \$5,000,000
Section 34(6) – automobile liability insurance	\$2,000,000 per occurrence

Insurance claim process

Authority

[Management Body Operation and Administration Regulation](#)

- s. 36 – Claims by and against management body
- s. 37 – Loss or damage to Property

Policy requirements

- In an **emergency** the management body must first take whatever **immediate** action is necessary to prevent further loss or damage to property and injury. This could include contacting the appropriate emergency authority, e.g., fire department, ambulance, etc.
- Management bodies must immediately notify the Minister (of the responsible department) of:
 - any loss or damage to the housing accommodation (property of the Crown) it operates and administers, and
 - any liability claim made by or against the management body that could affect the Crown.
- It has been delegated that notification of the above incidents is to be made to the **attention of the Insurance Coordinator**.

Claims for reimbursement of losses or damages

- If the amount of the loss or damage is \$5,000 or less, it is to be absorbed within the management body's operating budget (\$5,000 is the deductible limit for Alberta Social Housing Corporation (ASHC) owned properties). If the amount of loss or damage is greater than \$5,000, the entire amount can be claimed for reimbursement (excluding GST).
- **Every** incident of property loss, damage over \$5,000 and all liability claims by, or against, a management body **are to be reported** as soon as possible after the incident occurs to the **Insurance Coordinator: Randall.Collett@gov.ab.ca**.
- In the case of property damage to an ASHC owned property, the management body must complete an **Accident, Loss or Damage Report (ALDR)** (see attached) and email it to **Insurance Coordinator: Randall.Collett@gov.ab.ca**. Copies of the ALDR form can be obtained from the Insurance Coordinator

Note: the Province does not insure properties under the Rural and Native Housing Program due to the high cost of insurance for these types of properties. Any damage over \$5,000 to these properties would require a request for Capital funding from the department.

- **All incidents involving a liability claim** where the management body is dealing with its insurance agency, and there is no civil action underway, **must also be reported to the department**.

Practice considerations

- The management body should **not admit to or imply any liability or responsibility for the incident**, which could expose it or the Crown to risk or obligation. In addition, the management body should **not offer or give any type of compensation** to any person for injury or damage allegedly caused by its negligence.
- After initially reporting the incident to the Insurance Coordinator, the management body should make every effort to investigate each incident to determine the cause and amount of the loss or damage, and the possibility of recourse, e.g., claiming the loss under a tenant's insurance coverage.
- Any **decision to waive the opportunity to collect damages from third parties will be made by the department** in consultation with Risk Management and Insurance (RMI). The management body should include any relevant information that may affect such a decision, along with any recommendations that the management body board may have, on the ALDR.

- Once the insurance coordinator is advised of the incident they will:
 - notify the management body's Housing Advisor and forward the ALDR to RMI,
 - conduct follow-up investigation as required, and
 - keep an open line of communication between all parties throughout the claim process.
- Risk Management and Insurance (RMI) will:
 - appoint an insurance adjuster and/or solicitor, if required;
 - determine the validity of the claim and amount of coverage based on the adjusters report;
 - recommend to the Ministry restitution of loss or damage of property exceeding \$5,000 (excluding GST);
 - once the claim has been approved, RMI will hire contractors to complete the repairs or will work with the management body to have the repairs completed; and
 - send the settlement payment, if necessary, to ASHC or the management body.
- A file will be opened and held in abeyance for three years in cases involving a liability claim where there is no civil action underway, in the event civil proceedings are launched by complainants against the management body and the Crown at a later date.
- Throughout the claim process, all parties involved (which may also include an appointed solicitor and/or adjuster) will work together as required to ensure that repairs or replacement of Crown owned property are completed cost-effectively and satisfactorily. If the management body has any questions or concerns during the claim process, it should contact the **Insurance Coordinator: Randall.Collett@gov.ab.ca**.
- Tenants should be informed that they are responsible for obtaining their own insurance coverage for water damage, vandalism, fire and theft of their own contents. The tenants should also be encouraged to obtain liability insurance for their own protection. If an accident or loss related to the rental unit is due to tenant negligence, **the tenant or the tenant's insurance company may be required to pay damages.**

See also

- [Insurance](#)

Sample: ALDR insurance form



Housing Division
Seniors and Housing

Accident, Loss or Damage Report

All accidents or losses are to be reported on this form. Where a fatality, serious injury or damage to property in excess of \$ 20,000 occurs, report immediately to the email address below with this completed form.

Send to: Housing Division – Insurance Coordinator: randall.collett@gov.ab.ca

Telephone: 780-422-8512

Name of Management Body				
Address	Street	City/Town	Province	Postal Code
Name of Person Reporting Incident		Title	Phone Number	Email
Name of Housing Advisor		Has Housing Advisor been notified?		Date of Notification
		<input type="checkbox"/> Yes <input type="checkbox"/> No		
Name of Legal Council (if applicable)		Phone Number	Email	
Address	Street	City/Town	Province	Postal Code
Does Tenant/Lessee have Property and Liability Insurance Coverage?		<input type="checkbox"/> Yes	<input type="checkbox"/> No	If yes, provide the following information
Name of Insurance Company and/or Broker		Phone Number	Email	
Address	Street	City/Town	Province	Postal Code

INSTRUCTIONS

- If the incident involves damage or loss involving any buildings, fixtures or property owned by the Crown, complete Section 1.
- If the incident involves personal injury or damage to property of others, complete Section 2 on page 2.
- If the incident involves both of the above, complete both Sections 1 and 2.

SECTION ONE (Use bottom space on Page 2 of this form to describe the accident or loss in full detail.)

Date of Occurrence (Month in full, day, year)	Time of Occurrence	Type of Property (e.g. Single Family, Duplex, Apartment, Lodge, etc.)		
	: a.m.			
	p.m.			
Specify Location of Loss/Damage (e.g. Hallway, Entrance etc.)	Address of Property (Include Building Name and Postal Code)			
Type/Extent of Damage				
Cause of Damage			Estimated Cost of Repair	
			\$	
What authorities were notified?	<input type="checkbox"/> Police	File number	<input type="checkbox"/> Fire Department	File number
What type of action was taken?				
Is Property Leased FROM Others?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	If Yes provide the following information and attach a copy of the Lease:	
Name of Owner				
Address	Street	City/Town	Province	Postal Code
Is Property Leased TO Others?		<input type="checkbox"/> Yes	<input type="checkbox"/> No	If Yes, provide the following information
Name of Tenant/Lessee				
Address	Street	City/Town	Province	Postal Code

Authorized Signature
For Management Body

Date Report Completed

Operational reviews

Authority

[Alberta Housing Act](#)

s. 9 – Inspectors

Intent

Operational reviews give management bodies and the department an opportunity to review and discuss the social housing portfolio under the operation and administration of the management body by:

- Providing a method for the department to review the management and maintenance practices of management bodies and to make comments and/or recommendations, which may assist in day-to-day operations;
- Determining whether management bodies are operating within the requirements of the Act and Regulations and other relevant legislation;
- Soliciting feedback from management bodies on current housing legislation and policies;
- Making it possible for the department to learn about good ideas that can be shared with other management bodies;
- Providing the management body with best practice guidelines; and
- Discussing and following-up on any concerns raised by the auditor regarding financial matters.

Policy requirements

- Management body consent is required to conduct an operational review when requested by department staff.
- At the time of operational review, management bodies are to provide department staff with all administration records relevant to the Alberta Social Housing Corporation owned or supported portfolio, including but not limited to contracts, tenant files, rent roll, tenancy agreements, applications, income reviews, waitlist, insurance documentation, financial reports, board minutes, policy manuals, inventory listing, and maintenance records.
- On completion of the review, the department's review team will meet with the management body Board Chair and Chief Administrative Officer (CAO) to discuss the findings and answer any questions or concerns.
- A written report of the review will be completed by the department's review team and a copy will be forwarded to both the Board Chair and the CAO for information and/or action, if required. If any items noted in the review contravene legislation, the management body will be required to provide a written response to its Housing Advisor indicating how and the timeframe within which, each item(s) will be addressed.

The Minister may order a special inspection of any management body on the advice of the Deputy Minister, on the request of a board member of the management body or on the request of the majority of the residents of the housing accommodation.

Practice considerations

- The CAO should provide department staff with a workspace for the duration of the operational review, ideally separated from management body staff.
- Management bodies should flag or bookmark certain documentation (to be identified prior to the review) ahead of time to assist department staff in expediting the review process.
- If the management body Board Chair is unavailable, any board member may represent the board at the concluding meeting.

See also

- [Complaints about a management body](#)
- [Management body policies](#)
- [Management body board](#)

Complaints about a management body

Authority

[Alberta Housing Act](#)

s. 9 Inspectors

Intent

Occasionally complaints may arise about a financial, administrative, operational or any other matter connected with a management body regarding its management of the housing accommodation under its authority. Complaints may be made directly to the management body or the department by telephone or in writing.

Policy requirements

- The management body does not have to create a policy regarding how to address complaints, but it is highly recommended.
- The Board must develop and evaluate all policies and programs of the management body.

Practice considerations

- Management bodies should have a policy or procedure in place to address complaints from staff, tenants, or third parties to ensure all complaints are dealt with in a fair, timely and objective manner.
- This policy should indicate what steps the person issuing the complaint is to take. An example of this would be a requirement to contact the manager first, followed by the Chief Administration Officer (CAO), then the board.
- An appeal process should also be developed; which may require any appeal to be made in writing to the Board of Directors.
- Generally, complaints fall into one of two categories:
 - A result of a policy, procedure, practice or standard under the authority of the management body and can be dealt with by the management body;
 - A result of a policy, procedure, practice or standard that contravenes the statutes of Alberta or Canada that needs to be dealt with by the department or the appropriate regulatory body.
- The department may conduct a general inspection and/or a special investigation depending on the severity of the complaint.
- Once the department receives the complaint in writing, it will assess the validity and seriousness of the complaint. The department will discuss the complaint with the CAO or Board Chair and discuss what actions are necessary.
 - If the department feels further action is necessary, it will prepare a letter to the Board Chair requesting corrective action be taken and to advise the department of what those actions will entail.
 - If the department feels corrective actions did not take place, the department may conduct a general investigation, which could include the RCMP, Medical Health Officer, Local Fire Chief, etc.
 - If after this investigation, the corrective action has not been taken, the Minister may request a special investigation under Section 9(2) of the Act. This special investigation can summon and ensure the appearance of any persons as a witness and require them to give evidence under oath and produce any documents, papers, etc., with the same privileges and immunities as a Judge in the Court of Queens Bench.

See also

- [Operational reviews](#)
- [Management body policies](#)
- [Management body board](#)

Protection for Persons In Care Act

Authority

[Protection for Persons in Care Act](#)

Intent

The *Protection for Persons in Care Act* (the “PPC Act”) applies specifically to lodge accommodations management bodies operate under the *Alberta Housing Act*.

The PPC Act ensures and promotes the safety of adults in care by making it mandatory for anyone to report incidents for which they have reasonable and probable grounds to suspect there is, or has been, abuse against a client.

Policy requirements

- Management bodies must maintain a reasonable level of safety for its residents and take reasonable steps to protect residents from abuse. As well as take all reasonable steps to provide for the immediate safety and security of a resident in respect of whom a report of abuse is made and for any other residents who may be at risk.
- Management bodies operating lodge accommodation are responsible for ensuring they are familiar with the PPC Act, as well as other regulations that apply to management bodies.
- Management bodies should understand what is defined as abuse under the PPC Act so they may identify it, if it occurs.
- If the management body has reasonable and probable grounds to believe that abuse is occurring, or has occurred, it must be reported as per the requirements in the PPC Act.
- Management bodies must comply with whatever recommendations or directives are contained in the Protection for Persons in Care (PPC) Director’s decision resulting from any investigation, unless appealed.

Practice considerations

Communication

- Make the PPC Act available to residents, board members, staff, volunteers, visitors, family members and service providers by:
 - Displaying Protecting People in Care posters in areas in each facility where they will be seen by everyone entering. These posters may be downloaded and printed [here](#).
 - Ensuring information posters and brochures are available for distribution. They may be downloaded and printed [here](#).

Education

- Conduct training sessions for board members, staff and volunteers so that they are aware of the Act and the appropriate steps to identify and report any abuse.
- Require every successful applicant for employment and every new volunteer (including juveniles under the age of 18) to provide a criminal records check.
- Management bodies may use their discretion to determine frequency or requirement of additional criminal record checks after the initial check.

See also

- Protection for Persons in Care [website](#)

Occupational health and safety

Authority

[Occupational Health and Safety Act](#)

[Occupational Health and Safety Regulation](#)

[Occupational Health and Safety Code](#)

Intent

Management bodies that employ staff should be familiar with legislation governing health and safety issues.

Policy requirements

- Employers and staff must comply with the Occupational Health and Safety legislation and codes listed above as they pertain to their operations.

Practice considerations

- Employers should regularly review the impact of the legislation and safety codes on their operations.
- As part of any employee's orientation, employees should be provided with this legislation so they are aware of their rights and responsibilities under the legislation.
- Copies of the legislation should be readily available and accessible in the workplace.
- The OHS Code and safety bulletin with code highlights can be downloaded [here](#).
- OHS training is available through a variety of organizations, including educational institutions.

Alberta employment standards

Authority

[Alberta Employment Standards](#)

Intent

Management bodies' staff should be familiar with provincial employment standards rules.

Policy requirements

- Employers and staff must comply with the provincial employment standards rules which pertain to their operations.
- These standards include topics such as:
 - Hours of work
 - General holidays and vacations
 - Overtime pay
 - Job-protected leaves
 - Deductions from earnings
 - Terminations and temporary layoffs
 - Employment laws.

Practice considerations

- In addition to following the minimum requirements in the Employment Standards Guide, the management body should develop its own wages and benefits policies to assist it in providing employees with an equitable compensation plan. The objectives of a wages and benefits plan should be to:
 - Provide a better understanding of the principles of wage administration for those responsible for its application.
 - Help the chief administrative officer and board members translate the results of performance reviews into meaningful wage adjustments for each employee.
 - Maintain wage levels consistent with those of other similar organizations.
- Employers should regularly review the impact of employment standards rules on their human resources.
- As part of any employee's orientation, employees should be provided with the employment standard guidelines so that they are aware of their rights and responsibilities under the rules.
- Alberta employment standard rules can be found at [Alberta employment standards rules | Alberta.ca](#) including downloadable info sheets that could be readily available and accessible in the workplace.



Section 4: Financial administration

Operating budgets

Authority

[Alberta Housing Act](#)

s. 4 Financial Assistance

[Management Body Operation and Administration Regulation](#)

s.16 to 28 Business and Financial Operation and Administration

Intent

Management bodies receive annual operating budgets for their Community Housing Provincially Owned, Community Housing Municipally Owned, and Seniors Self-Contained programs prior to the start of the upcoming fiscal year. Management bodies manage their portfolios within operating budgets approved by the Minister.

Practice considerations

Business plans

Management bodies submit an annual business plan to the department in a form and manner satisfactory to the Minister. Business Plans are compiled, reviewed, and assessed by Seniors and Housing staff in the preparation of annual operating budgets and budget target submissions to Treasury Board and Finance.

The annual plan must include the following:

- Proposed three year operating budget reflecting the operating “needs” of maintaining the portfolio. Changes in submitted annual budgets must be fully justifiable to assist Government in understanding how current levels of overall Alberta Social Housing Corporation (ASHC) budget funding can be allocated to management bodies based upon their individual need.
- Five year capital plan
- Other information required by the Minister

Budget approval

All expenditures to be made in a fiscal year will be included in the operating or capital budget that has been approved by the Minister.

Management bodies will be advised of the Minister’s decision in writing. A signed copy of the budget letter is forwarded to the management body indicating approved budgets for Social Housing, Lodge Assistance Program (LAP), Rent Supplement Program (RSP), and Capital Maintenance Renewal (CMR) programs, as applicable.

Management bodies allocate the approved annual operating budgets amongst their community housing, and seniors self-contained housing projects (“Site Level Budget”). Site Level Budgets will only be accepted when the net roll up of projects equals the approved deficit or surplus budget as provided by the Minister. Approved operating budgets are only eligible for allocation towards active housing projects in Social Housing programs that fall under the *Alberta Housing Act*. This budget does not apply towards other housing programs offered by the management body.

Site Level Budgets must be returned to the Ministry within three months following the receipt of approved budget letters. This information is vital for the Housing Division to understand the management body’s annual forecast of the Social Housing programs.

Operating grant

Management bodies with an approved net deficit budget for Social Housing are provided a quarterly operating grant equal to 25% of its total annual operating deficit. Grant payments are funded within the first two weeks of each quarter:

- January, April, July, October

The maximum operating grant will not exceed the approved budgeted operating deficit. Budget amendments are only available if extraordinary circumstances arise. Requests for budget amendments must be submitted to the management body's Housing Advisor for review. If approved, management bodies operating in a deficit will be notified via letter and will receive any applicable funding shortly thereafter.

Other information

Tenant social club/association grants

- The department will consider grants to tenant social clubs or associations as an eligible operating expense under account number 520070 Resident/Volunteer Programs provided that:
 - the management body board has approved each individual grant, and
 - it does not exceed \$10.00 per unit per year in any given project.
- When a management body develops a policy to elevate requests for financial grants for social club/associations, the following can be considered:
 - Is membership open to all tenants?
 - What costs are considered appropriate for grant funds e.g., office supplies, program expenses etc.?
 - What accountability will be imposed on the group for the funds?
 - How will the management body monitor the group's use of the grant funds?
- Any costs relating to social activities/purchases for tenants and paid for by the management body must be accounted for in this category. These costs include, but are not limited to:
 - Tenant field trips
 - Tenant luncheons
 - Tenant bingos
 - Tenant equipment purchases
 - Tenant classes
 - Funds provided to Tenant Social Clubs etc.

See also

- [Business plan guidelines](#)
- [Reporting requirements](#)
- [Management Body Polices](#)

Capital maintenance and renewal budgets

Authority

[Alberta Housing Act](#)

s. 4 Financial Assistance

[Management Body Operation and Administration Regulation](#)

s.16 to 28 Business and Financial Operation and Administration

s.29 to 31 Operation and Administration of Housing Accommodation

Intent

The purpose of the Capital Maintenance and Renewal (CMR) program is to undertake projects that are intended to protect the integrity of the existing housing portfolio regulated under the *Alberta Housing Act*, including the community housing, seniors self-contained apartments and seniors' lodges, through planned repair, replacement and maintenance.

Maintenance requirements include those that sustain, improve functionality and reduce the overall deferred maintenance. Maintaining housing at an acceptable condition also enables other positive social outcomes.

Practice Considerations

Funding

Funding for the CMR program is provided through the Capital Budget. The funding is comprised of both Capital Investment Funding and Capital Grant Funding.

Capital Investment Funding is used for ASHC-owned facilities, and is amortized on the ASHC financial statements. Funding may span fiscal years, and is required to be accounted for in the fiscal year in which the work was completed.

Capital Grant Funding is used for ASHC-supported (municipal or housing provider-owned facilities), and is shown as an expense on the ASHC financial statements. Funding may also span fiscal years.

Capital projects are identified through the management body's Business Plan. Projects are approved based on prioritization ranking, up to the maximum budget amounts identified through the Capital Plan. If approved, management bodies will be notified and the work can commence.

Policy Requirements

Routine maintenance and/or projects costing less than \$5,000 are not included in this program. These projects are funded through the annual operating budget.

Eligibility Criteria

To be eligible for capital funding through the CMR program, projects must be at least \$5,000 in value AND meet the following criteria:

- Projects upgrade or replace base building systems and building service equipment, including but not limited to: heating, ventilation, roofing, life safety, elevators, building envelope., hazardous materials removal, and energy efficiency initiatives are eligible;

- Emergencies requiring the immediate replacement of failed building components needed to keep the building safely in operation;
- Demolition of buildings that are not being sold due to condition, where approval is granted, and are not being replaced through an approved major capital project; or
- Functional upgrades or renovations which reduce deferred maintenance and/or enhance the functionality of the building.

See Also:

- [Funding to plan or build affordable housing](#)

Appendix 5: Chart of accounts

Management body statement of financial position chart of accounts

Account Number		Account Description
Assets		
Cash & Cash Equivalents		
100180	Security Deposit In Trust	Required by the Provincial " <i>Residential Tenancies Act</i> " and used to hold tenant security deposit funds that are payable to management body tenants.
100210	Bank Accounts	Additional accounts can be created between 100210-100219 for additional bank accounts, as required
100300	Petty Cash	Petty Cash fund is a small amount of cash kept on hand to pay for minor expenses.
105020	Investments, Short Term	Investments, short term in nature
Accounts Receivable		
120020	Accounts Receivable	Sub-ledger receivable to track various receivables from tenants/residents
120025	A/R Cash Control	Accounts Receivable Cash Control
120060	A/R From Gov't Departments	Due from Municipality, Provincial, or Federal Governments
120070	GST	GST Input Tax Credits, Public Service Bodies Rebates due
120110	Employee A/R	Accounts Receivable from employees
120210	Due From Intercompany	Account required to perform intercompany Inter/intra transfers (contra account is 202210)
120620	Other	Accrued interest receivable, Insurance claims
125010	Allowance For Doubtful Accounts	Allowance for Doubtful Accounts
127010	Prepaid Expenses	Prepaid insurance expenses, annual maintenance expenses, membership fees, etc.
Long Term Receivables		
132000	Fund Balancing	Fund balancing
147010	Loans Receivable	Loans receivable, long term
147070	Notes - Promissory Note	Notes - Promissory Note
162010	Deferred Charges	Deferred Charges
149570	Inventory	Such as food, maintenance equipment, assets held for sale, etc.
140100	Other Assets	Uncategorized assets
Capital Assets		
*All furniture, equipment, vehicles, machinery, computer hardware and software with a value of \$5,000 or more that are approved for purchase with project funds. Does not include items that are permanently attached to (ex: make-up air units), or modify the structure of (ex: adding a security phone system) provincially owned buildings. Instead, these types of expenditures should be included in the 530000 (operating maintenance) or 591000 (extraordinary expense) accounts.		
164010	Land	Cost of land
165010	Buildings	Cost of buildings: purchased, new construction or new renovation
166010	Equipment	Cost of equipment (e.g. Bobcat, commercial equipment)
167010	Vehicles	Cost of vehicles

Account Number		Account Description
168010	Furniture & Fixtures	Cost of furniture and fixtures (e.g. major appliances)
169010	Other	Cost of other purchased assets not previously categorized (computer equipment)
170010	Leasehold Improvements	Cost of leasehold improvements
171010	Work In Progress	Work in Progress (WIP)
Accumulated Amortization		
165110	Buildings, AA	Accumulated amortization of buildings
166110	Equipment, AA	Accumulated amortization of equipment
167110	Vehicles, AA	Accumulated amortization of vehicles
168110	Furniture & Fixtures, AA	Accumulated amortization of furniture & fixtures
170110	Leasehold Improvements, AA	Accumulated amortization of leasehold improvements
169110	Other, AA	Accumulated amortization of other capital assets not previously categorized
Liabilities		
Current Liabilities		
* Amounts payable within the calendar year		
200010	Demand Bank Loans	Demand Bank Loans
201010	Accounts Payable	Sub-ledger payables
201110	Accounts Payable - Other	Other accounts payable including accrued liabilities
201120	A/P - Sales & Rentals	Accounts Payable - Sales & Rentals
201130	A/P - Mortgage	Accounts payable - Mortgages
201140	A/P Taxes Payable	E.g.: Amounts owing to CRA for payroll source deduction
201150	Accrued Debt Interest	Accrued debt interest
201160	Accrued Payroll	Accrued payroll
201170	Accrued Vacation	Accrued vacation
201200	Accrued-Supplies And Serv	Accrued liabilities for supplies and services
201210	Accrued Liabilities - Grants	Accrued liabilities - grants
201220	Accrued Liabilities - Capital	Accrued liabilities - capital
201230	Accrued Liabilities - Other	Accrued liabilities - other
201240	Gst Payable	GST payable
201250	Holdback Liability	Holdback liability
202210	Due To Intercompany	Account required to perform intercompany Inter/intra transfers (contra account is 120210)
203010	Damage / Security Deposit	Damage and security deposit sub-ledger
203020	Security Deposits	Damage and security deposit sub-ledger
203030	Other Deposits	Other deposits held for pets, keys, storage rooms, swipe cards, FOBS, etc.
204010	Due To Government	Balances owing to Government at year end.
205010	Deferred Revenue	Reporting of revenues not yet earned (deferred grant funding, future rent collected)
206010	Deferred Contributions	Deferred contributions
207010	Current Portion Of LTD	Current portion of Long Term Debt
Long Term Liabilities		
*Amounts due to be paid beyond the current year		
205010	Rent Supplement Advance	Funds held in reserve to support timing of subsidies paid to tenants for the Rent Supplement program

Account Number		Account Description
206010	Deferred Operating Reserve Fund	Funds held in reserve for current year operating expenditures as instructed by Seniors and Housing. Ex: surplus carryovers
260010	Long Term Debt Payable	Long Term Debt Payable
261010	Deferred Capital Contributions	Deferred Capital Contributions
261110	Unamortized Def. Cap. Cont.	Unamortized Deferred Capital Contributions
265000	Debentures Payable	Debentures payable - GOA specific acct required
262000	Restricted Operating Reserve Fund	Funds held in reserve to support cash flow or as instructed by Seniors and Housing. Amounts spent must be replenished before the end of the reporting period.
Net Assets		
380010	Investment In Capital Assets	Separate account for recording capital purchases less accumulated amortization and any indebtedness related to capital assets. Segregates the equity in capital assets from operating surplus.
381010	Restricted Net Assets, Internal	Restricted Net Assets, Internal
381110	Restricted Net Assets, External	Restricted Net Assets, External
385000	Accumulated Surplus	Total revenue less expense and adjusted for remittances to Seniors and Housing. If the year-end balance is negative ("debit balance"), an explanation for the overage is required
Revenue		
400000 - Rent Revenue		
400100	Rent	Revenue obtained from leasing of rental units to residents
400150	Lodge Fees	Fees recovered for bulk meal, housekeeping & rec activities services
400200	Rent Rebates	Return of resident rent
400300	Rent Subsidy	Assistance to tenants for rent purposes
400400	Sundry Rent	Other rent revenue received
410000 - Resident Services		
410010	Parking	Leasing of parking stalls. Parking must be fully recovered from tenants.
410060	Laundry	Laundry revenue services
410090	Utility (Electricity) Recovery	If the building is bulk metered, the guideline for recovery is 80% of electricity costs for the whole building (including suites, common areas available to residents, exterior lighting, car plug-in's, etc.).
470040	Cable TV Recovery	Monies recovered from tenants for cable TV. Cable TV, if provided, must be fully recovered from tenants.
410130	Tenant Meal Service	Revenues from tenants for meal service
410140	Sundry Resident	Other resident services charged
410160	Tenant Maintenance Recovery	Monies recovered for repairs & maintenance services charged back to tenants
420000 - Non Resident Services		
420010	Commercial Rent	Revenue obtained from commercial space
420020	Other Commercial Recovery	Monies recovered from commercial tenants
420030	Facility Rental	Rental of common area space, hairdresser, hospitality room rental, percentage for fee of service, etc.
420040	Meals On Wheels	Meals provided to tenants, guests, and or other community support initiatives
420050	Other Meal Services	All services provided to guests, staff and canteen services
420060	Tuck Shop	General Store selling product that meets the general needs of guests, staff, tenants

Account Number		Account Description
420070	Catering	Services provided to support facility rentals and or other community support initiatives
420080	Satellite Revenue	Satellite company contract providing usage of limited roof space for satellite setup, and operation.
420090	Sundry Revenue	Other revenue related to non-resident services.
420100	Room Rental	Ex: B&B or overnight rental
430000 - Grants		
430010	ASHC Grants - Deficit Funding	Grants received for Provincial Governments' portion of operating deficits
430020	ASHC Grants - Maintenance	Provincial grant provided to address maintenance issues
430030	ASHC Grants- Interest Subsidy	Provincial grant provided for interest subsidy.
430040	ASHC Grants- Grants For Restricted Purposes	Provincial grant provided by Seniors and Housing that is restricted as instructed by Seniors and Housing. It is recognized as revenue in the same period as the related expense. Examples include: Surplus carryovers, Capital Maintenance & Renewal grants or special purpose grants.
430050	ASHC Grants - LAP Grant	Provincial grant provided under the Lodge Assistance Program
430060	ASHC Grants - Rent Supplement Admin	Grants - Rent Supplement administration revenue
430100	Provincial Grants	Summarized Provincial grants
430110	Provincial - Homeless Grants	Provincial Grant provided for Homeless Programs.
430120	Provincial - Other Grants	Other grants provided by provincial entities other than the Alberta Social Housing Corporation
431000	Federal Grants	All grants managed and distributed by the Federal Government
432000	Municipal Grants	All grants managed and distributed by Municipal governments
433000	Other Grants	Other grants not specified above
450000 – Operational Funding		
450010	Health Funding	Program funding from Alberta Health Services
450020	Social Services Funding	Program funding from Social Services
450030	Other Funding	Program funding from other sources
460010	Requisition Revenue	Requisition of funding from Municipalities
470000 - Management and Administration		
470010	Property Management Fee	Revenue from property management services
470011	SL Management Fee	Supportive Living management fee
470012	Project Coordination Mgmt Fee	Project coordination management fee
470013	Affordable Housing Mgmt Fee	Affordable Housing management fee
470014	Gov. Mgmt Fee	Government management fee
	Central Administration Fee	Costs recovered for administrative costs
	Central Maintenance Fee	All revenue resulting from labour and operating expense recoveries from Social Housing Programs
470020	Inter Company Recovery	Monies recovered internally for expense allocations related to Social Housing Programs.
470030	Insurance Recovery	Monies recovered from insurance claims
470050	Maintenance Recovery	Monies recovered for repairs, maintenance services
470090	Gain Or Loss On Sale Of Capital	Gain or loss on sale of capital asset
470110	NSF/Late Fees	Revenue from recovery of bank charges from clients (non-sufficient funds)
470120	Recovery Of Bad Debt	Monies recovered from prior year(s) write-off

Account Number		Account Description
470130	Sundry Revenue	Other administrative revenues not specified above
475000 - Investment Income		
475010	Interest	Interest earned on investment (e.g. GIC, Short-Term Investments)
475030	Bond Amortization	Return on bond investment
475040	Gains And Losses On Investment	Gain or loss on investment
475050	Security Deposit Interest	Interest earned on security deposits taken from Tenants
475060	Other Investment Income	Other investment income
475070	Amort. Of Deferred Cap. Contribution	Recognition of capital funding as revenue over the amortization period of the capital asset
480000 - Charitable Revenue		
480010	Donations	Monies received from private donors
480020	Restricted Donations	Monies received from private donors with specific direction (externally restricted)
480030	Fundraising	Monies received from fundraising
480040	Sponsorship	Monies received from sponsorship
480050	Casino	Monies received from gaming (casino)
480060	Bingo	Monies received from gaming (bingo)
480070	Lottery	Monies received from gaming (lottery)
480080	Other Charitable Revenue	Other charitable revenues not specified above
480090	Endowment Interest	Interest earned on endowment contribution
Operating Expenses		
500000 - Taxes and Land Leases		
500005	GST	Net GST paid for purchases.
500010	Property Tax	Property taxes (excluding school taxes).
500020	Business Licenses	All charges relating to the payment of municipal business licenses, accommodation standards operating licenses.
500030	Local Improvement Charges	All charges relating to the payment for improvements to streets, lanes or other municipal services.
500040	Grants in Lieu of Property Taxes	Grants in lieu of property taxes.
500050	Land Leases	Land lease payments to the municipality.
510000 - Utilities		
510005	Heating	All charges for payment of fuel or natural gas to heat premises.
510010	Electricity	All charges for payments made to utility companies for electrical power.
510020	Water and Sewer	All charges related to payment of water and sewer charges, including pump outs of septic systems.
510030	Waste Removal	All charges related to costs for municipal or contracted garbage pick-up and recycling, including bulk lift services, dumping charges, disposal of hazardous materials, rental of bulk lift containers and purchase of garbage containers.
510040	Telephone	All costs for telephones, cell phones, pagers, elevators, fire safety systems, entry security systems, office phones and internet.
510050	Cable Television	All charges related to payment of cable TV charges. These costs must be fully recovered from the tenants that are receiving cable TV.
510060	Bulk Contract Expense	e.g. Bundled internet, phone, cable packages etc.

Account Number		Account Description
520000 - Operating		
520001	Food	All expenses related to the purchase of food for the purpose of providing food services, including beverages, freight, and transportation.
520010	Food Supplies	All charges for non-food items used in food preparation, including kitchen and dining room supplies, dishes, cutlery. (e.g. wax paper, plastic wrap, paper napkins etc.)
520020	Security Services	All charges related to security guard contracting.
520030	Cleaning	All charges related to cleaning resident rooms, common areas, kitchens, windows, draperies, purchase of linens, including contracted services, supplies and materials. Does not include salaries & wages.
520040	Equip and Furniture Purchases	Costs related to the purchase of non-capital items between \$400 to \$5,000. Ex: vacuum cleaners, mattresses, costs to reupholster furniture, janitorial equipment.
520050	Equip and Furniture Repairs	Costs related to repairs of operating equipment and furniture.
520060	Insurance	Costs related to all insurance costs except for vehicle insurance. (e.g. liability, boiler, fire and bonding insurance premiums)
520070	Resident / Volunteer Programs	Costs related to the purchase of materials, goods or services for resident/tenant relations and volunteer programs including grants to social clubs, resident transportation and tuck shops.
520080	Bad Debt Expenses	Costs related to unpaid rents including collection and legal fees.
520090	Publicity and Promotion	Advertising costs including yellow pages and online.
520110	Security Deposit Interest	All costs related to the payment of interest on the resident/tenant security deposits.
520120	Pest Control	Costs related to removal or eradication of pest infestations.
520130	Sundry	Nominal costs not identified elsewhere.
530000 - Operating Maintenance		
530005	Appliances	Costs related to the purchase and maintenance of appliances. Ex: small fridges, stoves etc.
530010	Building Safety and Security Systems	Costs related to maintenance and repair of the safety and security systems and annual inspections. Ex: fire alarm systems, door entry systems, fire extinguishers, emergency call systems, emergency lighting.
530020	Sundry	Normal maintenance costs not identified elsewhere.
530030	Vehicles	Costs related to the maintenance of vehicles, including insurance, fuel, maintenance, insurance and registration, lease fees, inspections, tire replacement, etc.
530040	Building Interior	Costs related to materials, services and contract labour for the repairs to the interior of the building other than major renovations for suites & common areas. Includes window coverings and lock sets.
530050	Building Exterior	Costs related to materials, services and contract labour for the repairs to the exterior of the building other than major renovations.
530060	Building Remediation	Costs related to asbestos and mold abatement in a project.
530070	HVAC (Heating Ventilation & Air Conditioners)	Costs related to service and repair for HVAC.
530080	Plumbing	Costs related to service and repairs for plumbing.
530090	Electrical	All charges for materials, supplies, services and contract labour for the building's electrical system.
530100	Grounds Maintenance	All charges for materials, supplies, services and contracts for repair or routine expenditures on grounds (landscaping, fertilizer, seed, salt, sand, bedding plants, snow removal, maintenance of parking lots, sidewalks, curbs, tree pruning, fence maintenance).
530110	Elevators	All charges directly related to elevator service (e.g. Inspections, repairs, licensing fees, maintenance).

Account Number		Account Description
530120	Maintenance Equipment	Costs related to repairs of maintenance equipment including maintenance equipment leases.
530130	Maintenance Equip. Purchases	Costs related to the purchase, rent or lease of non-capital items between \$400 to \$5,000. Ex: lawn mowers, snow blowers
530140	Maintenance, Tools and Supplies	Costs related for the purchase of items less than \$400. Ex: shovels, hammers, brooms, gloves, safety equipment.
530150	Central Maintenance Service	Fee for central maintenance workers performing maintenance on the building.
530160	Facility Condition Inspection	Facility Inspections and Planning
540000 - Charitable Expenditures		
540005	Charitable Expenditures	Costs associated with a fund development (fundraising and gaming) programs.
550000 - Human Resources		
550005	Salaries and Wages	Payment of salaries and wages for all employees of the organization.
551000	Benefits	All charges directly associated with statutory benefits (EI, CPP, WCB) and employee benefit programs (long-term disability, pension/RRSP, life insurance, dental, etc.)
552000	Contract Employment	Contracted employment services and Temp agency services.
553000	Personnel Recruitment	All authorized costs incurred to recruit new employees. Examples - newspaper ads, job fairs, background checks, travel and accommodation costs, etc.
554000	Staff Functions & Recognition	All approved costs related to staff social functions and approved employee recognition programs.
555000	Training and Development	All authorized costs directly related for attending seminars, workshops, training programs, classes and courses, professional development, including the cost of registration fees, tuition fees, books and related course materials.
556000	Health and Safety	All charges relating to purchases that affect the health and safety of employees. Examples - first aid supplies, work shoes, safety glasses, rubber gloves, hair nets, safety audits, etc.
557000	Legal Fees	Legal fees related to employee action
558000	Labour Relations	Union Negotiations, etc.
560000 - Administration		
560000	Office and General Admin	Costs related to regular office supplies and expenses. Ex: postage/courier, bank charges, stationery, staff supplies, name tags, supplies for office equipment, including photocopiers, etc.
560010	Office Rent	Costs related to the provision of administrative office space for administration of programs. Ex: utilities, insurance, building & equipment maintenance, etc.
560020	Office Equipment	Costs related to the purchase or lease of office equipment items between \$400 to \$5,000. Ex: computers, servers, printers, photocopiers, iPads, telephones
560030	Office Equip Repairs	All charges relating to costs for service contracts, repairs, routine maintenance, and support services to keep office equipment and furniture in good working order. Ex: typewriter, photocopier, office furniture and window coverings, calculator, building maintenance contracts, fax, etc.
560040	Vehicle and Travel	Payments for authorized travel, meals, hotel accommodation, including out-of-town meetings, mileage for manager and/or maintenance person's vehicle on project business.
560060	Board Expenses	Payments for authorized professional development, travel, meals, hotel accommodation, conferences & meetings and honorariums.
560081	Legal Fees	Costs associated for legal services incurred for the organization.
560082	Audit Fees	Costs associated for performing annual audit of financial statements.
560083	Consulting Fees	All costs incurred for consulting services provided by an authorized consulting firm or professional.

Account Number		Account Description
560090	IT Services	All charges for IT services including contracted support and software licenses.
560100	Management Fees	Management fees paid to the organization managing the property which is not owned by the management body or the ASHC.
560110	Sundry	Nominal costs not identified elsewhere.
560120	Accreditation	Cost associated with accreditation with various standards and operating licenses.
560130	Inter-Company Admin Fees	
560140	Central Admin Charges	Charges from municipal entities for administration services.
580000 - Health Expenditures		
Expenditures related to Health Services. Includes program support and other contracted expenditures.		
580100	Salaries - Administration	
580200	Salaries - Resident Care	
580300	Salaries - Therapeutic Services	
580400	Salaries - Clinical Supports	
581100	Benefits - Administration	
581200	Benefits - Resident Care	
581300	Benefits - Therapeutic Services	
581400	Benefits - Clinical Supports	
582200	Contract Emp - Resident Care	
582300	Contract Emp - Therapeu Services	
582400	Contract Emp - Clinical Support	
582500	Contract Emp - Physician	
585100	M & S - Health Admin Supplies	
585200	M & S - Resident Care Supplies	
585300	M & S - Therapeutic Services Supplies	
585400	M & S - Clinical Support Supplies	
590000 - Interest Expenses		
590005	Long Term Interest	
590100	Short Term Interest	
591000 - Extraordinary Expenses		
591005	Extraordinary Expenses	
592000 - Amortization		
592000	Amortization	
650000 - Reserves		
650100	Maintenance	The maintenance reserve is designated for major unforeseen maintenance expenditures.
650200	Technology	The technology reserve is designated for major expenditures on technology advancement and improvements
650300	Restricted Operating	The restricted operating reserve is designated for unforeseen expenditures
650400	Capital	The capital reserved is designated for major capital initiatives
650600	Sustainment	
650700	Debt Retirement	The debt retirement reserve is designated for repayment of mortgages as they come due. The reserve is funded by designated cash and income earned by it.
650800	Fund Development	The Fund development reserve is designated for funds raised by residents for resident program and other fund development initiatives, donations and specific bequests.

Account Number		Account Description
Capital Expenses		
Threshold for capitalization of a "unit" of Tangible Capital Assets (TCA) is \$5,000. A "Unit" of a TCA is considered to be a building, land, or an IT Project.		
600100	Building Safety and Security Systems	Examples include (not inclusive): Building Safety and Security Systems Accessibility upgrades (e.g. Ramps, etc.) Sprinkler system Mould / asbestos abatement Roof fall protection upgrades (installation) Security systems, Nurse call systems Fire alarms, fire panel replacement
600200	Building Interior	Examples include (not inclusive): Central kitchen upgrades, common area carpet, major bathroom upgrades Enlarging resident suites / bathrooms, hallway and balcony railings, insulation attic upgrade Stair replacement
600300	Building Exterior	Examples include (not inclusive): Brickwork, building parging, caulking, concrete, exterior doors, eaves & downspouts garage entrance upgrade, retaining walls, Roof repairs, siding, stucco, window replacement
600400	HVAC	Examples include (not inclusive): Air exchangers, boiler replacement, furnace replacement, hot water tank replacement make-up air units, plumbing piping, pumps replacement, water softener
600500	Painting	Examples include (not inclusive): Electronic door accessibility Emergency Exit Signs, Emergency Generator, Emergency Lighting, Emergency Strobe lighting
600600	Electrical	Parking lot - electrical lighting
600700	Grounds Maintenance	Examples include (not inclusive): Landscaping - grading Paving - parking lot Sidewalks - repair / replacement Sidewalks - senior accessibility Underground services / drainage repair
600800	Elevators	New elevators or upgrades

Restricted operating reserve fund (RORF)

Authority

[Management Body Operation and Administration Regulation](#)

s. 23 Limits on Reserve Funds

s. 26 Investments

Intent

The Alberta Social Housing Corporation (ASHC) allows management bodies to retain funds in a Restricted Operating Reserve Fund held within the ASHC. The Restricted Operating Reserve Fund is to assist management bodies with cash flow problems or as instructed by the ASHC. Funding is subject to the discretion of the ASHC.

Policy requirements

- **Use**

Management bodies may use a Restricted Operating Reserve Fund to support cash flow; however, any amount spent must be replenished before the end of the reporting period, unless special approval is granted by the department. If the use of these funds relate to unbudgeted expenditures, the management body must notify their housing advisor immediately to seek approval.

- **Investment of Reserve Fund**

The *Management Body Operation and Administration Regulation* identifies many ways the management body may invest its reserve fund until it is required. The investment vehicle chosen should be flexible enough to allow access for unforeseen circumstances, such as major maintenance emergencies.

- **Annual Audit Review**

The Restricted Operating Reserve Fund account is reviewed annually as part of the department's audit review process. To ensure compliance, the management body's reported balance at the end of the reporting period is to align with the expected balance held within the ASHC. The balance is also to be reported as a separate liability from other obligations/reserves. Any discrepancies or concerns should be brought to the attention of the management body's Housing Advisor.

Practice considerations

- Possible scenarios that may warrant the use of a Restricted Operating Reserve Fund include unanticipated emergencies, timing of maintenance/replacement costs due to seasonal change, or the payment of vendors and salaries if cash flow is a concern.

See also

- [Surplus funds](#)
- [Reporting requirements](#)

Surplus funds

Authority

[Management Body Operating and Administration Regulation](#)

s. 22 Transfer to Minister

Intent

Management bodies are provided annual operating budgets for the Community Housing and Seniors Self Contained Housing programs. All or any portion of the operating surpluses at the conclusion of the fiscal year should be returned to the Alberta Social Housing Corporation upon request.

Policy requirements

Transfer to minister

- Management bodies must hold surplus funds in trust until the transfer of all or any portion of the surplus is requested by the Minister. Management bodies shall not use any portion of the transferable surplus.

Practice considerations

Confirmation of operating surplus to transfer

- After audits are reviewed and reconciled, the department will send a letter to the management body to indicate what portion of the surplus funds must be returned, and, if applicable, how much can be carried forward and retained in their Deferred Operating Reserve Fund and spent in the following fiscal year.
- Surpluses not returned in a timely fashion may be subject to future budget funding being withheld or reduced.
- Any revenue or income received as a gift by the management body is not considered surplus.

See also

- [Restricted operating reserve fund \(RORF\)](#)

Reporting requirements

Authority

[Alberta Housing Act](#)

- s. 14 Auditor
- s. 15 Annual Financial Statements
- s. 16 Reports and Returns

[Management Body Operation and Administration Regulation](#)

- s. 16 Business plans

[Social Housing Accommodation Regulation](#)

- s. 1(1)(n) Total annual income – Non Senior Household
 - s. 1(1)(o) Total Annual Income – Senior Household
- Schedule B Part 1

Intent

A management body is required to submit financial reports, returns and other documents concerning the affairs of the management body that the Minister considers appropriate, and in the form and manner required by the Minister or under regulations.

- The Business Plan allows the management bodies to convey to its stakeholders and the community its strategic plans, goals, and the resources required to deliver its programs and mission. It is comprehensive in nature and includes all activities in which the management body is involved and which are under the Board's responsibility, including subsidiary companies.
- Management bodies allocate site level budgets amongst their community and seniors self-contained housing projects, using their approved operating budgets provided by the department.
- Year-to-date quarterly financial reports provide the department with important financial updates.
- Audited financial statements provide the department with information on the financial condition of the management body.

Policy requirements

Business plans

- Management bodies are required to submit an annual business plan to the department in a form and manner satisfactory to the Minister. The annual plan must include:
 - Proposed three year operating budget
 - Five year capital plan
 - Other information required by the Minister

Site level budgets

- The department provides management bodies operating budgets as soon as possible for the following fiscal year. Shortly after, management bodies are required to allocate site level budgets amongst their community and seniors self-contained housing projects.
- Approved operating budgets can only be allocated towards active housing projects in the social housing program. This budget cannot be applied towards other housing programs offered by the management body.

Quarterly reporting

- The management body is required to submit year-to-date quarterly financial reports in the form of a Statement of Operations.
- Year-to-date quarterly financial reports are due to department as follows:

<u>Year-to-Date Period</u>	<u>Submission Date</u>
January 1–March 31 (Q1)	April 30
January 1–June 30 (Q2)	July 31
January 1–September 30 (Q3)	October 31
January 1–December 31 (Q4)	January 31

Annual audited statements

- Management bodies are required by legislation to submit consolidated audited financial statements by March 15 of the following fiscal year.
- Annual audited financial statements must be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and Generally Accepted Auditing Standards (GAAS) accompanied by an audit opinion on whether the statements present the financial position of the management body fairly.
- In compliance with Section 14 of the *Alberta Housing Act*, auditors must also report on specified procedures of verifying tenant incomes and the provincial rent-to-income scale for housing programs. Sample sizes must be appropriate given risk and size of portfolio. Basic rent calculations should be in accordance with the *Social Housing Accommodation Regulation*.
- The auditor must be a member of Alberta’s recognized professional accounting body (Chartered Professional Accountants of Alberta) and cannot be a member of the board, officer, agent or employee of the management body. Management bodies are required to provide their auditor with access to all records and transactions necessary to complete the audit.
- Upon completion of the audit, one copy of the consolidated set of financial statements along with electronic templates provided by the department, related notes, independent report and management letter from the auditor must be submitted to the department for review by the March 15th deadline. Any delay in submitting audited financial statements may result in future grant funding being withheld.

Practice considerations

- Best practices suggest that, at a minimum, a public Business Plan contain the following sections:
 - Executive Summary
 - Accountability Statement
 - Portfolio Profile
 - Institutional Context
 - Plan Development
 - Environmental Scan
 - Goals, Strategic Priority Initiatives, Expected Outcomes and Performance Measures
 - Financial Plan and Forecasts
 - Capital Planning Strategy

- While the Alberta government is one of the management body's key stakeholders, it is not the only stakeholder and so the Business Plan should be written to provide information to a wider audience.
- Information regarding the quarterly reporting process and/or template is provided to management bodies prior to the first quarter deadline of the new reporting period.
- The department forwards an audit package to the management body in December with any applicable special instructions to the auditor.
- Additional reports such as waitlists, client profile, LAP grant, etc., may also be requested by the department.

See also

- [Business plan guidelines](#)
- [Operating Budgets](#)

Appendix 6: Quarterly reporting template

2XXX Quarterly Actuals

Organization: _____

Quarter: _____

Period: _____

REVENUE		Seniors	Family	Family Municipally Owned	Year to date total
400000	Rent				\$
410000	Resident Services				\$
42000	Non-Resident Services				\$
	Other Revenue				\$
Total Revenue		\$	\$	\$	\$

EXPENSES		Seniors	Family	Family Municipally Owned	Year to date total
500000	Taxes and Land Leases				\$
510000	Utilities				\$
520000	Operating				\$
530000	Operating Maintenance				\$
550000	Human Resources				\$
560000	Administration				\$
	Other Expense				\$
Total Expenses		\$	\$	\$	\$

Net Excess (Deficiency) of Revenue over Expenses from Operations	\$	\$	\$	\$
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Explanation: "Other"	<i>Please provide explanation as to the nature of amounts reported as 'Other Revenue' or 'Other Expense', if applicable</i>
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2XXX Quarterly Forecast

Organization: _____

Period: _____

REVENUE		Seniors	Family	Family Municipally Owned	Year to date total
400000	Rent				\$
410000	Resident Services				\$
42000	Non-Resident Services				\$
	Other Revenue				\$
Total Revenue		\$	\$	\$	\$

EXPENSES		Seniors	Family	Family Municipally Owned	Year to date total
500000	Taxes and Land Leases				\$
510000	Utilities				\$
520000	Operating				\$
530000	Operating Maintenance				\$
550000	Human Resources				\$
560000	Administration				\$
	Other Expense				\$
Total Expenses		\$	\$	\$	\$

Net Excess (Deficiency) of Revenue over Expenses from Operations	\$	\$	\$	\$
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Explanation: "Other"	<i>Please provide explanation as to the nature of amounts reported as 'Other Revenue' or 'Other Expense', if applicable</i>
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Organization: _____

Quarter: _____

Period: _____

REVENUE		Roll Up	Site level budget total	Variance \$	Variance %	Explanation (+ - 2.5% or Greater)
400000	Rent				\$	
410000	Resident Services				\$	
42000	Non-Resident Services				\$	
	Other Revenue				\$	
Total Revenue		\$	\$	\$	\$	

EXPENSES		Roll Up	Site level budget total	Variance \$	Variance %	Explanation (+ - 2.5% or Greater)
500000	Taxes and Land Leases				\$	
510000	Utilities				\$	
520000	Operating				\$	
530000	Operating Maintenance				\$	
550000	Human Resources				\$	
560000	Administration				\$	
	Other Expense				\$	
Total Expenses		\$	\$	\$	\$	

Net Excess (Deficiency) of Revenue over Expenses from Operations	\$	\$	\$	\$
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Other Comments _____

Bank accounts

Authority

[Alberta Housing Act](#)

s. 10 Bank Accounts

[Management Body Operation and Administration Regulation](#)

s. 27 Accounts

[Residential Tenancies Act](#)

s. 43-47

Intent

The management body may operate one or more bank accounts as needed to conduct its business.

Policy requirements

- As per the *Residential Tenancies Act*, all security deposits must be placed in an interest-bearing trust account within two banking days after receipt. Only one interest-bearing trust account is required for all the security deposits collected within each business unit (i.e., community housing, seniors lodge, seniors self-contained and affordable housing) and should be separated from day-to-day cash and cash equivalents account.

Practice considerations

General bank accounts

The following are some examples of the types of accounts that could be established:

- General day-to-day project operations account. This may be an interest-bearing account.
- Reserve Funds should be placed in an interest-bearing account or other short-term investment.

General deposit account protection

- In the event of failure of a financial institution, all deposits with Treasury Branches are unconditionally guaranteed by the Alberta government; while all deposits with credit unions are protected by the Alberta government through the Credit Union Deposit Guarantee Corporation.
- Eligible funds on deposit with member banks, trust companies and loan companies are insured by the Canada Deposit Insurance Corporation (CDIC) to a limit of \$100,000. The maximum basic protection for eligible deposits is \$100,000 per depositor (principal and interest combined) in each member institution. Deposits are not insured separately in each branch office of a member institution.
- If the appropriate disclosure has not taken place, e.g., by the depositor and recorded by the member financial institution, CDIC will treat the deposit as part of the depositor's individual holding, which would be eligible for a cumulative maximum of \$100,000 of insurance coverage.

Trust accounts

- The management body should discuss opening a trust account with its financial institution.
- Provided certain procedures are followed, eligible trust account funds on deposit with financial institutions insured by CDIC will be insured to a maximum of \$100,000 for each beneficiary's (tenant's) portion.
- According to CDIC, disclosure of the trusteeship and interest of beneficiaries in a trust deposit is the depositor's responsibility. In order to maximize the insurance protection on security deposit trust accounts, management bodies who maintain such accounts with banks, trust companies or loan companies must disclose the following on the records of the member financial institution:
 - A statement that the deposit is the subject of a trust under which there are multiple beneficiaries.
 - The names and addresses of each beneficiary: Under the CDIC Joint and Trust Account Disclosure By-Law, management bodies holding deposits in trust for tenants would be considered as "a person who is acting as a trustee of moneys for others in the course of business and is required by or under a statute to hold the deposit in trust." As such, a management body has the option of disclosing a separate alphanumeric code or other identifier for each beneficiary, rather than the name and address, on the records of the member institution. This option is available provided the code or identifier is included in records kept by the management body with an up-to-date list of the name and address of each beneficiary and particulars of the amount or percentage of each beneficial interest.
 - Within 30 days after April 30 of each year, particulars of the amount or percentage of each beneficiary's interest as of April 30 of the year.

Control procedures

Authority

[Management Body Operation and Administration Regulation](#)

s. 27 Accounts

s. 28 Signing Authority

Intent

The management body is required to establish control procedures within its organization to promote sound financial management.

Policy requirements

Agreements, cheques and other negotiable instruments must be signed by two persons authorized by the Board for that purpose.

One-upmanship

The basic principles to be followed are:

- No one staff member may both requisition and approve the same expenditure. The approval position should be at least one level higher than the requisitioning position.
- No staff member can sign his or her own, or any other expense in which they directly benefit.

Signing authority

Section 28 of the *Management Body Operation and Administration Amendment Regulation*, requires agreements, cheques and other negotiable instruments be signed by two persons authorized by the board. The signing authorities should be passed by resolution and clearly recorded in the board meeting minutes.

Board reporting

Reporting of management body operations to the board should include:

- Segregated year-to-date versus budget financial and non-financial reporting including performance indicators, where appropriate
- Expenditure listing
- Bank reconciliation(s)
- Vacancy report

Cheque control

The requirement of two signatures on each cheque is a control and security measure. The practice of having a number of blank cheques signed in advance by one or more of the authorized signing authorities is a security violation and places the management body at risk.

Electronic Fund Transfer (EFT)

Electronic Fund Transfer is a payment mechanism that enables payment system transactions to be initiated, approved, executed and recorded with data rather than with paper, (i.e. cheques). EFTs are subject to the same financial policies, procedures and controls that govern disbursement by any other payment mechanism.

Recording of cash receipts

A receipt must be issued and an entry made in the cash receipts/accounts receivable journal for all cash received.

Reporting suspicion or knowledge of criminal activity

The management body is obliged to pursue all alleged criminal conduct by reporting it to the appropriate authorities and ensuring every effort is made to recover property or funds. The management body must also notify the department, which may be required to report the situation to its federal partner. The department may also provide advisory assistance to the management body. Practice considerations

Practice Considerations

The management body should consider the following when establishing controls:

Segregation of duties

The management body should set up a system where one employee issues receipts and collects all incoming funds and another employee prepares the bank deposit and deposits all monies received into the bank. If possible, these duties should be kept entirely separate and neither employee should be involved in each other's duties. The employee receipting the funds should not maintain or update the accounts receivable ledger. Access, authorization, and accounting are three functions that should be segregated in any business process whenever possible.

Policy book

The management body should develop a detailed set of policies for its operations. The policies should be updated on an annual basis and organized in a policy manual. These policies should be developed and ratified by the board to provide assistance to management in running the day-to-day operations and for long term planning.

Written procedures document business processes, personnel responsibilities, and operations. They promote uniformity in executing and recording transactions and serve as training tools for employees while assisting to reduce errors and inaccuracies.

Inventory

The management body should develop a current inventory listing (including brand, model and serial number) for each project, broken down by suite/room number for:

- Insurance purposes,
- Financial accounting for larger items, and
- Maintenance/replacement planning purposes.

Cheque control

Blank cheques should be safeguarded and stored in a locked area.

Cheques should be pre-numbered and a systematic review made on a regular basis to confirm that all cheques are accounted for. Any voided cheques should be retained to ensure the sequence is maintained.

Electronic Fund Transfer (EFT)

EFTs are considered to be more secure in comparison to manual payments (ie: cheques) for a number of reasons including:

- Secure, encrypted and protected with passwords and multi-level authorizations and approvals.
- Instant delivery of funds and have little risk of being intercepted.
- Immediate and automated reconciliation in real-time.
- Less reliance on cash and cash handling.

In spite of improvements to overall security, EFT's pose its own share of risks, particularly around fraud and systems security. Management bodies should regularly conduct a formal risk assessment including the specific activities around the EFT processes and then develop policies, procedures and controls around the relevant risks. The risk assessment should also include determining if a reliable recourse for recovery exists if an EFT fraud occurs.

- Segregate EFT controls and duties including initiation, authorization and reconciliation of transactions. Consider the use of dedicated computers, systems and/or networks for EFT transactions with up to date firewall and antivirus protection.

- Maintain proper backup documentation (physical or electronic) for all payments made via EFT. No EFT should be processed without corresponding backup.
- Entitle only those employees with appropriate authorization levels access to EFT transactions incorporating all proper physical and logical access controls.
- Have all transactions approved at least by dual control – with physical sign-off outside of payment systems. Ensure that high-value transactions and/or transfers to new vendors always require multiple approvers. Consider setting payment limits before triggering external review.
- Passwords used should be strong and complex consisting of numeric and non-numeric characters. Do not allow passwords to be shared or compromised. Consider the use of multifactor authentication.
- Reconcile EFT transactions daily.

Depositing of funds

Wherever possible, all monies received in a day should be deposited intact in the bank the same day. The total of all monies received for that day should equal the total of the bank deposit as per the deposit book and cash receipts/accounts receivable journal.

Night deposits

The management body should arrange for night deposit privileges if it is not possible to deposit funds during normal working hours.

If it is not possible to make deposits on a daily basis due to the absence of banking facilities in the community, all monies received should be kept in a locked area on the management body's premises. These funds should be deposited as soon as possible.

Bank reconciliation and review

A bank reconciliation should be prepared by a person who does not collect revenue or maintain the accounts receivable ledger. Reconciliations should be completed on a consistent schedule, preferably monthly, and are an essential control tool in preventing and detecting fraud as well as identifying accounting and bank errors.

Purchasing controls

The management body should establish control procedures for the purchasing of goods and services. These should cover, but not be limited to:

- Dollar limits
- Who may purchase on behalf of the management body
- When prior approval is required for purchase
- Who gives approval and dollar limits
- What the process is for payment of invoices

Criminal activities

Criminal activities include fraud, which is intentional dishonest behavior, theft and other illegal acts. A crime can be committed for the benefit or harm of the management body by employees or board members, persons or contractors doing work for the management body, or intruders. The management body should develop policies to deal with various types of fraudulent or criminal situations involving its organization.

Reporting suspicion or knowledge of criminal activity

Management body staff and board members should report all suspicions or knowledge of criminal activities to the next level of management. If the suspicion rests with the next level of management, it should be reported to the next higher level of authority. All suspected or known incidents of criminal activities should be reported to the board.

Investigations

In situations where the evidence is quite obvious, the local police should be contacted immediately, e.g., break-ins, loss of physical assets and monies, etc.

If there is limited evidence, and the amount of the loss is not readily obvious, or where there may be other losses arising from related matters, an investigation will need to be conducted. The department may arrange for assistance in the investigation to verify the suspicion and determine the scope and amount of the fraud, or the management body could have the investigation conducted through local resources.

The results of a formal investigation should be reported to the management body board and to the department if the investigation was conducted for the management body by local resources.

See also

- [Reporting requirements](#)
- [Management body policies](#)
- [Management body board](#)

Uncollectible amounts

Authority

N/A

Intent

There may be instances where amounts owed to the management body are uncollectible. Uncollectible amounts fall into two categories:

- Amounts owing by tenants or ex-tenants.
- Amount owing by non-tenants.

Practice considerations

- Every effort is made to collect outstanding amounts for at least a year, including negotiating payment plans or retaining the services of a collection agency.
- The *Freedom of Information of Protection of Privacy Act* allows that personal information about individuals related to the collection of debt may be disclosed. Such information could include name, last known address, telephone number, place of employment, forwarding address, etc.

Amount owing by tenants or former tenants

- Amounts in this category result from the non-payment of rent, utility charges, security deposits and/or damages.
- After the amounts have been outstanding for at least a year and every effort to collect the amounts have been unsuccessful, the board can decide to declare these amounts “uncollectible” and to write them off so they will no longer be carried on the books as an asset of the management body. All collection efforts are documented and submitted to the board when a write-off is recommended.
- The decision to write off uncollectible amounts is recorded in the minutes of the board meeting as authorization for the write-off. Recording this board decision in the minutes will also serve as a reference for the external auditors.
- Large write-offs deemed to be not in the normal course of business are brought forward to your Housing Advisor.

Amounts owing by non-tenants (third parties)

- Amounts owing by third parties that appear to be uncollectible should be carefully examined to determine where and how they originated. There are limited circumstances where amounts would be owing by non-tenants, e.g. overpayment of invoice. If it is the result of error in recording a certain transaction, a correction is made.
- The procedure to write-off these uncollectible amounts is the same as for amounts owing by tenants or ex-tenants.

See also

- [The Freedom of Information of Protection of Privacy Act](#)
 - s. 40 Disclosure of Personal Information
- [Reporting requirements](#)