MAYOR’S OFFICE
EXPENDITURE POLICY
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Mayor’s Office Expenditure Policy

Section One: Purpose of Allowance

The Mayor’s Office Expenditure Policy provides rules, guidelines, responsibilities and procedures with regard to the expenditure of funds allocated to the Mayor’s Office in the annual operating budget adopted by Council. This Policy will also include the expenditure of Chairperson funds, which are allocated by virtue of the Mayor acting as the Chairperson of a committee.

Section Two: Principles

This Policy is intended to reflect the following fundamental principles:

Accountability
- The Mayor must ensure prudent utilization of the public monies utilized to perform duties while in office.
- The Mayor is a steward of City resources and is ultimately accountable to the public for the type and level of expenses incurred.
- The Mayor’s expenses must be reasonable and reflect what the public expects of an elected official.

Transparency
- The public has a right to know how public funds allocated to the Mayor’s Office are spent.

Flexibility and Limits
- Expenditures must not conflict with rules set out in Election legislation and other legislation.
- All accounting, audit and Income Tax principles and rules must be followed.

Section Three: Roles and Responsibilities

Mayor’s Office
- Authorize expenditures.
- Meet all financial, legal and legislative requirements including Income tax obligations.
- Stay within budget guidelines and expenditure categories outlined in this Policy.
- Keep safe and maintain all equipment and furniture provided by the City.
- Keep safe and maintain all equipment and furniture purchased with City funds.
- Ensure that all purchases are appropriate and that invoices are authorized after...
orders have been received or services rendered.

- Comply with purchasing, accounting and financial policies approved for Council.
- Contact the CFO to seek advice on all aspects of this Policy.

City Clerk’s Department
- Monitor changes in City policies and procedures and review relevance of these changes for the Mayor’s Office Expenditure Policy and related procedures.

Audit Department
- Provide an annual audit of the Mayor’s Office Expenditure Policy to Council for its July meeting, through the Audit Committee of Council.

Audit Committee of Council
- Recommend amendments to the Mayor’s Office Expenditure Policy.

Corporate Finance Department
- Consult with the Mayor’s Office on recommended amendments brought forward by the City Clerk or the Audit Committee.
- Advise the Mayor’s Office if any item appears to breach the Mayor’s Office Expenditure Policy or is inappropriate.
- Refer unusual transactions in dispute to the CFO for review and disposition.
- Make sure that supporting documentation is in place and that expenditures conform with the Mayor’s Office Expenditure Policy.
- The CFO must suspend processing of expenses if the Mayor’s Office fails to comply with any portion of this policy. The CFO will review the suspension and make a decision on further action.
- Provide training and orientation for Mayor’s Office staff at the beginning of each term and when required or as requested during the term from time to time.
- The CFO to review and provide disposition on unusual expenditures.
- Provide accounting and financial support to the Mayor’s Office by directing payment of expenditures, preparing financial management reports and providing advice on handling difficult or unusual transactions.
- Provide purchasing support to the Mayor’s Office with vendor lists, obtaining quotations, issuing purchasing documents and developing formal agreements.
- Provide staffing support to the Mayor’s Office by preparing payroll documentation.
- Advise the Mayor’s Office of the status of their budgets and expenditures.
- Payment of eligible expenditures at the request of the Mayor’s Office.
- Monthly posting of the Mayor’s Office Expenditure Policy expenditures.
Section Four: Processes

Expenditures
- Expenditures can be made by purchasing card, by purchase request or purchase reimbursement.

Documentation
- The Mayor's Office must submit appropriate documentation when requesting a payment or reimbursement for expenditures.
- All authorized expenditures shall be submitted on the expense form (attached as Appendix A), or via another approved method, with appropriate receipts attached and authorization for payment. No payment shall be processed until appropriate documentation has been provided.
- Copies of appropriate receipts are to be maintained on file to support these business expenditures.

Review Process
- The Mayor's Office is responsible for authorizing all expenditures.
- The Mayor's Office must bring unusual expenditures to the CFO for direction.
- The CFO will review all expenses submitted by Mayor’s Office to determine that proper documentation is in place and the expenditure is in compliance with the Mayor’s Office Expenditure Policy.
- The CFO must suspend processing of expenditures if the Mayor’s Office fails to comply with any portion of the Mayor’s Office Expenditure Policy.
- The CFO must review each suspension of expenditures and direct subsequent action.

Non-Compliant or Over-Expenditures
- The Mayor / staff of Mayor’s Office are personally responsible for reimbursing any non-compliant or over-expenditure of their allocated funds.
- Reimbursement for any over-expenditure must be remitted to the CFO for return to General Revenue within 30 days of being notified of the non-compliance or over-expenditure by the CFO.

Purchasing Cards
- The Mayor / staff of Mayor’s Office must enter into an agreement for the use of a purchasing card.
- The Mayor / staff of Mayor’s Office must comply fully with the terms of the agreement and purchasing card program procedures (attached as Appendix B).
- The Mayor / staff of Mayor’s Office must provide receipts and expense descriptions to the CFO within two months of the statement for processing.
• The CFO must suspend purchasing card privileges if the Mayor / staff of Mayor’s Office fail to comply with any portion of the purchasing card or Mayor’s Office Expenditure Policy.

**Election Year**
In the year of a general municipal election:
• The incumbent Mayor / staff of Mayor’s Office shall only be authorized to expend funds for that portion of the year that the Mayor is in office.
• The Mayor’s Office shall not use funds to purchase any furnishings and/or office equipment after the day wherein Mayoralty Candidates are allowed to register for civic office.
• The Mayor’s Office shall not use funds to prepare and/or distribute any advertising, newsletters, etc. after the day wherein Mayoralty Candidates are allowed to register for civic office. However, the Mayor’s Office may communicate with constituents on specific issues during this period. Pre-paid annual advertising expenses incurred prior to this period, not pertaining to the election, are allowed.
• The Mayor’s Office shall not use city purchased equipment, office space or funds to pay for any services performed in support of the Mayor’s campaign for re-election.

**Disclosure**
The Corporate Finance Department will post the Mayor’s Office’ expenses, including year-to-date expenditure details, by transaction, on the City’s website within 60 days of the end of each month, except for December and January each year, where postings will occur as quickly as possible, but no later than within 75 days of the end of these months, in order to accommodate the City’s Financial Year-End processes Disclosure details should include identifying the vendor, the account, description of purchase, date and amount of expenditure. Disclosure of each vendor who provided the goods / services should occur wherever possible, including when reimbursements to Mayor’s Office occur.

**Accounting Procedures**
The Mayor’s Office claim for expenses must follow basic accounting and audit principles:
• The City’s accounting system will be utilized and all expenditures will be posted to the related account.
• Expenses must relate to the business of the City of Winnipeg.
• The Mayor or Mayor’s Office staff must incur the expenses. Expenses incurred by third parties cannot be claimed.
• The Mayor or Mayor’s Office staff cannot claim expenses of a personal nature. Where an invoice contains expenses of a personal nature, the Mayor or Mayor’s Office staff must reimburse the City for those personal expenses when they submit the request for reimbursement or payment of the expense to the CFO.
• The Mayor or Mayor’s Office staff must provide proper documentation, including receipts showing a detailed tax breakdown, for all expense claims. Credit card receipts or statements alone are not sufficient and will not be accepted. In the case of any internet / online purchases, a copy of the confirmation must be attached to the claim.
• Invoices must include a description of the goods purchased or services rendered, the cost, applicable taxes and GST Registration Number.
• Equipment purchased with City funds are considered City property and must be returned to the City at the end of a term or such earlier time as the Mayor leaving office.
• The Mayor or Mayor’s Office staff must sign off all receipts or invoices.
• Expenses must be charged to the year in which they occurred. Expenses cannot be carried forward to different years.
• Goods charged against the current year must have received the goods and/or services from the vendor before December 31 of that year.
• At the end of the year, when expenses have been incurred but invoices are not yet received, the Mayor’s Office must inform the CFO so that a proper liability can be set up. Invoices from previous years that have not been set up as liabilities will not be paid or reimbursed from the previous year’s budget. Payment may be made against the current year’s budget.

**Purchasing Procedures**
All purchases are to comply with Materials Management Policy.

**Year End**
• The Mayor’s Office shall have until January 15 of the following year to submit all receipts for the preceding year for payment. Any authorized expenditures submitted after January 15 will be a first charge on the current year’s expenses.

• Unexpended funds from the Mayor’s Office funds may be carried over to the following year, at the discretion of the Mayor, up to a maximum of 10% of the total allocation. Carried over funds must be expensed prior to December 31 of the next budget year, with no further carry over allowed.

• There shall be no carry-over of monies, other than the 10% carry over noted above, from year to year. Monies not expended in the calendar year shall be returned to General Revenues at the end of the calendar year, unless specifically authorized by the CFO for spending according to the commitment reserve process. Funds appropriated for commitment reserve projects shall be disclosed in the Auditor’s Annual Report.

**Annual Report**
• The City Auditor will prepare an annual audit of the Mayor’s Office Expenditure Policy and report through the Audit Committee for its July meeting. The audit will identify the remaining balance, if any, returned to General Revenue and disclose any commitment reserve projects.
Section Five: Allowable Expenses

The allowable expenses under the Mayor’s Office Expenditure Policy are as follows:

ADVERTISING AND PROMOTIONS

<table>
<thead>
<tr>
<th>Eligible expense:</th>
<th>Ineligible expense:</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Paid advertising that is related to the business of the City and the office of the Mayor in all types of media; Advertising examples include Seasons Greetings and Mayor’s office location and contact numbers</td>
<td>- Advertising that the Mayor’s Office places after the cut-off date during an election year</td>
</tr>
<tr>
<td>- Advertising that supplements advertisements that City Departments place to promote specific programs, or specific events, such as a park opening</td>
<td>- Advertising that promotes political parties or candidates in any election campaigns</td>
</tr>
<tr>
<td>- Design and production costs for the advertising</td>
<td></td>
</tr>
<tr>
<td>- Promotional items such as fridge magnets, souvenir T-shirts, promotional chocolates, pens, etc.</td>
<td></td>
</tr>
</tbody>
</table>

Conditions:
- City election policies limit the Mayor in placing advertising during an election year. Mayor’s Office cannot place advertising after the cut-off date that City Council determines.
- In order to be reimbursed, the Mayor’s Office must provide the itemized original invoice from the media organization stating the name of the publication, the date that the print ad appeared or that a television or radio ad aired.

Newsletters and Flyers

<table>
<thead>
<tr>
<th>Eligible expense:</th>
<th>Ineligible expense:</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Design, writing, copy-editing, printing costs</td>
<td>- Printing and distributing newsletters after cut-off date during an election year</td>
</tr>
<tr>
<td>- Distribution costs, either through Canada Post Ad-mail or by private distribution firms</td>
<td></td>
</tr>
<tr>
<td>- Translation fees</td>
<td></td>
</tr>
<tr>
<td>- Clip art or stock photo fees</td>
<td></td>
</tr>
</tbody>
</table>
# BUSINESS MEETINGS AND HOSPITALITY

<table>
<thead>
<tr>
<th>Eligible expense:</th>
<th>Ineligible expense:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Mayor’s Office expenses for food and beverage, facility rental, venue set-up,</td>
<td>• Alcohol</td>
</tr>
<tr>
<td>audio visual for receptions with constituents, business contacts, representatives</td>
<td>• Meals and expenses related to:</td>
</tr>
<tr>
<td>of other levels of government, municipal associations, international delegations</td>
<td>• Meetings with City employees, Mayor’s Office’ staff, other Members</td>
</tr>
<tr>
<td>or visitors</td>
<td>of Council or employees of a City agency, board, commission or special</td>
</tr>
<tr>
<td>• Meals consumed by Mayor’s Office prior to attending evening functions or events;</td>
<td>purpose body</td>
</tr>
<tr>
<td>and</td>
<td>• Professional sporting events and concert tickets</td>
</tr>
<tr>
<td>• In town conference/seminar at which meals are not provided and where no per diem</td>
<td></td>
</tr>
<tr>
<td>may be claimed.</td>
<td></td>
</tr>
<tr>
<td>• Non-professional sporting events</td>
<td></td>
</tr>
<tr>
<td>• Meals and expenses related to meetings / planning sessions of committees that</td>
<td></td>
</tr>
<tr>
<td>occur over the lunch hour</td>
<td></td>
</tr>
</tbody>
</table>

**Conditions:**
- Mayor’s Office must identify business purpose for the expense.
- Mayor’s Office must identify reason why meeting cannot be accommodated during normal office hours.

**Other information:**
- Mayor’s Office must provide
  - Receipt showing total amount charged and detailing taxes charged;
  - Full name of all participants attending meeting; and
  - Date and purpose of meeting.
## COMMUNITY EXPENSES

### Community Expenses – Donations to Community Groups

<table>
<thead>
<tr>
<th>Eligible expense:</th>
<th>Ineligible expense:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Donations to community groups</td>
<td>• Donation to an individual or a group of individuals or trust fund not in keeping with the eligible expenses guidelines</td>
</tr>
<tr>
<td>• Community Public Meeting expenses</td>
<td>• Gifts for Mayor’s Office or Council staff</td>
</tr>
<tr>
<td>• Recognition of commemorative events / occasions in the community</td>
<td></td>
</tr>
</tbody>
</table>

**Conditions:**
- Donations must be accompanied by a request from the organization with details about the group and the purpose of the donation.
- Donations should be made via City of Winnipeg cheques to the community group. Personal cheques should not be used.
- Donation receipts must be addressed to the City of Winnipeg.
- Donation receipts received by Mayor’s Office must be forwarded to the CFO.

### Community Expense – Event Tickets

<table>
<thead>
<tr>
<th>Eligible expense:</th>
<th>Ineligible expense:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Tickets per charitable event for City-wide event or function</td>
<td>• Raffle tickets, silent auctions, table prize tickets at events, unless tickets winnings are donated back to the community organization</td>
</tr>
<tr>
<td>• Participant fees for charitable or fund-raising events such as golf tournaments, walkathons organized by non-profit organizations, etc.</td>
<td></td>
</tr>
</tbody>
</table>

**Conditions:**
- For charitable events or dinners, event organizers must make out charitable receipts to the City of Winnipeg, where applicable.
- Mayor’s Office must identify full name of all participants attending an event.

### Community Events Groups

<table>
<thead>
<tr>
<th>Eligible expense:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Expenses related to the undertaking of Community Events, initiated by the Mayor’s Office and of benefit to the City, such as Neighbourhood Clean-ups and other related events</td>
</tr>
</tbody>
</table>

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**Mayor’s Office Expenditure Policy** 8
# MAYOR’S OFFICE STAFF

<table>
<thead>
<tr>
<th>Eligible expense:</th>
<th>Ineligible expense:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Mayor’s Office may engage staff on a full-time or part-time basis</td>
<td>• Individuals holding elected political office shall not be eligible for employment as staff of the Mayor’s Office</td>
</tr>
<tr>
<td>• Mayor’s Office staff can be employees of the City of Winnipeg or contract employees signed under a contract approved by Corporate Support Services Department</td>
<td>• Mayor cannot employ a relative (husband or wife, including common law spouse, child parent, brother, sister (including foster and step), parent-in-law, brother-in-law, sister-in-law, son-in-law, daughter-in-law; nephew or niece</td>
</tr>
<tr>
<td>• Mayor’s Office staff will be governed by the City of Winnipeg Employee Code of Conduct (Appendix C)</td>
<td>• Mayor’s Office staff involved in litigation with the City of Winnipeg must advise the Mayor and the matter must be brought forward to City Auditor</td>
</tr>
<tr>
<td>• Appointments made via contract cannot extend beyond the term of the Mayor</td>
<td>• Mayor’s Office staff cannot perform political duties, including attending meetings of board or commissions to which the Mayor has been appointed by Council</td>
</tr>
</tbody>
</table>
### OFFICE EQUIPMENT

#### Computer Hardware, Software and Accessories

<table>
<thead>
<tr>
<th>Eligible expense:</th>
<th>Ineligible expense:</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Computer hardware, software and peripherals</td>
<td>- Gaming or other personal software or hardware not required for an office environment</td>
</tr>
</tbody>
</table>

**Conditions:**
- Mayor’s Office must identify the business requirement for the equipment for City Hall, community or home office.
- All computer hardware, software and peripherals that Mayor’s Office or their staff buy with City funds becomes City of Winnipeg property and must be returned at the end of the term.
- All computer hardware, software and peripherals purchased will be recorded in the asset inventory.
- Mayor’s Office must sign off on this inventory annually.

#### Office Equipment

<table>
<thead>
<tr>
<th>Eligible expense:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>- Fax machines, shredders, audio-visual equipment, cameras, video cameras and small appliances</td>
<td></td>
</tr>
<tr>
<td>- Maintenance contracts for equipment</td>
<td></td>
</tr>
<tr>
<td>- Carrying case for equipment</td>
<td></td>
</tr>
<tr>
<td>- Peripherals for equipment</td>
<td></td>
</tr>
</tbody>
</table>

**Conditions:**
- Mayor’s Office must identify the business requirement for equipment for City Hall, community or home office.
- All equipment purchased with City funds becomes property of the City and Mayor’s Office must return all equipment to the City at the end of the term.
- Any lease agreement to acquire office equipment shall not extend beyond the date that the term for office ends. If the Mayor exercises a “buy-out” option in which Mayor’s Office funds have been used for all or part of the payments, that office equipment becomes City of Winnipeg property and must be returned at the end of the term.
- All equipment purchased will be inventoried and Mayor’s Office is required to sign off on the inventory annually.
- The Mayor may purchase personal electronic equipment and other similar devices, which were purchased at least 12 months prior to the end of the Council term, at fair market value as determined by the City Clerk’s Office, when they leave office.

#### Office Furniture

<table>
<thead>
<tr>
<th>Eligible expense:</th>
<th>Ineligible expense:</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Standard office furniture, including chairs, desks, workstations, file cabinets, bookshelves, sofas, conference tables, side tables, stands</td>
<td>- Furniture not required for an office environment</td>
</tr>
<tr>
<td>- Moving costs for City furniture at other storage locations</td>
<td></td>
</tr>
<tr>
<td>- Transportation costs from vendor</td>
<td></td>
</tr>
<tr>
<td>- Costs for refurbishing or repairing furniture</td>
<td></td>
</tr>
<tr>
<td>- One-time cost to move personal furniture from home to City Hall</td>
<td></td>
</tr>
</tbody>
</table>

**Conditions:**
- Mayor’s Office must identify the business requirement for equipment for City Hall, community or home office.
- All furniture purchased with City funds is considered City property and is inventoried.
- The Deputy City Clerk is responsible for coordinating the disposing of furniture and updating the furniture inventory accordingly.
- The Mayor’s Office must sign off on their furniture inventory annually.
- Mayor’s Office can bring personal furniture to the office.
- Mayor’s Office must return all items on the furniture inventory to the City at the end of the term.
### OFFICE SUPPLIES

<table>
<thead>
<tr>
<th>Office Supplies</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Eligible expense:</strong></td>
</tr>
<tr>
<td>• Pens, pencils, post-it notes, writing pads, folders, toners, labels, paper and general office supplies</td>
</tr>
<tr>
<td><strong>Conditions:</strong></td>
</tr>
<tr>
<td>• Mayor’s Office can buy from the City’s vendor or directly from other vendors.</td>
</tr>
</tbody>
</table>

### COMMUNITY OFFICES

<table>
<thead>
<tr>
<th>Community Offices</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Eligible expense:</strong></td>
</tr>
<tr>
<td>• Expenses associated with operation of a Community Office including rent, utilities and other expenses normally associated with a Community Office</td>
</tr>
</tbody>
</table>
## PERIODICALS AND SUBSCRIPTIONS

<table>
<thead>
<tr>
<th>Books, Magazines and Newspaper Subscriptions</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Eligible expense:</strong></td>
</tr>
<tr>
<td>- Books, magazines and periodicals that are related to the business of the City</td>
</tr>
<tr>
<td>- Annual subscriptions to daily, weekly and monthly newspapers, news, trade and business magazines, ethnic publications and other periodicals</td>
</tr>
<tr>
<td><strong>Ineligible expense:</strong></td>
</tr>
<tr>
<td>- Lifestyle / entertainment magazines</td>
</tr>
<tr>
<td><strong>Conditions:</strong></td>
</tr>
<tr>
<td>- Name of book or magazine must be included on the invoice.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Cable Television amended! December 10, 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Eligible expense:</strong></td>
</tr>
<tr>
<td>- Monthly fee for basic cable and news channels for Mayor's Office</td>
</tr>
<tr>
<td>- Installation charge for cable connection at Mayor's Office</td>
</tr>
<tr>
<td>- Cable equipment purchase or rental for Mayor's Office</td>
</tr>
<tr>
<td><strong>Ineligible expense:</strong></td>
</tr>
<tr>
<td>- Monthly fee for basic cable and news channels for Mayor's home office</td>
</tr>
<tr>
<td>- Movie/entertainment channel programming</td>
</tr>
</tbody>
</table>
## POSTAGE AND COURIER SERVICES

<table>
<thead>
<tr>
<th>Postage and Courier Services</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Eligible expense:</strong></td>
</tr>
<tr>
<td>• Canada Post regular and premium mail services</td>
</tr>
<tr>
<td>• Courier delivery costs</td>
</tr>
<tr>
<td>• Stamps</td>
</tr>
</tbody>
</table>


## PRINTING, BINDING AND PHOTOCOPYING

<table>
<thead>
<tr>
<th>Printing and Photocopying</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Eligible expense:</strong></td>
</tr>
<tr>
<td>- Stationery including envelopes, letterheads, business cards</td>
</tr>
<tr>
<td>- Photocopying charges</td>
</tr>
<tr>
<td>- Printing</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Photographic Supplies and Services</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Eligible expense:</strong></td>
</tr>
<tr>
<td>- Professional photographer fees</td>
</tr>
<tr>
<td>- Processing and digital print fees</td>
</tr>
<tr>
<td>- Frames, CDs, and other output devices</td>
</tr>
<tr>
<td>- Film or other storage mechanisms</td>
</tr>
</tbody>
</table>

**Conditions:**
- Mayor’s Office cannot use photographs or materials that were taken by the City photographers for election-related purposes.
# PROFESSIONAL AND CONSULTING SERVICES

<table>
<thead>
<tr>
<th>Consulting Expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td>Eligible expense:</td>
</tr>
<tr>
<td>• Consulting Services may be contracted for the purpose of research related to City business</td>
</tr>
<tr>
<td>Conditions:</td>
</tr>
<tr>
<td>• An individual holding elected public office (i.e., federal, provincial, municipal or school board) is not eligible to be engaged to provide consulting services.</td>
</tr>
<tr>
<td>• The Mayor’s Office may not engage a relative of the Mayor as a consultant. A relative is defined as: a spouse, child, parent, brother, sister, parent-in-law, brother-in-law, sister-in-law, son-in-law, daughter-in-law, nephew and niece.</td>
</tr>
<tr>
<td>• The Mayor’s Office may not engage an employee of the City of Winnipeg as a consultant.</td>
</tr>
<tr>
<td>• The Mayor’s Office must sign a contract or formal agreement with the consultant which sets out the terms and conditions in detail.</td>
</tr>
<tr>
<td>• For consultants that the Mayor’s Office engages on a long-term basis, a blanket contract will be set up.</td>
</tr>
<tr>
<td>• The consultant’s monthly invoice must identify the hours worked and the deliverables.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Professional and Contracted Services</th>
</tr>
</thead>
<tbody>
<tr>
<td>Eligible expense:</td>
</tr>
<tr>
<td>• Firms or individuals whom the Mayor’s Office or their staff retain for specific business purposes with clear deliverables, fee structures and timelines</td>
</tr>
<tr>
<td>Conditions:</td>
</tr>
<tr>
<td>• An individual holding elected public office (i.e., federal, provincial, municipal or school board) is not eligible to provide professional and/or contracted services.</td>
</tr>
<tr>
<td>• The Mayor may not contract with a relative as a consultant. A relative is defined as: a spouse, child, parent, brother, sister, parent-in-law, brother-in-law, sister-in-law, son-in-law, daughter-in-law, nephew and niece to provide professional services.</td>
</tr>
<tr>
<td>• The Mayor may not contract with an employee of the City of Winnipeg to provide professional services.</td>
</tr>
<tr>
<td>• The Mayor’s Office must provide an original itemized invoice from the contractor, stating the number of hours worked, the work performed and the outcomes the contractor delivered.</td>
</tr>
</tbody>
</table>
# TELEPHONE AND COMMUNICATIONS

<table>
<thead>
<tr>
<th>Telephone</th>
<th>Ineligible expense:</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Eligible expense:</strong></td>
<td><strong>Ineligible expense:</strong></td>
</tr>
<tr>
<td>- Monthly fees, including fees for specialty features such as call display, call waiting, messaging</td>
<td>- Personal long-distance calls</td>
</tr>
<tr>
<td>- Fees for conference calls</td>
<td>- 1-900 calls</td>
</tr>
<tr>
<td>- Business-related long-distance charges</td>
<td>- Novelty phones</td>
</tr>
<tr>
<td>- Telephone equipment</td>
<td></td>
</tr>
<tr>
<td>- Fax machine</td>
<td></td>
</tr>
<tr>
<td>- Peripherals such as headsets, etc.</td>
<td></td>
</tr>
</tbody>
</table>

**Conditions:**
- If the Mayor is claiming the cost of a telephone line in a Home Office, that telephone line must be dedicated for City business only.
- The Mayor’s Office must reimburse the City for any personal long-distance calls at the same time as they submit the monthly bill for reimbursement or payment to the vendor directly.

<table>
<thead>
<tr>
<th>Internet Services</th>
<th>Ineligible expense:</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Eligible expense:</strong></td>
<td><strong>Ineligible expense:</strong></td>
</tr>
<tr>
<td>- High-speed internet connection for Home Office</td>
<td>- Installation costs and modem rental fees for Home Office</td>
</tr>
<tr>
<td>- Installation costs and modem rental fees for Home Office</td>
<td></td>
</tr>
</tbody>
</table>

**Provided by Corporate Support Services:**
- Internet access through the City’s network at City Hall, civic centres and other City buildings.

**Conditions:**
- The Mayor’s Office may order directly from any internet supplier.

<table>
<thead>
<tr>
<th>Websites</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Eligible expense:</strong></td>
<td></td>
</tr>
<tr>
<td>- Design, web development, writing, domain name registration, web-hosting fees</td>
<td></td>
</tr>
<tr>
<td>- Database creation and management fees</td>
<td></td>
</tr>
</tbody>
</table>

**Provided by Corporate Support Services:**
- A page on the City’s internet site
### TELEPHONE AND COMMUNICATIONS (continued)

<table>
<thead>
<tr>
<th>Wireless Products and Services</th>
<th>Eligible expense:</th>
<th>Ineligible expense:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cost of equipment, such as blackberries, cell phones or other Personal Digital Assistants (PDAs)</td>
<td>Personal long-distance calls</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1-900 calls</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Personal messaging / downloads</td>
</tr>
</tbody>
</table>

**Conditions:**
- The Mayor’s Office is recommended to use the corporate vendor and corporate contract for better rates. They can choose from various phone types and monthly plans from the corporate vendor.
- The Mayor’s Office can choose a vendor other than the corporate vendor based on his/her coverage / service needs.
- The Mayor’s Office must reimburse the City for any personal long-distance calls at the same time as when they submit a monthly bill for the City to reimburse the Mayor’s Office or pay the vendor directly.
- The Mayor’s Office must provide only the front pages of the monthly bill itemizing the services and charges. Back-up pages containing a detailed list of telephone calls is not required and will be returned if submitted.
## TRAINING

<table>
<thead>
<tr>
<th>Eligible expense:</th>
<th>Ineligible expense:</th>
</tr>
</thead>
</table>
| • Training for the Mayor’s Office staff that meets specific business requirements  
• Tuition reimbursement for college or university programs or courses related to City business | • Training unrelated to City business  
• Physical fitness, sports, arts programs  
• The Mayor’s Office or staff cannot claim city-paid tuition fees on personal income tax |

**Conditions:**

- Training must meet business requirements.
- To be reimbursed for tuition fees, Mayor’s Office staff must provide proof that they have completed the course or program, and submit an original fee receipt from the college/university.
## TRANSPORTATION

### Transportation - Mileage and Parking

<table>
<thead>
<tr>
<th>Eligible expense:</th>
<th>Ineligible expense:</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Mayor can receive a reimbursement for mileage to offset gas costs</td>
<td>• Traffic and parking fines</td>
</tr>
<tr>
<td>The Mayor and staff must identify business purpose for the trip</td>
<td>• Tow and impound fees</td>
</tr>
<tr>
<td>The rate of reimbursement per mileage will be at $0.15/km and adjusted from time</td>
<td>• Normal daily travel between home and the normal work</td>
</tr>
<tr>
<td>to time accordingly.</td>
<td>location. For the Mayor and Mayor’s Office staff, City</td>
</tr>
<tr>
<td>The Mayor is accountable for the accuracy of the mileage claimed</td>
<td>Hall is considered their normal work location.</td>
</tr>
<tr>
<td>The Mayor must provide original receipts from parking operators indicating</td>
<td>• Personal vehicle maintenance and repair costs</td>
</tr>
<tr>
<td>date, time and parking location. Credit card receipts will not be accepted</td>
<td>• Vehicle licensing fees</td>
</tr>
<tr>
<td>Reimbursement for kilometres traveled will appear on the Mayor’s paycheque</td>
<td>• Car-wash fees</td>
</tr>
<tr>
<td>The monthly transportation allowance and the parking space provided in the City</td>
<td></td>
</tr>
<tr>
<td>Hall parkade may be considered taxable benefits as per income tax legislation</td>
<td></td>
</tr>
<tr>
<td>Mayor’s Office staff parking</td>
<td></td>
</tr>
<tr>
<td>Car allowance for Mayor’s office staff parking and mileage as per City of</td>
<td></td>
</tr>
<tr>
<td>Winnipeg employee guidelines or as laid out in their employment contracts</td>
<td></td>
</tr>
</tbody>
</table>

### Transportation – Taxi

<table>
<thead>
<tr>
<th>Eligible expense:</th>
<th>Ineligible expense:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mayor and Mayor’s Office staff trips throughout the City of Winnipeg</td>
<td>• Rides in cabs or other modes of transportation between</td>
</tr>
<tr>
<td>Tips</td>
<td>home and the normal work location; for Mayor’s Office,</td>
</tr>
<tr>
<td>(If Mayor receives a monthly transportation allowance then this section</td>
<td>City Hall is their normal work location</td>
</tr>
<tr>
<td>pertains to staff only.)</td>
<td></td>
</tr>
</tbody>
</table>

### Other information:

- Mayor’s Office and their staff filing mileage and parking claims must report the date, start and end points, the number of kilometres traveled and the purpose of the trip according to established categories (e.g., business meeting, constituency meeting and special event). Reimbursement will not take place without this information.
- Detailed municipal addresses are not required. Intersection information or building names (e.g., City Hall) are acceptable for security and privacy protection reasons.
- Mayor’s Office / their staff should submit claims for mileage / parking expense to the CFO at least once a month.

### Conditions:

- Mayor’s Office must identify business purpose for the trip according to established categories (e.g., business meeting, constituency meeting, and special events).

### Other information:

- Mayor’s Office must provide an original receipt with the date and the “to” and “from” destinations. Credit card receipts and statements will not be accepted.
- The City does not require exact municipal address on reimbursement forms. For security and privacy reasons, building names (e.g., City Hall) or intersection details are acceptable.
- Mayor’s Office staff should submit claims for taxi reimbursement and other transportation fees to the CFO at least once a month.
# TRAVEL

## Travel – City Business

<table>
<thead>
<tr>
<th>Eligible expense:</th>
<th>Ineligible expense:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Conference registration</td>
<td>• Personal expenses</td>
</tr>
<tr>
<td>• Transportation (air, train or bus) or kilometrage (if driving)</td>
<td>• Sightseeing expenses</td>
</tr>
<tr>
<td>• Ground transportation (between home and the terminal and between the terminal and a hotel or conference facility)</td>
<td>• Alcohol</td>
</tr>
<tr>
<td>• Hotel</td>
<td></td>
</tr>
<tr>
<td>• Per diem</td>
<td></td>
</tr>
<tr>
<td>• Taxi expenses related conference/business related functions or meetings</td>
<td></td>
</tr>
<tr>
<td>• Hospitality expenses</td>
<td></td>
</tr>
<tr>
<td>• Business telephone calls</td>
<td></td>
</tr>
<tr>
<td>• Vehicle rental</td>
<td></td>
</tr>
</tbody>
</table>

| Conditions:                                                                    |
|                                                                              |
| • Must be related to the business of the City of Winnipeg                     |
| • Economy class for airfare or train                                           |
| • Per Diem as set by the City of Winnipeg                                     |
| • Mayor’s Office can request cash advances for hotel and per diem costs       |
APPENDICES

Appendix A: Expense Form
Appendix B: Purchasing Card Program Procedures
Appendix C: Code of Conduct
## EXPENSE FORM

### CLAIMABLE EXPENSES

<table>
<thead>
<tr>
<th>Date</th>
<th>Item (Receipt to be attached)</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
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<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Attach receipts to this form before submitting for approval and maintain copies on file. The purpose should be identified for business meetings, out of town travel and other activities. A record of participants should be maintained on file for business meetings and other activities.

I hereby certify that this statement is true and correct to the best of my knowledge and belief, and conforms to the Mayor’s Office Expenditure Policy requirements.

Mayor’s Office’ Signature ____________________________  Date ____________________________
Purchasing Card Program Procedures

November 24, 2010
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1. Purpose of the Purchasing Card Program

The purpose of the City of Winnipeg Purchasing Card Program is to establish an alternative method of payment for small dollar transactions where a contract in the form of a purchase order is not necessary.

The purchasing card is limited to be used for direct purchases of goods and services under $3,000 unless otherwise authorized. It should not be used for goods covered by a standing contract unless otherwise specified. For lists of contract vendors and non-contract vendors go to “Purchasing Card Vendors” at: http://citynet/finance/peoplesoft/AP/bpi_docs

This manual provides some basic procedures for those involved in the purchasing card process.

Administrative Directive No. FM-003 states, in part:

Purchasing cards provide significant flexibility to the City in terms of facilitating various categories of purchases including:

- Emergency purchases required from an operational perspective,
- Purchases for travel,
- Isolated purchases of low dollar and non-repetitive items,
- Low dollar and high volume purchases permitted by Materials Management pursuant to contracts of this nature.

By virtue of their flexibility of use, purchasing cards are also a highly visible and transparent method of payment requiring a mature system of internal controls.
2. Control Features Built into the Program

LIMITS

Authorization controls are set by the Department Purchasing Card Representative in conjunction with the Department Controller, the Corporate Controller and in accordance with the City of Winnipeg Purchasing Policy; these include:

- Single transaction limits for individual cardholder to a maximum of $3,000, unless otherwise authorized by the Departmental Controller and the Corporate Controller.
- Monthly charge limits for individual cardholder to a maximum of $30,000, unless otherwise authorized by the Departmental Controller and the Corporate Controller.

MERCHANT CATEGORY CODES

The Department Card Representative will assign Merchant Category Codes (MCC) consistent with the type of transactions required by the cardholder in accordance with the Specific Supplier Blocking list provided to the Department Purchasing Card Representative.

MONITORING AND CONTROLLING PURCHASES

Monitoring and controlling of purchases made using the Purchasing Card will also consist of:

- The Department Purchasing Card Representative will monitor limits, maintain a listing of all cardholders. The Department Purchasing Card Representatives may request reports for their respective areas at any time using the Bank of Montreal Details Online web-based program.
- Spot checks will be performed by the Department Purchasing Card Representative through exception reporting to identify any misuse of the card (i.e. more than one transaction for the same item, to the same supplier, on the same day).
- Department Purchasing Card Representative will have access to reports providing transaction details, summaries, exceptions, etc. These reports are designed for management to monitor purchases made with the Purchasing Card.
- It is the responsibility of the immediate supervisor of all cardholders to monitor the purchasing card usage to ensure adherence to all policies and procedures.
- Each purchasing card is linked to one account code in which all monthly card transactions will be charged. The Department Controller is responsible for ensuring identification and redirection of the costs to the appropriate account codes has occurred, utilizing the City’s electronic program.
- It is the responsibility of the Department Purchasing Card Representative to ensure all cardholders are notified of policy, regulation, and procedure changes relating to this program.
3. Roles and Responsibilities

**MATERIALS MANAGEMENT DIVISION**

The Materials Management Division of Corporate Finance will negotiate card company agreements periodically, by way of requests for proposal, on behalf of the City of Winnipeg.

The Contract Administrator will be the primary contact with the purchasing card provider for dealing with major issues that relate to the City’s relationship with the purchasing card provider.

**CORPORATE CONTROLLER’S DIVISION**

The Corporate Controller’s Division is responsible for providing a public sector financial management framework for supporting program delivery and ensuring financial accountability within the City of Winnipeg. The Corporate Controller’s Division is responsible for city-wide financial policy and procedures for the Purchasing Card, via this manual and the related Administrative Directive.

Departments must consult with the Corporate Controller when developing department specific material for use of the Purchasing Card in order to ensure that there is no conflict with financial policies and procedures. The consultation will also ensure that departments are implementing their policies and procedures in an efficient manner. Cards will be withdrawn if they are being abused.

The Corporate Controller’s Division also maintains a current record of all departmental card reps and alternates.

The Program and Electronic PCard Program Administrator is responsible for:

- Monitoring monthly and transactional limits
- Reviewing a sample of statements to ensure cards are used only for appropriate vendors and that split transactions are not occurring
- Monitoring card usage to ensure cards with little activity are either confirmed that they are still needed or are cancelled
- Ensuring that the GL clearing accounts are zeroed out each month
- Monitoring on a monthly basis employees that have left the employ of the City to ensure any cards that they might have had are cancelled
- Updating this procedures manual
- Ensuring cardholders are signing statements if they are not accepting them on-line
- Periodically update the 10% guidelines (% of cardholders in a department/% of employees in a department)
DEPARTMENTAL CONTROLLERS

Departmental Controllers are responsible for:
- Recommending positions to be granted purchasing cards
- Approving single purchase and monthly credit limits to a maximum of $3,000 and $30,000 respectively
- Ensuring that adequate controls are in place to prevent duplicate payments
- Identify cardholders and administrators who require training

DEPARTMENTAL PURCHASING CARD REPRESENTATIVES

Departmental card reps will be responsible for the following:
- Ordering and distributing cards to the new cardholders
- Ensure limits and Merchant Category Codes are assigned consistent with the requirements of the cardholder
- Collecting and destroying cancelled cards/cancelling cards
- Maintaining an up-to-date list of their department’s cardholders
- Maintaining copies of all applications, user agreements, change requests, etc.
- Determining reasons for daily declined transactions
- Assisting the cardholder with resolving issues
- Performing spot checks to identify any cases of misuse of the card

SUPERVISORS (AS DESIGNATED IN THE STATEMENT INTRANET SYSTEM)

Specific duties include:
- Ensuring that statements have been accepted, either electronically or manually, by the cardholder (see Attachment E)
- Comparing receipts to the on-line statement
- Approving statements on-line

CARDHOLDER ADMINISTRATORS (AS DESIGNATED IN THE STATEMENT INTRANET SYSTEM)

Specific duties include:
- Training cardholders in the use of the purchasing card and how to use the Intranet statement system
- Maintaining a list of cardholders for their respective department/division
- Verifying cardholders’ statements on-line and comparing them to the receipts
CARDHOLDERS

Cardholders are responsible for understanding and abiding by all the terms and conditions of being a cardholder. This includes:

- Signing the Purchasing Card Program New Cardholder Application form and the MasterCard Purchasing Card User Agreement

- Complete required training

- Acknowledging that intentional misuse of the card may result in disciplinary action, up to and including dismissal. Intentional misuse of the card includes: split transactions (attempting to make a purchase that is above the transaction limit by asking the vendor to split the transaction into 2 separate purchases), subscriptions to magazines not related to your job function and purchasing items not considered business in nature such as farewell gifts/flowers to retiring co-workers

- The purchase of alcohol for business purposes requires the prior approval of senior management

- Ensuring that the card is not used to make personal purchases

- Taking reasonable action to ensure the card is appropriately safeguarded (including preventing demagnetization and ensuring that the card is not accessible to co-workers, family members or others)

- Retaining documentation of purchases (documentation of expenditures at restaurants must include the purpose of the gathering and the names of the attendees; food purchases, ie donuts, muffins, coffee, etc. must include the reason for the purchase) and receipt of goods, filling out the log form (if the cardholder does not have access to the intranet statement application)

- Ensuring that statements, once received, are coded and submitted with receipts to their cardholder administrator for verification as soon as possible (see attachment H for how cardholders are to accept their statements)
4. Training

Departments are to ensure that cardholders receive adequate training regarding Purchasing Card policies and practices.

In practice, responsibility for ensuring that cardholders are adequately informed regarding Purchasing Card policies and procedures falls to Departmental Card Representatives. It is recommended that all training should, where possible, be completed before cardholders receive cards.

Cardholder training must include the following:

- This procedures manual
- Statement reconciliation process
- Department specific policies and procedures

Departments may otherwise determine the style and content of any training sessions they provide.

Departmental Card Representatives will be provided with all necessary forms related to the Purchasing Card program. They will be responsible for distributing the procedures manual to all new cardholders as well as to existing cardholders as required. The most current copy can be found on the Intranet in Corporate Finance – Documents Page - Corporate Controllers:

http://citynet/finance/documents_page.shtm
5. Obtaining a Purchasing Card/Guidelines for Issuing

The following are the steps taken to obtain a purchasing card:

- The employee must read and understand this entire procedure and its attachments.

- The employee reviews, signs and dates the MasterCard Purchasing Card User Agreement form (Attachment A) – cardholder ensures it is signed in the presence of a witness, who will then sign and date the form.

- The employee completes Sections 1 & 2 and signs in Section 3 of the Purchasing Card Program New Cardholder Application form (Attachment B) and a Supervisor must sign as approved.

- The signed Purchasing Card Program New Cardholder Application and the MasterCard Purchasing Card User Agreement forms are forwarded to the Department Purchasing Card Representative.

- If the Department Purchasing Card Representative concurs he/she will process it using the Bank of Montreal Details Online web-based program. The Application and User Agreement must be kept, either original or PDF format, for audit purposes.

- The Department Purchasing Card Representative must notify the Program and Electronic PCard Program Administrator, Corporate Controllers Division of The Corporate Finance Department, supplying cardholder information and hierarchy levels.

- Bank of Montreal MasterCard will provide the purchasing card to the Department Purchasing Card Representative via courier or Canada Post within 5 to 7 business days.

- The Department Purchasing Card Representative will be responsible for activating the card.

- The Department Purchasing Card Representative will make arrangements for pickup or delivery of the card to the cardholder.

Three general guidelines are:

- Cardholders will be people who are most likely to make purchases for organizational units:
  - developed to place a level of control and security on the program by limiting the number of individuals who are eligible to be issued Purchasing Cards. Senior staff with spending authority who are not likely to use the card often, due to the relative cost of their time in making purchases, should not ordinarily be issued Purchasing Cards.

- Organizational units will likely need a primary and a backup cardholder:
  - developed to ensure that the authority to purchase using the Purchasing Card is delegated to a backup position in organizational units where the absence of the primary cardholder would disrupt operations.

- Not more than 10% of employees within a department should have a purchasing card.
6. Purchase Procedures

ON-SITE (PICK-UP) PURCHASES

The steps for typical on site (pick-up) purchases include the following:

- The cardholder selects goods and presents it with the card to the cashier
- The cashier totals the sale and obtains authorization from Bank of Montreal MasterCard
- The cardholder signs a detailed supplier receipt and receives a copy (Supplier's GST number must be on the receipt)
- The cardholder enters pertinent information into the Transaction Log (Attachment D) and attaches the receipt, using the manual process, or files the receipt to be attached to the log printed through the electronic Purchasing Card program

TELEPHONE PURCHASES

The steps for typical telephone purchases include the following:

- The cardholder selects goods or services then calls the supplier with the order
- The cardholder instructs the supplier to charge goods or service to his/her Bank of Montreal MasterCard card number and supplies their name as it appears on the card, their card number and expiry date. **Vendors should never keep a cardholder’s credit card information on file**
- The cardholder must instruct the supplier to perform the following:
  - Forward a receipt (and packing slip if applicable) to the cardholder for confirmation
  - Ensure that the GST number is on the receipt
- The cardholder enters pertinent information in the Transaction Log (Attachment D) and attaches the confirmation when it arrives, using the manual process, or files the confirmation to be attached to the log printed through the electronic Purchasing Card program

NOTE: Most cases of credit card fraud are a result of individuals providing their credit card number to others without using the swipe or imprint method at time of purchase. Before you make a telephone purchase you should consider with whom you are dealing. **DO NOT PROVIDE YOUR PURCHASING CARD NUMBER TO PERSONS WHO CALL YOU**
INTERNET PURCHASES

The steps for typical internet purchases include the following:

- The cardholder selects goods or services from the supplier’s website and places the order online.
- The cardholder will provide his/her Bank of Montreal MasterCard card number and their name as it appears on the card, their card number and expiry date.
- The cardholder must ensure the supplier will:
  - Forward a receipt (and packing slip if applicable) to the cardholder for confirmation.
  - Ensure that the GST number is on the receipt.
- The cardholder enters pertinent information in the Transaction Log (Attachment D) and attaches the confirmation when it arrives, using the manual process, or files the confirmation to be attached to the log printed through the electronic Purchasing Card program.

Online Credit Card Fraud

Purchasing online (internet) poses many risks for fraud. Below are some of the preventative suggestions taken from searching the topic online:

- **NEVER PURCHASE ANYTHING ADVERTISED THROUGH UNSOLICITED EMAIL**
- Ensure the vendor has a secure payment transaction system with one or both of 1) a lock icon in the status bar – if secure the lock will be closed. 2) the web site address begins with https – the “s” indicates the site is secure.
- Do not click on URL’s in an email, if you believe it’s legitimate type the URL yourself or contact the vendor by phone to ensure the email is genuine.
- Don’t reply to emails requesting personal information or credit card numbers, this is termed PHISHING and refers to randomly distributed emails that attempt to gain credit card information. Emails typically appear to be legitimate.
- PHARMING – involves a perpetrator tampering with the domain name resolution process, corrupting the DNS (Domain Name System) so that if you type in a URL for a legitimate site, you are redirected to a compromised site without your knowledge where you may reveal your credit card information.
- Ensure you do your monthly reconciliation to confirm all transactions are valid.

NOTE: Most cases of credit card fraud are a result of individuals providing their credit card number to others without using the swipe or imprint method at time of purchase. Before you make an online purchase you should consider with whom you are dealing. **DO NOT PROVIDE YOUR PURCHASING CARD NUMBER TO VENDORS/PERSONS WHO EMAIL**

Winnipeg
SUPPLIER DOES NOT ACCEPT MASTERCARD

If the supplier does not accept MasterCard and therefore payment cannot be made using the Purchasing Card it will be necessary to use a Purchase Order for telephone purchases and on-site purchases over $150. If the on-site purchase is under $150 then Petty Cash can be utilized if a fund is available.

TRANSACTION DECLINED

A cardholder can have a transaction declined for various reasons, including:
1. Not authorized to purchase from this supplier type
2. Purchase is over per transaction limit
3. Purchase will be over the monthly limit
4. Card has been cancelled

If the cardholder cannot determine the reason for the decline he/she must phone Bank of Montreal MasterCard at 1-800-263-2263 to get further information on the reason for the decline.

In all cases, the cardholder is to notify the Department Purchasing Card Representative that they have had a transaction declined and provide the reason. The Department Purchasing Card Representative will get a daily declined report and must explain all declined transactions.
7. Return Procedures

**Determine Why Goods Are to be Returned**

If the goods purchased and received are found not suitable, determination of the situation must occur before further action is taken.

1) The supplier should rectify the situation at no further cost to the City by replacing goods or refunding all costs:
   i. If the supplier shipped the wrong goods
   ii. If the goods were found to contain missing parts or concealed damage not caused in shipping, otherwise your claim may be with the shipping company depending on FOB point
   iii. If the goods were found to be defective at time of install or initial use, prior to full time usage, after which it is subject to the established warranty conditions

2) The supplier may choose not to replace at no additional cost or fully refund costs:
   i. If the City ordered or selected the wrong goods
   ii. If the goods were damaged after the City took ownership of them
   iii. Where the terms of sale were Final Sale

**Settle the Return with the Supplier**

Once the City’s rights have been determined, contact the supplier to make the appropriate arrangements for return of the goods and the subsequent replacement or refund. If, from the discussion, it is decided that credit will accrue to the City the cardholder must ensure the supplier applies the credit to the card number and issues similar documentation as was done at the time of the purchase.

The cardholder enters pertinent information into the Transaction Log (Attachment D) and attaches the credit receipt, using the manual process, or files the credit receipt to be attached to the log through the electronic Purchasing Card program.
8. Purchasing Card vs Purchase Order/Direct

A list of contract and non-contract vendors is posted on the Peoplesoft A/P website under Business Process Documents. The file is named Purchasing Card Vendors. http://citynet/finance/peoplesoft/A/P/bpi_docs.stm

If a vendor is identified as a candidate for a Department/Ghost card all purchases would be charged to one card which is held by the department’s Finance & Administration Division. If the vendor is identified as a candidate for payment by purchasing card, but does not have enough volume to warrant a Department/Ghost card, the cardholder is to make the payment by purchasing card.

At a minimum, departments should not be processing purchase orders/directs for under $150. If the purchase is for less than $150 it is to be made by purchasing card, if accepted by the vendor, unless prohibited by a contract or an up-charge. In that case, Petty Cash should be utilized.

Corporate Finance will monitor invoices submitted for processing and department controllers will be notified of non-compliance.
9. Reconciliation, Record Retention and Payment

Each cardholder will receive a monthly electronic statement identifying each transaction made against the purchasing card during the previous month. The statement date will generally be the 4th day of the month and cardholders will be notified by email when their electronic statement is available.

The following steps are required for the reconciliation of all purchasing card transactions:

i. The cardholder is required to maintain a log of all transactions (Attachment D) in manual process or a file of the receipts using the electronic process.

ii. The cardholder reconciles all purchasing card receipts, Transaction Log, and/or his/her statement by the end of the third week of the month.

iii. GST and PST charges must be identified for each transaction.

iv. The cardholder acknowledges the verification of all monthly transactions by printing and signing the log using the electronic system or signing the manual log. All log information, receipts and monthly statements must be retained by the Department for 7 years as these may be required for audit purposes.

v. The responsibility rests with the cardholder and their supervisor to ensure all transactions are accurate and legitimate. Any discrepancies must be identified and appropriate action taken to resolve any problem (also see: Dispute Process).

vi. Payments to Bank of Montreal MasterCard will be made by the Corporate Finance Department. Departments will ensure transfers occur (internally) to cover the costs of their department’s purchases, either by journal entry or using the electronic system.

vii. Reconciliation of the purchasing card transactions and the resolution of disputed purchases with Bank of Montreal MasterCard shall be completed within thirty (30) days of statement date.

viii. The Department Purchasing Card Representative will be performing regular spot checks to ensure compliance with all procedures and will bring any problems to the attention of the Department Controller.
10. Purchasing Card Statement Dispute Process

The following steps should be taken by the cardholder for all purchasing card transactions on the monthly statement that do not appear to be correct:

- Review the discrepancy to determine if it is the Supplier’s or Bank of Montreal MasterCard’s error
- Initiate the dispute

**Bank of Montreal MasterCard error**

- Contact Bank of Montreal MasterCard (1-800-263-2263)
- Identify the discrepancy with their customer service representative
- Record on the Transaction Log
- Ensure a correction transaction appears on the next statement

**Supplier error**

- Contact the pertinent supplier to rectify the billing problem
- Ensure you have received confirmation of the correction (email, credit note, etc)
- Record on the Transaction Log (manual or electronic)
- Ensure a correction transaction appears on the next statement

**No record of the purchase**

- Contact the supplier to request a copy of the receipt
- Ensure you receive the receipt within 1 – 2 days
- If valid, enter into log as required
- If invalid, ensure the supplier rectifies the charge and sends you confirmation within 1 – 2 days
- Ensure a correction transaction appears on the next statement
- If unable to get a copy of the receipt within a couple days contact the Department Purchasing Card Representative who will submit a request for the receipt from Bank of Montreal MasterCard
Suspected Fraudulent Transaction

- If the transaction is from an unknown supplier and appears to be fraudulent contact Bank of Montreal MasterCard immediately at 1-800-263-2263
- Bank of Montreal MasterCard may be able to provide some information to determine if the card has been compromised
- If compromised they will cancel the card and request a new card and number
- If card replacement is urgent, advise Bank of Montreal who will usually replace it within 24 to 48 hours if there's an urgent need
- In this event, contact the Department Purchasing Card Representative advising of this issue
- Bank of Montreal MasterCard may immediately reverse the transaction or they may request a Solemn Declaration to be submitted first - contact your Department Purchasing Card Representative

Further Assistance Required

In all cases, if your dispute is not resolved to your satisfaction, contact the Department Purchasing Card Representative for further assistance

NOTE: BANK OF MONTREAL MASTERCARD WILL ONLY INVESTIGATE DISPUTED ITEMS BY CARDHOLDERS FOR UP TO THIRTY (30) DAYS FROM STATEMENT CUTOFF DATE
11. Changing Card Information

To change the purchasing card information on existing cards (i.e. account code, credit limit, address, etc.) the following steps must be taken:

- The cardholder must complete the Purchasing Card Change Request form (Attachment C), the Supervisor must sign as approved and forward to the Department Purchasing Card Representative for final approval.

- If approved, the Department Purchasing Card Representative will complete the necessary Purchasing Card Form and process the change.
12. Card Cancellation/Personnel Leaving the Department/City

The following are steps to be taken when a card is cancelled or an employee leaves the department or the City:

- The supervisor of the cardholder is responsible for collecting, cutting the purchasing card in half perpendicularly across the magnetic strip immediately.

- The supervisor of the cardholder will complete the appropriate part of the Purchasing Card Change Request (Attachment C) and forwarding it along with the destroyed card to the Department Purchasing Card Representative.

- The supervisor must obtain all documentation from the cardholder to ensure the final reconciliation can be completed.

- Cards are to be cancelled immediately when a person leaves the department or the City. Completed transactions will continue to be posted to the account.

- The Department Purchasing Card Representative ensures that the card has been destroyed.

- The Department Purchasing Card Representative will process a Delete Cardholder using the Bank of Montreal Details Online web-based program.

- The Department Purchasing Card Representative must notify the Electronic PCard Program Administrator supplying cardholder information and hierarchy levels.
13. Lost or Stolen Cards

If a card is lost or stolen:

- The cardholder is responsible to phone Bank of Montreal MasterCard immediately to cancel the card (1-800-263-2263 24 hours a day, 7 days a week, 365 days a year)
- The cardholder will notify the Department Purchasing Card Representative
- A replacement card will be issued by Bank of Montreal MasterCard within two to three business days
- The replacement card will be sent to the Department Purchasing Card Representative who will arrange for it to be delivered to the cardholder
- If the original card subsequently is found/recovered it should be cut up and sent to the Department Purchasing Card Representative to record and destroy
14. Key Contacts and Information

**BANK OF MONTREAL MASTERCARD**

General Information, Lost or Stolen Cards, Suspected Fraudulent Activity

**1-800-263-2263**

Service will be provided on basis of 24 hours per day, 7 days a week, 365 days a year for the following:

- Inquiries
- Account Information
- Emergency Assistance
- Card Replacement

**DEPARTMENT PURCHASING CARD REPRESENTATIVES**

Supervisors and cardholders can contact their department Finance and Administration Division to determine the current Department Purchasing Card Representatives.

In all cases, for all reasons, the Department Purchasing Card Representative is the go-to person for all purchasing card program questions, tasks, issues, etc.

**PROGRAM CONTACTS**

Trevor De Ryck  
Corporate Finance Department  
Corporate Controller’s Division  
4th Floor – 510 Main St  
Wpg., MB R3B 1B9  
Phone (204) 986-2190  
Fax 944-1184  
Email: TsDeRyck@winnipeg.ca

Surya Khedkar  
Corporate Finance Department  
Corporate Controller’s Division  
4th Floor – 510 Main St  
Wpg., MB R3B 1B9  
Phone (204) 986-2472  
Fax 944-1184  
Email: SkKhedkar@winnipeg.ca
ATTACHMENT A - MASTERCARD PURCHASING CARD USER AGREEMENT

MASTERCARD PURCHASING CARD USER AGREEMENT

BETWEEN:

CITY OF WINNIPEG

AND:

Employee

[Handwritten: City of Winnipeg Purchasing Transactions]

WHEREAS the City has requested that MNO Financial Group (hereinafter called the "Bank") issue MasterCard Procurement Cards (hereinafter called the "Purchasing Card");

WHEREAS the City grants the Employee the right to use the Purchasing Card;

WHEREAS it is the intent of the parties hereto that they agree to conditions governing the use of the Purchasing Card;

THEREFORE, the parties agree to the following:

1. Under the terms and conditions of the agreement with the Bank, the Employee will issue the City Purchasing Cards which are to be used only for the benefit of the City.

2. The City hereby designates the Employee to be a Purchasing Card holder.

3. The Employee is authorized to use the Purchasing Card to purchase or obtain goods and services as required by the City's business operations and for no other purpose.

4. Any transactions carried out by the Employee, for which the Purchasing Card is used, are authorized by the City.

The City is liable for all transactions on the Purchasing Card that are authorized by the Employee in the conduct of the City's business operations and for the business purposes of the City.

5. However, the Employee is liable for any unauthorized transactions, or for any other transactions that do not fall under the City's business operations.

6. Any transactions carried out by the Employee on the Purchasing Card are authorized by the City.

The Employee acknowledges having read the terms of the Agreement and the City of Winnipeg Purchasing Card Program Procedures and undertakes to comply with them.

In witness whereof, the parties signed at Winnipeg, on the date indicated herein each of their names.

THE CITY

__________________________________________

__________________________________________

THE EMPLOYEE

__________________________________________

__________________________________________

WITNESS

__________________________________________

__________________________________________
**ATTACHMENT B - PURCHASING CARD PROGRAM NEW CARDHOLDER APPLICATION**

**THE CITY OF WINNIPEG**

**PURCHASING CARD PROGRAM**

**NEW CARDHOLDER APPLICATION**

<table>
<thead>
<tr>
<th>Field</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cardholder's Name</td>
<td></td>
</tr>
<tr>
<td>Last Name</td>
<td></td>
</tr>
<tr>
<td>First Name</td>
<td></td>
</tr>
<tr>
<td>Cardholder's Coordinates</td>
<td></td>
</tr>
<tr>
<td>No.</td>
<td></td>
</tr>
<tr>
<td>Street</td>
<td></td>
</tr>
<tr>
<td>Floor/Floor</td>
<td></td>
</tr>
<tr>
<td>City</td>
<td></td>
</tr>
<tr>
<td>Province</td>
<td></td>
</tr>
<tr>
<td>Postal Code</td>
<td></td>
</tr>
<tr>
<td>Telephone Number</td>
<td></td>
</tr>
<tr>
<td>Ext.</td>
<td></td>
</tr>
<tr>
<td>Fax Number</td>
<td></td>
</tr>
<tr>
<td>Cardholder's Signature</td>
<td></td>
</tr>
<tr>
<td>Signature</td>
<td>Date</td>
</tr>
<tr>
<td>Limits &amp; Blocked Merchants</td>
<td></td>
</tr>
<tr>
<td>Monthly (Maximum $20,000)</td>
<td></td>
</tr>
<tr>
<td>Transaction (Maximum $3,000)</td>
<td></td>
</tr>
<tr>
<td>Merchant Category Codes - Check to Block (Unauthorize)</td>
<td></td>
</tr>
<tr>
<td>1 - Unknowns</td>
<td>6 - Gas</td>
</tr>
<tr>
<td>2 - Airlines</td>
<td>7 - Automobiles</td>
</tr>
<tr>
<td>3 - Retail</td>
<td>8 - Professional Services</td>
</tr>
<tr>
<td>4 - Restaurants</td>
<td>9 - Purchasing</td>
</tr>
<tr>
<td>5 - Car Rental</td>
<td>10 - Leisure</td>
</tr>
<tr>
<td>6 - Health &amp; Education</td>
<td>11 - Entertainment &amp; Recreation</td>
</tr>
<tr>
<td>7 - Food &amp; Beverage</td>
<td>12 - Financial Services</td>
</tr>
<tr>
<td>8 - Transportation &amp; Parking</td>
<td></td>
</tr>
<tr>
<td>9 - Books &amp; Stationery</td>
<td>13 - Other TME</td>
</tr>
<tr>
<td>10 - Office Supplies</td>
<td>14 - Contractors &amp; Utilities</td>
</tr>
<tr>
<td>11 - Clothing</td>
<td>15 - Gifts &amp; Flowers</td>
</tr>
<tr>
<td>12 - Food &amp; Beverage</td>
<td>16 - Catalog/Mall Order</td>
</tr>
<tr>
<td>13 - Books &amp; Stationery</td>
<td></td>
</tr>
<tr>
<td>14 - Office Supplies</td>
<td>17 - Financial Services</td>
</tr>
<tr>
<td>15 - Health &amp; Education</td>
<td></td>
</tr>
<tr>
<td>16 - Contractors &amp; Utilities</td>
<td></td>
</tr>
<tr>
<td>17 - Financial Services</td>
<td></td>
</tr>
<tr>
<td>18 - Transportation &amp; Parking</td>
<td></td>
</tr>
<tr>
<td>19 - Entertainment &amp; Recreation</td>
<td></td>
</tr>
<tr>
<td>20 - Catalog/Mall Order</td>
<td></td>
</tr>
<tr>
<td>Supervisor's Approval</td>
<td></td>
</tr>
<tr>
<td>Signature</td>
<td>Date</td>
</tr>
<tr>
<td>Purchasing Card Representative's Approval</td>
<td></td>
</tr>
<tr>
<td>Name (ie Financial Services Branch)</td>
<td>Number (ie 30003)</td>
</tr>
<tr>
<td>Signature</td>
<td>Date</td>
</tr>
</tbody>
</table>
# Attachment C – Purchasing Card Change Request

## The City of Winnipeg

### Purchasing Card Program

## Purchasing Card Change Request

<table>
<thead>
<tr>
<th>1</th>
<th>Card Identification</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cardholder’s Name as it appears on Card</td>
<td>Card Number</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2</th>
<th>Change to Limits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monthly (Maximum $30,000)</td>
<td>Current</td>
</tr>
<tr>
<td>Per transaction (Maximum $3,000)</td>
<td>Current</td>
</tr>
<tr>
<td>Reason</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>3</th>
<th>Change to Blocked Merchant Category Codes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Block #</td>
<td>Current Table #</td>
</tr>
<tr>
<td>Unblock #</td>
<td>Revised Table #</td>
</tr>
<tr>
<td>Reason</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>4</th>
<th>Change to Reporting Structure</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current</td>
<td>Name (e.g. Financial Services Branch)</td>
</tr>
<tr>
<td>Revised</td>
<td>Name (e.g. Controllership Branch)</td>
</tr>
<tr>
<td>Reason</td>
<td></td>
</tr>
</tbody>
</table>

**NOTE:** If Reporting Structure names and numbers are unknown, enter the name of the division/branch/section the cardholder is to be in. The Dept Rep will provide the rest of the information.

<table>
<thead>
<tr>
<th>5</th>
<th>Card Cancellation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reason</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>6</th>
<th>Supervisor’s Approval</th>
</tr>
</thead>
<tbody>
<tr>
<td>Signature</td>
<td>Date</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>7</th>
<th>Purchasing Card Representative’s Approval</th>
</tr>
</thead>
<tbody>
<tr>
<td>Signature</td>
<td>Date</td>
</tr>
</tbody>
</table>
## ATTACHMENT D – TRANSACTION LOG AND INSTRUCTIONS

### THE CITY OF WINNIPEG

**PURCHASING CARD PROGRAM**

**TRANSACTION LOG**

<table>
<thead>
<tr>
<th>CARD NUMBER</th>
<th>CARDHOLDER NAME AND TELEPHONE NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Billing Period:**

<table>
<thead>
<tr>
<th>DATE</th>
<th>SUPPLIER NAME</th>
<th>DESCRIPTION OF PURCHASE</th>
<th>FUND</th>
<th>ACCOUNT</th>
<th>DEPT</th>
<th>CLASS</th>
<th>PURCHASE AMOUNT (Excl. HST)</th>
<th>PST</th>
<th>GST</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
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</tr>
</tbody>
</table>

**CARDHOLDER’S SIGNATURE:**

<table>
<thead>
<tr>
<th>TOTAL $</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

---

25
### PURCHASING CARD TRANSACTION LOG INSTRUCTIONS

<table>
<thead>
<tr>
<th><strong>Billing Period</strong></th>
<th>Enter ending dates of billing period.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Card Number</strong></td>
<td>Enter your number printed on your Purchasing Card. Note this number is referred to as Account Number on your billing statement.</td>
</tr>
<tr>
<td><strong>Cardholder Name and Phone Number</strong></td>
<td>Enter your name as it appears on your Purchasing Card and your office telephone number.</td>
</tr>
<tr>
<td><strong>Cardholder Signature</strong></td>
<td>Sign on this line after you have reconciled your statement before you submit your reconciled form to your Department's Finance Unit.</td>
</tr>
<tr>
<td><strong>Description of Purchase</strong></td>
<td>Enter enough information to clearly describe item being purchased and purpose (i.e. electrical supplies/City Hall; hardware shelf/City Clerks).</td>
</tr>
<tr>
<td><strong>Date</strong></td>
<td>Enter date you made transaction.</td>
</tr>
<tr>
<td><strong>Supplier Name</strong></td>
<td>Enter name of supplier from whom purchase was made.</td>
</tr>
<tr>
<td><strong>Fund-Account-Dept-Class</strong></td>
<td>Enter complete account code (fund-account-dept-class) where budget should be charged for this purchase. (i.e. 001-445XXX-XXXXXXX-999)</td>
</tr>
<tr>
<td><strong>Amounts</strong></td>
<td>Complete columns as described.</td>
</tr>
<tr>
<td><strong>Accounting Reconciliation</strong></td>
<td>Total all charges on the record log. The total payment should equal the total amount due on your statement. If purchases appear on your record log but not on your Purchasing Card statement (this may happen due to the cut off date of the statement), document these purchases on another log to be used for the following month and cross them off the current month's log. If charges appear on the statement but not on your record log, record these purchases on your log and request another invoice from the supplier or contact your Department's Finance Unit. If you have Credit/Returns or dispute any Charges on your statement, contact the supplier and/or the Bank of Montreal MasterCard. If you cannot resolve your dispute call your Department Purchasing Card Representative.</td>
</tr>
</tbody>
</table>
### Attachment E - Accepting/Verifying/Approving Statements

<table>
<thead>
<tr>
<th></th>
<th>Electronic</th>
<th>Manual</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Accepting of</strong></td>
<td>The cardholder logs on to the PCard intranet application and accepts their statement after reviewing it. Cardholder then gives receipts to their cardholder administrator.</td>
<td>Cardholder's administrator logs into the PCard intranet application and prints out the statement for the cardholder. Cardholder reviews the statement, attaches the receipts and log, and signs it.</td>
</tr>
<tr>
<td><strong>Statement</strong></td>
<td>Administrator then logs on to the intranet application, compares the receipts to the statement, fills in the GL distributions, the taxes and the descriptions for the statement and then verifies it. Cardholder administrator then forwards the receipts on to the supervisor.</td>
<td>The cardholder administrator receives the signed copy of the statement with the receipts and log attached. Administrator then logs on to the intranet application, compares the receipts to the statement, fills in the GL distributions, the taxes and the descriptions for the statement and then verifies it. Cardholder administrator then forwards the signed statement with attached receipts and log on to the supervisor.</td>
</tr>
<tr>
<td><strong>Approving</strong></td>
<td>The supervisor logs on to the intranet application, sees that the statement has been accepted and verified, and then reviews the statement (comparing it to the receipts) and approves it. The application is set up in such a way that cardholders will not be able to approve their own statements.</td>
<td>The supervisor receives the signed statement with the receipts and log attached, and then reviews and approves the statement in the PCard intranet application, after noting that its been verified.</td>
</tr>
<tr>
<td><strong>Authorizing new cards</strong></td>
<td>The Department PCard rep enters a new card, only after having received the application form, signed by both the potential cardholder and their supervisor who approves the application, plus the UserAgmt. The Program Administrator receives and activates new cards.</td>
<td>Same as for electronic process.</td>
</tr>
<tr>
<td><strong>Spending limits</strong></td>
<td>Only the Department PCard rep can change the limits on a card. A card can’t be used on any purchase above $3,000, nor can it be used to purchase more than $30,000 per month. The PCard rep also sets the limitations as to what purchases can be made on the card.</td>
<td>Same as for electronic process.</td>
</tr>
<tr>
<td><strong>Adding approvers to the intranet system</strong></td>
<td>Only the system administrator can set up supervisors on the PCard intranet application, after receiving notification from the Department PCard rep. This will ensure that only authorized employees will be able to approve statements.</td>
<td>Same as for electronic process.</td>
</tr>
</tbody>
</table>
PART 1 - Cardholder

ELECTRONIC PROCESS

1. MasterCard file downloaded to intranet application
2. CH logs on to intranet application, reviews statement on-line, adjusts taxes, as required
3. Any discrepancies?
   - No: CH may code purchases to G/L account and then accepts statement
   - Yes: Resolution process
4. CH attaches receipts to log and forwards to administrator

MANUAL PROCESS

1. MasterCard file downloaded to intranet application
2. Administrator logs on to intranet application and prints out a copy of the statement for the CH
3. CH compares statement to log
4. Any discrepancies?
   - No: Resolution process
   - Yes: CH attaches receipts and log to printed copy of statement and forwards to administrator
PART 2 – Cardholder Administrator

**ELECTRONIC PROCESS**

1. Administrator receives receipts from CM
2. Administrator logs on to the intranet application, fills in GL distributions, taxes & descriptions and compares receipts to statement
3. Any discrepancies?
   - No: Administrator verifies statement
   - Yes: Resolution process
   - Yes: Resolution process

4. Administrator sends receipts on to supervisor

**MANUAL PROCESS**

1. Administrator receives printed, signed copy of statement, with receipts and log attached, from CM
2. Administrator logs on to the intranet application, fills in GL distributions, taxes & descriptions and compares receipts to on-line statement
3. Any discrepancies?
   - No: Administrator verifies statement
   - Yes: Resolution process

4. Administrator sends signed statement with receipts and log on to supervisor
PART 3 – Supervisor

**ELECTRONIC PROCESS**

1. Supervisor receives receipts from administrator.
2. Supervisor logs on to the intranet application and ensures that the statement has been accepted and verified.
3. Supervisor compares receipts to on-line statement.
5. Supervisor returns receipts to administrator for filing.

**MANUAL PROCESS**

1. Supervisor receives printed statement with attached receipts and log from administrator.
2. Supervisor logs on to the intranet application and ensures the statement has been verified.
3. Supervisor ensures printed statement has been signed by orpholder and compares receipts to on-line statement.
5. Supervisor returns printed statement with receipts and log to administrator for filing.
EMPLOYEE CODE OF CONDUCT – LONG VERSION

(Appendix “A” referred to in Clause 7 of the Report of the Executive Policy Committee dated March 14, 2001.)

CITY OF WINNIPEG EMPLOYEE CODE OF CONDUCT

PART A. DEFINITIONS

“Chief Administrative Officer” means the Chief Administrative Officer of the City, and includes his or her designate;

“City” means The City of Winnipeg;

“Code of Conduct Committee” means a committee of Council consisting of not less than 3 members of Executive Policy Committee;

“department head” means the head of an administrative department of the City as established by The City Organization By-law, and includes an acting department head and, where applicable, the designate of a department head;

“dependant” means

(a) the spouse of an employee, including a person who is not married to the employee but whom the employee represents as his or her spouse, or

(b) any child, natural or adopted, of the employee regardless of age

“employee” means a person employed by the City and includes a statutory officer, but does not include a Member of Council, or a person who is not employed by the City and works directly for an individual Member of Council;

“person” includes a firm, partnership, association or other body, whether incorporated or unincorporated;

“statutory officer” means an employee of the City who occupies a position created by The City of Winnipeg Act and has duties defined by that Act.

PART B. GENERAL PRINCIPLES

Employees must observe the highest standards of conduct in the performance of their duties, regardless of personal consideration. The public interest must be their primary concern. Their conduct in their official affairs must be above reproach at all times.

Employees must avoid situations in which their personal interest conflicts, or appears to conflict, with the interests of the City in their dealings with persons doing or seeking to do business with the City.

Employees must not engage in any conduct or activity that contravenes any law in force in Manitoba, including city by-laws, which might detrimentally affect the City’s reputation, make the employee unable to properly perform his or her employment responsibilities, cause other employees to refuse or be
reluctant to work with the employee, or otherwise inhibit the City’s ability to efficiently manage and direct its operations.

PART C. PREAMBLE

1. This Code of Conduct is to operate in addition to other policies, regulations, and administrative directions for employees, as may be determined from time to time by Council or the Chief Administrative Officer.

2. Every provision of this Code is intended to be severable, and if any term or provision is determined to be illegal or invalid for any reason, that illegality or invalidity shall not affect the validity of the remainder of the Code.

3. Where, in relation to any employee, any provision of this Code is inconsistent with a collective bargaining agreement or employment contract which applies to that employee, the provision of the collective agreement or the employment contract prevails.

PART D. SPECIFIC PROVISIONS

Without limiting the generality of Part B:

1. Every employee, in the discharge of his or her duties and at all times, shall comply with The Freedom of Information and Protection of Privacy Act.

2. No employee shall engage in any outside employment, business, or undertaking for the employee’s direct or indirect personal gain,

   (a) that will, or is likely to, interrupt or interfere with, the performance of his or her employment duties;

   (b) that requires or involves activities related to the outside employment, business, or undertaking, during any portion of the work day in which the employee is required to perform duties for the City;

   (c) in which the employee will gain, or appear to gain, a benefit as a result of his or her position with the City;

   (d) that will, or is likely to, influence, affect, or impair the manner in which the employee carries out his or her duties with the City, or his or her impartiality;

   (e) in such a manner, or in such a way, as to appear to be acting on behalf of the City, or appears to represent an opinion of the City.

3. Where an employee performs work in the course of any outside employment, business, or undertaking for his or her direct or indirect personal gain, and that work requires inspection or approval by another city employee, the employee must report the factual circumstances of that work, and the need for an inspection or approval, to his or her department head.
4. No employee shall accept any gift, favour, commission, reward, advantage or benefit of any kind from any person who is directly or indirectly involved in any business relationship whatsoever with the City, unless it is:

(a) a nominal exchange of hospitality among persons doing business;

(b) a token exchanged as a part of protocol; or

(c) a normal presentation made to persons participating in public functions.

Where an employee, as a result of the performance of his or her duties, receives or becomes entitled to receive any monetary payment, good, or service, that is outside the limits set out in this section, the employee shall turn over the monetary payment, good or service to his or her department head for such civic or charitable purposes as the department head may determine.

5. No employee shall solicit gifts or prizes for any City related purpose, including departmental events or functions, having other than nominal value, unless pre-authorized by the department head.

6. No employee shall accept free travel or accommodation from any person with whom the City does, or may do business, unless such travel/accommodation is pre-authorized by the department head and is further to an existing contractual arrangement.

7. No employee shall take advantage of discounts/rebates on personal purchases from suppliers having a business relationship with the City, unless those suppliers offer similar discounts/rebates to the general public, or the offer is made through a program which has been authorized by the Chief Administrative Officer.

8. No employee shall use, or request the use of, any City property, including surplus material, for personal convenience or profit, unless the property

(a) is available for such use by the public generally and the employee is receiving no special preference in its use; or,

(b) is made available to the employee as a matter of City policy or under the terms of his or her employment or appointment.

9. No employee shall use any information acquired as a result of his or her duties with the City for personal benefit unless the information is available to the public.

10. No employee shall grant any special consideration, treatment or advantage to any person in their dealings with the City.

11. No employee shall represent the City in dealings with any persons in which he or she has a direct or indirect pecuniary interest or with his or her dependants or relatives.

12. Unless pre-authorized by his or her department head, no employee shall represent any person in dealing with the City, nor appear before Council or any board, commission, or committee of the City on behalf of any person, except where the employee, or a dependant of the employee, has a direct interest in the person being represented, or such representation is a part of the employee’s duties.
13. No employee shall actively campaign, or solicit funds, for a potential or declared candidate for elected office during any portion of the work day in which the employee is required to perform duties for the City or at the workplace.

PART E. ENFORCEMENT

1. Where an employee has reported that he or she is engaged in any outside employment, business, or undertaking that requires inspections or approvals by another employee, the department head may:
   (a) require any additional or alternative measures as may be deemed reasonable, be taken to ensure that the inspections or approvals are dealt with in a manner which is fair and impartial and shows no favouritism to the employee; or
   (b) where it is not reasonably possible for the department head to comply with subsection (a), take any of the remedial actions set out in section 7, or any other remedy or action that is just and appropriate in the circumstances.

2. Where an employee perceives that he or she is, or may potentially be, in a conflict with the principles set out in Part B, they shall disclose the conflict, or the potential conflict, in writing, along with the circumstances leading to the conflict, or potential conflict, to:
   (a) his or her department head, in the case of an employee;
   (b) the Chief Administrative Officer, in the case of a department head; or
   (c) the Clerk of the Executive Policy Committee, in the case of a statutory officer;

and shall keep all such information current.

3. Any person who is of the opinion that an employee may have contravened this Code may file a complaint in writing with:
   (a) the employee’s department head, where the employee is not a department head or statutory officer;
   (b) the Chief Administrative Officer, where the employee is a department head; or
   (c) the Clerk of the Executive Policy Committee, where the employee is a statutory officer.

Note: It is the expectation that any employee who is aware that another employee has contravened this code will file a complaint with the appropriate person noted above.

Where a complaint is filed in good faith, the department head or Chief Administrative Officer as the case may be, or Executive Policy Committee where the employee is a statutory officer, shall ensure that the person filing the complaint is not subject to reprisal, threat of reprisal, or discipline as a result of filing the complaint.

4. The Clerk of the Executive Policy Committee shall, subject to any applicable prorogue period, ensure any disclosure under clause 2(c), or any complaint filed under clause 3(c), is placed on the
agenda of the Code of Conduct Committee, at a meeting not later than 10 days from the date of receiving the disclosure or complaint.

5. Where a disclosure of conflict or potential conflict is made under section 2, or a complaint is filed under section 3, the department head or Chief Administrative Officer as the case may be, or the Code of Conduct Committee where the employee is a statutory officer, may require the employee to take such steps to withdraw from participation in the matter in which the potential or alleged conflict arises as may be reasonable in the circumstances, until it has been determined if an actual conflict exists.

6. Where a disclosure or complaint is received:

(a) the department head or the Chief Administrative Officer, as the case may be, or the Code of Conduct Committee where the employee is a statutory officer, shall

   (i) investigate the potential conflict,

   (ii) determine whether or not there is an actual conflict, and

   (iii) if an actual conflict is found, determine, in accordance with section 7, the appropriate remedial action to be taken;

(b) the Code of Conduct Committee, may appoint, or retain, an employee or other individual to investigate, or assist in investigating, the potential conflict;

and, subject to section 9, any decision of the department head, Chief Administrative Officer, or Code of Conduct Committee is final and binding.

7. Contraventions of this Code, including failure to disclose a conflict pursuant to this Code, may result in one or more of the following remedial actions being taken:

(a) requiring the employee to terminate the outside employment, business or undertaking, or transfer assets into a blind trust;

(b) transferring the employee to another division or department;

(c) accepting the resignation of the employee;

(d) initiating disciplinary proceedings which may include dismissal except that where an employee is liable to disciplinary proceedings under this Code and some other City policy, rule or regulation for the same contravention, the City shall elect whether it will proceed under this Code or the other City policy, rule or regulation; or

(e) any other remedy or action that is just and appropriate in the circumstances.

8. Each contravention of this Code will be considered and dealt with on its own particular facts or circumstances.

9. Any remedial action taken pursuant to section 7 may be appealed:

(a) where an employee is employed pursuant to a collective bargaining agreement, pursuant to the grievance/arbitration provisions of that collective bargaining agreement; or,
(b) in the case of an employee who is not covered by a collective agreement, and who is not a statutory officer or a department head, to the Chief Administrative Officer or designate; or,

(c) in the case of a statutory officer or department head, to Executive Policy Committee.

PART F. ADMINISTRATION OF THE CODE

1. The Chief Administrative Officer is responsible for

   (a) implementing and administering the Code of Conduct; and,

   (b) ensuring all employees are made aware of, and comply with, the Code of Conduct.

November 14, 2000