



**MAYOR'S OFFICE  
EXPENDITURE POLICY**

November 1 2023

## **DOCUMENT CHANGE HISTORY**

*NOTE: This “DOCUMENT CHANGE HISTORY” section will be used going forward to identify any document changes including additions and deletions of content.*

### **Changes In This Version**

#### **Page 2 ~~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.~~

#### **Page 2 ~~Audit Committee of Council~~**

- Recommend amendments to the Mayor’s Office Expenditure Policy.
- **Using the City of Winnipeg’s external financial auditor provide an annual audit of the Mayor’s Office Expenditure Policy to Council for its July meeting, through the Audit Committee of Council.**

#### **Page 7 ~~Business Meeting and Hospitality~~**

##### **Eligible expense:**

- Meals and expenses related to **the hosting of visiting dignitaries, as well as other expenses related to protocol duties.**
  - ~~Meals consumed by Mayor’s Office prior to attending evening functions or events; and~~
  - ~~In town conference/seminar at which meals are not provided and where no per diem may be claimed.~~
  - ~~Non-professional Sporting events~~

##### **Ineligible expense:**

- **Personal usage of tickets to** professional sporting events and concerts. ~~tickets.~~

# TABLE OF CONTENTS

Section One: Purpose of Allowance .....	1
Section Two: Principles .....	1
Accountability .....	1
Transparency .....	1
Flexibility and Limits .....	1
Section Three: Roles and Responsibilities .....	1
Mayor’s Office .....	1
City Clerk’s Department .....	2
Audit Committee of Council .....	2
Corporate Finance Department .....	2
Section Four: Processes .....	3
Expenditures .....	3
Documentation .....	3
Review Process .....	3
Non-Compliant or Over-Expenditures .....	3
Purchasing Cards .....	3
Election Year .....	4
Disclosure .....	4
Accounting Procedures .....	4
Purchasing Procedures .....	5
Year End .....	5
Annual Report .....	5
Section Five: Allowable Expenses .....	6
Advertising and Promotions .....	6
Business Meetings and Hospitality .....	7
Community Expenses .....	8
Mayor’s Office Staff .....	9
Office Equipment .....	10
Office Supplies .....	11
Community Offices .....	11
Periodicals and Subscriptions .....	12
Postage and Courier Services .....	13
Printing, Binding and Photocopying .....	14
Professional and Consulting Services .....	15
Telephone and Communications .....	16
Training .....	17
Transportation .....	18
Travel .....	19

# 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 Committee of Council**

- Recommend amendments to the Mayor's Office Expenditure Policy.
- Using the City of Winnipeg's external financial auditor provide an annual audit of the Mayor's Office Expenditure Policy to Council for its July meeting, through the Audit Committee of Council.

### **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, and if the CFO approves the disposition of any unusual expenditure then that approval shall be made in writing.
- 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

Advertising and Promotion	
<p><b>Eligible expense:</b></p> <ul style="list-style-type: none"> <li>• 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</li> <li>• Advertising that supplements advertisements that City Departments place to promote specific programs, or specific events, such as a park opening</li> <li>• Design and production costs for the advertising</li> <li>• Promotional items such as fridge magnets, souvenir T-shirts, promotional chocolates, pens, etc.</li> </ul>	<p><b>Ineligible expense:</b></p> <ul style="list-style-type: none"> <li>• Advertising that the Mayor’s Office places after the cut-off date during an election year</li> <li>• Advertising that promotes political parties or candidates in any election campaigns</li> </ul>
<p><b>Conditions:</b></p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> </ul>	
Newsletters and Flyers	
<p><b>Eligible expense:</b></p> <ul style="list-style-type: none"> <li>• Design, writing, copy-editing, printing costs</li> <li>• Distribution costs, either through Canada Post Ad-mail or by private distribution firms</li> <li>• Translation fees</li> <li>• Clip art or stock photo fees</li> </ul>	<p><b>Ineligible expense:</b></p> <ul style="list-style-type: none"> <li>• Printing and distributing newsletters after cut-off date during an election year</li> </ul>

## Business Meetings and Hospitality

Business Meeting and Hospitality	
<p><b>Eligible expense:</b></p> <ul style="list-style-type: none"><li>• Mayor's Office expenses for food and beverage, facility rental, venue set-up, audio visual for receptions with constituents, business contacts, representatives of other levels of government, municipal associations, international delegations or visitors</li><li>• Meals and expenses related to hosting of visiting dignitaries, as well as other expenses related to Protocol Duties.</li><li>• Meals and expenses related to meetings / planning sessions of committees that occur over the lunch hour</li></ul>	<p><b>Ineligible expense:</b></p> <ul style="list-style-type: none"><li>• Alcohol</li><li>• Meals and expenses related to:<ul style="list-style-type: none"><li>• Meetings with City employees, Mayor's Office' staff, other Members of Council or employees of a City agency, board, commission or special purpose body</li></ul></li><li>• Personal usage of tickets to professional sporting events and concerts</li></ul>
<p><b>Conditions:</b></p> <ul style="list-style-type: none"><li>• Mayor's Office must identify business purpose for the expense.</li><li>• Mayor's Office must identify reason why meeting cannot be accommodated during normal office hours.</li></ul> <p><b>Other information:</b></p> <ul style="list-style-type: none"><li>• Mayor's Office must provide<ul style="list-style-type: none"><li>• Receipt showing total amount charged and detailing taxes charged;</li><li>• Full name of all participants attending meeting; and</li><li>• Date and purpose of meeting.</li></ul></li></ul>	

## Community Expenses

Community Expenses – Donations to Community Groups	
<p><b>Eligible expense:</b></p> <ul style="list-style-type: none"> <li>• Donations to community groups</li> <li>• Community Public Meeting expenses</li> <li>• Recognition of commemorative events / occasions in the community</li> </ul>	<p><b>Ineligible expense:</b></p> <ul style="list-style-type: none"> <li>• Donation to an individual or a group of individuals or trust fund not in keeping with the eligible expenses guidelines</li> <li>• Gifts for Mayor's Office or Council staff</li> </ul>
<p><b>Conditions:</b></p> <ul style="list-style-type: none"> <li>• Donations must be accompanied by a request from the organization with details about the group and the purpose of the donation.</li> <li>• Donations should be made via City of Winnipeg cheques to the community group. Personal cheques should not be used.</li> <li>• Donation receipts must be addressed to the City of Winnipeg.</li> <li>• Donation receipts received by Mayor's Office must be forwarded to the CFO.</li> </ul>	
Community Expense – Event Tickets	
<p><b>Eligible expense:</b></p> <ul style="list-style-type: none"> <li>• Tickets per charitable event for City-wide event or function</li> <li>• Participant fees for charitable or fund-raising events such as golf tournaments, walkathons organized by non-profit organizations, etc.</li> </ul>	<p><b>Ineligible expense:</b></p> <ul style="list-style-type: none"> <li>• Raffle tickets, silent auctions, table prize tickets at events, unless tickets winnings are donated back to the community organization</li> </ul>
<p><b>Conditions:</b></p> <ul style="list-style-type: none"> <li>• For charitable events or dinners, event organizers must make out charitable receipts to the City of Winnipeg, where applicable.</li> <li>• Mayor's Office must identify full name of all participants attending an event.</li> </ul>	
Community Events Groups	
<p><b>Eligible expense:</b></p> <ul style="list-style-type: none"> <li>• 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</li> </ul>	

## Mayor's Office Staff

Mayor's Office Staff	
<p><b>Eligible expense:</b></p> <ul style="list-style-type: none"> <li>• Mayor's Office may engage staff on a full-time or part-time basis</li> <li>• Mayor's Office staff can be employees of the City of Winnipeg or contract employees signed under a contract, including in the form of a Letter of Offer, approved by Corporate Support Services Department</li> <li>• Mayor's Office staff will be governed by the Code of Conduct for Members of Council (Note 1)</li> <li>• Appointments made via contract, including in the form of a Letter of Offer, cannot extend beyond the term of the Mayor</li> </ul>	<p><b>Ineligible expense:</b></p> <ul style="list-style-type: none"> <li>• Individuals holding elected political office shall not be eligible for employment as staff of the Mayor's Office</li> <li>• 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</li> <li>• 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</li> <li>• Mayor's Office staff cannot perform political duties, including attending meetings of board or commissions to which the Mayor has been appointed by Council</li> </ul>

Note 1: Code of Conduct for Members of Council is located on the City of Winnipeg website, <http://www.winnipeg.ca/council/integritycommissioner/codeofconduct.stm>

## Office Equipment

Computer Hardware, Software and Accessories	
<b>Eligible expense:</b> <ul style="list-style-type: none"> <li>• Computer hardware, software and peripherals</li> </ul>	<b>Ineligible expense:</b> <ul style="list-style-type: none"> <li>• Gaming or other personal software or hardware not required for an office environment</li> </ul>
<b>Conditions:</b> <ul style="list-style-type: none"> <li>• Mayor's Office must identify the business requirement for the equipment for City Hall, community or home office.</li> <li>• 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.</li> <li>• All computer hardware, software and peripherals purchased will be recorded in the asset inventory.</li> <li>• Mayor's Office must sign off on this inventory annually.</li> </ul>	
Office Equipment	
<b>Eligible expense:</b> <ul style="list-style-type: none"> <li>• Fax machines, shredders, audio-visual equipment, cameras, video cameras and small appliances</li> <li>• Maintenance contracts for equipment</li> <li>• Carrying case for equipment</li> <li>• Peripherals for equipment</li> </ul>	
<b>Conditions:</b> <ul style="list-style-type: none"> <li>• Mayor's Office must identify the business requirement for equipment for City Hall, community or home office.</li> <li>• 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.</li> <li>• 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.</li> <li>• All equipment purchased will be inventoried and Mayor's Office is required to sign off on the inventory annually.</li> <li>• 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.</li> </ul>	
Office Furniture	
<b>Eligible expense:</b> <ul style="list-style-type: none"> <li>• Standard office furniture, including chairs, desks, work stations, file cabinets, book shelves, sofas, conference tables, side tables, stands</li> <li>• Moving costs for City furniture at other storage locations</li> <li>• Transportation costs from vendor</li> <li>• Costs for refurbishing or repairing furniture</li> <li>• One-time cost to move personal furniture from home to City Hall</li> </ul>	<b>Ineligible expense:</b> <ul style="list-style-type: none"> <li>• Furniture not required for an office environment</li> </ul>
<b>Conditions:</b> <ul style="list-style-type: none"> <li>• Mayor's Office must identify the business requirement for equipment for City Hall, community or home office.</li> <li>• All furniture purchased with City funds is considered City property and is inventoried.</li> <li>• The Deputy City Clerk is responsible for coordinating the disposing of furniture and updating the furniture inventory accordingly.</li> <li>• The Mayor's Office must sign off on their furniture inventory annually.</li> <li>• Mayor's Office can bring personal furniture to the office.</li> <li>• Mayor's Office must return all items on the furniture inventory to the City at the end of the term.</li> </ul>	

## Office Supplies

Office Supplies	
<b>Eligible expense:</b> <ul style="list-style-type: none"><li>• Pens, pencils, post-it notes, writing pads, folders, toners, labels, paper and general office supplies</li></ul>	
<b>Conditions:</b> <ul style="list-style-type: none"><li>• Mayor's Office can buy from the City's vendor or directly from other vendors.</li></ul>	

## Community Offices

Community Offices	
<b>Eligible expense:</b> <ul style="list-style-type: none"><li>• Expenses associated with operation of a Community Office including rent, utilities and other expenses normally associated with a Community Office</li></ul>	

## Periodicals and Subscriptions

Books, Magazines and Newspaper Subscriptions	
<p><b>Eligible expense:</b></p> <ul style="list-style-type: none"> <li>• Books, magazines and periodicals that are related to the business of the City</li> <li>• Annual subscriptions to daily, weekly and monthly newspapers, news, trade and business magazines, ethnic publications and other periodicals</li> </ul>	<p><b>Ineligible expense:</b></p> <ul style="list-style-type: none"> <li>• Lifestyle / entertainment magazines</li> </ul>
<p><b>Conditions:</b></p> <ul style="list-style-type: none"> <li>• Name of book or magazine must be included on the invoice.</li> </ul>	
Cable Television amended 1 December 10, 2014	
<p><b>Eligible expense:</b></p> <ul style="list-style-type: none"> <li>• Monthly fee for basic cable and news channels for Mayor's Office</li> <li>• Installation charge for cable connection at Mayor's Office</li> <li>• Cable equipment purchase or rental for Mayor's Office</li> </ul>	<p><b>Ineligible expense:</b></p> <ul style="list-style-type: none"> <li>• Monthly fee for basic cable and news channels for Mayor's home office</li> <li>• Movie/entertainment channel programming</li> </ul>

# Postage and Courier Services

Postage and Courier Services	
<b>Eligible expense:</b> <ul style="list-style-type: none"><li>• Canada Post regular and premium mail services</li><li>• Courier delivery costs</li><li>• Stamps</li></ul>	

## Printing, Binding and Photocopying

Printing and Photocopying	
<b>Eligible expense:</b> <ul style="list-style-type: none"><li>• Stationery including envelopes, letterheads, business cards</li><li>• Photocopying charges</li><li>• Printing</li></ul>	
Photographic Supplies and Services	
<b>Eligible expense:</b> <ul style="list-style-type: none"><li>• Professional photographer fees</li><li>• Processing and digital print fees</li><li>• Frames, CDs, and other output devices</li><li>• Film or other storage mechanisms</li></ul>	
<b>Conditions:</b> <ul style="list-style-type: none"><li>• Mayor's Office cannot use photographs or materials that were taken by the City photographers for election-related purposes.</li></ul>	

## Professional and Consulting Services

Consulting Expenses	
<p><b>Eligible expense:</b></p> <ul style="list-style-type: none"> <li>Consulting Services may be contracted for the purpose of research related to City business</li> </ul>	
<p><b>Conditions:</b></p> <ul style="list-style-type: none"> <li>An individual holding elected public office (i.e., federal, provincial, municipal or school board) is not eligible to be engaged to provide consulting services.</li> <li>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.</li> <li>The Mayor's Office may not engage an employee of the City of Winnipeg as a consultant.</li> <li>The Mayor's Office must sign a contract or formal agreement with the consultant which sets out the terms and conditions in detail.</li> <li>For consultants that the Mayor's Office engages on a long-term basis, a blanket contract will be set up.</li> <li>The consultant's monthly invoice must identify the hours worked and the deliverables.</li> </ul>	
Professional and Contracted Services	
<p><b>Eligible expense:</b></p> <ul style="list-style-type: none"> <li>Firms or individuals whom the Mayor's Office or their staff retain for specific business purposes with clear deliverables, fee structures and timelines</li> </ul>	
<p><b>Conditions:</b></p> <ul style="list-style-type: none"> <li>An individual holding elected public office (i.e., federal, provincial, municipal or school board) is not eligible to provide professional and/or contracted services.</li> <li>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.</li> <li>The Mayor may not contract with an employee of the City of Winnipeg to provide professional services.</li> <li>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.</li> </ul>	

## Telephone and Communications

Telephone	
<b>Eligible expense:</b> <ul style="list-style-type: none"> <li>• Monthly fees, including fees for specialty features such as call display, call waiting, messaging</li> <li>• Fees for conference calls</li> <li>• Business-related long-distance charges</li> <li>• Telephone equipment</li> <li>• Fax machine</li> <li>• Peripherals such as headsets, etc.</li> </ul>	<b>Ineligible expense:</b> <ul style="list-style-type: none"> <li>• Personal long-distance calls</li> <li>• 1-900 calls</li> <li>• Novelty phones</li> </ul>
<b>Conditions:</b> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> </ul>	
Internet Services	
<b>Eligible expense:</b>	<b>Ineligible expense:</b> <ul style="list-style-type: none"> <li>• High-speed internet connection for Home Office</li> <li>• Installation costs and modem rental fees for Home Office</li> </ul>
<b>Provided by Corporate Support Services:</b> <ul style="list-style-type: none"> <li>• Internet access through the City's network at City Hall, civic centres and other City buildings.</li> </ul>	
<b>Conditions:</b> <ul style="list-style-type: none"> <li>• The Mayor's Office may order directly from any internet supplier.</li> </ul>	
Websites	
<b>Eligible expense:</b> <ul style="list-style-type: none"> <li>• Design, web development, writing, domain name registration, web-hosting fees</li> <li>• Database creation and management fees</li> </ul>	
<b>Provided by Corporate Support Services:</b> <ul style="list-style-type: none"> <li>• A page on the City's internet site</li> </ul>	
Wireless Products and Services	
<b>Eligible expense:</b> <ul style="list-style-type: none"> <li>• Cost of equipment, such as blackberries, cell phones or other Personal Digital Assistants (PDAs)</li> </ul>	<b>Ineligible expense:</b> <ul style="list-style-type: none"> <li>• Personal long-distance calls</li> <li>• 1-900 calls</li> <li>• Personal messaging / downloads</li> </ul>
<b>Conditions:</b> <ul style="list-style-type: none"> <li>• 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.</li> <li>• The Mayor's Office can choose a vendor other than the corporate vendor based on his/her coverage / service needs.</li> <li>• 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.</li> <li>• 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.</li> </ul>	

## Training

Training	
<b>Eligible expense:</b> <ul style="list-style-type: none"><li>• Training for the Mayor's Office staff that meets specific business requirements</li><li>• Tuition reimbursement for college or university programs or courses related to City business</li></ul>	<b>Ineligible expense:</b> <ul style="list-style-type: none"><li>• Training unrelated to City business</li><li>• Physical fitness, sports, arts programs</li><li>• The Mayor's Office or staff cannot claim city-paid tuition fees on personal income tax</li></ul>
<b>Conditions:</b> <ul style="list-style-type: none"><li>• Training must meet business requirements.</li><li>• 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.</li></ul>	

## Transportation

<b>Transportation - Mileage and Parking</b>	
<p>The Mayor will receive a monthly transportation allowance of \$550 per month, a parking space in the City Hall Parkade, and an annual surface parking card, all to be provided by the City of Winnipeg outside of the funds allocated to the Mayor's Office.</p> <p><b>Eligible expense:</b></p> <ul style="list-style-type: none"> <li>• The Mayor can receive a reimbursement for mileage to offset gas costs</li> <li>• The Mayor and staff must identify business purpose for the trip</li> <li>• The rate of reimbursement per mileage will be at \$0.15/km and adjusted from time to time accordingly.</li> <li>• The Mayor is accountable for the accuracy of the mileage claimed</li> <li>• The Mayor must provide original receipts from parking operators indicating date, time and parking location. Credit card receipts will not be accepted</li> <li>• Reimbursement for kilometres traveled will appear on the Mayor's paycheque</li> <li>• The monthly transportation allowance and the parking space provided in the City Hall parkade may be considered taxable benefits as per income tax legislation</li> <li>• Mayor's Office staff parking</li> <li>• Car allowance for Mayor's office staff parking and mileage as per City of Winnipeg employee guidelines or as laid out in their employment contracts</li> </ul>	<p><b>Ineligible expense:</b></p> <ul style="list-style-type: none"> <li>• Traffic and parking fines</li> <li>• Tow and impound fees</li> <li>• Normal daily travel between home and the normal work location. For the Mayor and Mayor's Office staff, City Hall is considered their normal work location.</li> <li>• Personal vehicle maintenance and repair costs</li> <li>• Vehicle licensing fees</li> <li>• Car-wash fees</li> </ul>
<p><b>Other information:</b></p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• Detailed municipal addresses are not required. Intersection information or building names (e.g., City Hall) are acceptable for security and privacy protection reasons.</li> <li>• Mayor's Office / their staff should submit claims for mileage / parking expense to the CFO at least once a month.</li> </ul>	
<b>Transportation – Taxi</b>	
<p><b>Eligible expense:</b></p> <ul style="list-style-type: none"> <li>• Mayor and Mayor's Office staff trips throughout the City of Winnipeg</li> <li>• Tips</li> </ul> <p>(If Mayor receives a monthly transportation allowance then this section pertains to staff only.)</p>	<p><b>Ineligible expense:</b></p> <ul style="list-style-type: none"> <li>• Rides in cabs or other modes of transportation between home and the normal work location; for Mayor's Office, City Hall is their normal work location</li> </ul>
<p><b>Conditions:</b></p> <ul style="list-style-type: none"> <li>• Mayor's Office must identify business purpose for the trip according to established categories (e.g., business meeting, constituency meeting, and special events).</li> </ul> <p><b>Other information:</b></p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> <li>• Mayor's Office staff should submit claims for taxi reimbursement and other transportation fees to the CFO at least once a month.</li> </ul>	

## Travel

Travel – City Business	
<b>Eligible expense:</b> <ul style="list-style-type: none"><li>• Conference registration</li><li>• Transportation (air, train or bus) or kilometrage (if driving)</li><li>• Ground transportation (between home and the terminal and between the terminal and a hotel or conference facility)</li><li>• Hotel</li><li>• Per diem</li><li>• Taxi expenses related conference/business related functions or meetings</li><li>• Hospitality expenses</li><li>• Business telephone calls</li><li>• Vehicle rental</li></ul>	<b>Ineligible expense:</b> <ul style="list-style-type: none"><li>• Personal expenses</li><li>• Sightseeing expenses</li><li>• Alcohol</li></ul>
<b>Conditions:</b> <ul style="list-style-type: none"><li>• Must be related to the business of the City of Winnipeg</li><li>• Economy class for airfare or train</li><li>• Per Diem as set by the City of Winnipeg</li><li>• Mayor's Office can request cash advances for hotel and per diem costs</li></ul>	

## **APPENDICES**

Appendix A: Expense Form

Appendix B: Purchasing Card Program Procedures

,



---

**City of Winnipeg**  
Corporate Finance Department



---

*Purchasing Card Program Procedures*

November 24, 2010

---

---

## Table of Contents

---

1.	Purpose of the Purchasing Card Program .....	3
2.	Control Features Built into the Program .....	4
	<i>Limits</i> .....	4
	<i>Merchant Category Codes</i> .....	4
	<i>Monitoring and Controlling Purchases</i> .....	4
3.	Roles and Responsibilities.....	5
	<i>Materials Management Division</i> .....	5
	<i>Corporate Controller's Division</i> .....	5
	<i>Departmental Controllers</i> .....	6
	<i>Departmental Purchasing Card Representatives</i> .....	6
	<i>Supervisors (as designated in the statement intranet system)</i> .....	6
	<i>Cardholder Administrators (as designated in the statement intranet system)</i> .....	6
	<i>Cardholders</i> .....	7
4.	Training.....	8
5.	Obtaining a Purchasing Card/Guidelines for Issuing.....	9
6.	Purchase Procedures.....	10
	<i>On-Site (Pick-up) Purchases</i> .....	10
	<i>Telephone Purchases</i> .....	10
	<i>Internet Purchases</i> .....	11
	<i>Supplier Does Not Accept MasterCard</i> .....	12
	<i>Transaction Declined</i> .....	12
7.	Return Procedures.....	13
	<i>Determine Why Goods Are to be Returned</i> .....	13
	<i>Settle the Return with the Supplier</i> .....	13
8.	Purchasing Card vs Purchase Order/Direct.....	14
9.	Reconciliation, Record Retention and Payment.....	15
10.	Purchasing Card Statement Dispute Process.....	16
	<i>Bank of Montreal MasterCard error</i> .....	16
	<i>Supplier error</i> .....	16
	<i>No Record of the Purchase</i> .....	16
	<i>Suspected Fraudulent Transaction</i> .....	17
	<i>Further Assistance Required</i> .....	17

---

<b>11. Changing Card Information</b> .....	<b>18</b>
<b>12. Card Cancellation/Personnel Leaving the Department/City</b> .....	<b>19</b>
<b>13. Lost or Stolen Cards</b> .....	<b>20</b>
<b>14. Key Contacts and Information</b> .....	<b>21</b>
<i>Bank of Montreal MasterCard</i> .....	<i>21</i>
<i>Department Purchasing Card Representatives</i> .....	<i>21</i>
<i>Program Contacts</i> .....	<i>21</i>
<b>15. Attachments – Sample Forms</b> .....	<b>22</b>
<i>Attachment A - MasterCard Purchasing Card User Agreement</i> .....	<i>22</i>
<i>Attachment B - Purchasing Card Program New Cardholder Application</i> .....	<i>23</i>
<i>Attachment C – Purchasing Card Change Request</i> .....	<i>24</i>
<i>Attachment D – Transaction Log and Instructions</i> .....	<i>25</i>
<i>Attachment E - Accepting/Verifying/Approving Statements</i> .....	<i>27</i>

# 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](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.stm](http://citynet/finance/documents_page.stm)

## 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**

## **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/AP/bpi\\_docs.stm](http://citynet/finance/peoplesoft/AP/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 4<sup>th</sup> 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  
4<sup>th</sup> Floor – 510 Main St  
Wpg., MB R3B 1B9  
Phone (204) 986-2190 Fax 944-1184  
Email: [TDeRyck@winnipeg.ca](mailto:TDeRyck@winnipeg.ca)

Surya Khedkar  
Corporate Finance Department  
Corporate Controller's Division  
4<sup>th</sup> Floor – 510 Main St  
Wpg., MB R3B 1B9  
Phone (204) 986-2472 Fax 944-1184  
Email: [SKhedkar@winnipeg.ca](mailto:SKhedkar@winnipeg.ca)

## 15. Attachments – Sample Forms

### ATTACHMENT A - MASTERCARD PURCHASING CARD USER AGREEMENT



#### MASTERCARD PURCHASING CARD USER AGREEMENT

Entered into at WINNIPEG, Manitoba, on \_\_\_\_\_, 20\_\_.

BETWEEN: CITY OF WINNIPEG AND: \_\_\_\_\_  
City Employee

City authorized for the purposes hereof, City of Winnipeg Purchases/Transactions  
(hereinafter called the "City") (hereinafter called the "Employee")

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

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

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

THEREFORE, the parties agree to the following:

- Under the terms and conditions of the agreement the Bank shall issue the City Purchasing Cards which are to be remitted to certain employees of the City.
- The City hereby designates the Employee to be a Purchasing Card cardholder.
- The Employee undertakes to use the Purchasing Card to purchase or obtain goods and services related to the City's business operations and for no other purpose.
- Any transactions carried out by the Employee, be they purchases of products, services or other transactions, must be exclusively for the benefit of the City.

The City shall be liable for paying the Employee's account whenever the transactions are carried out by the Employee in the course of the City's activities and for the business purposes of the City.

- However, the Employee shall be liable for paying all purchases of goods, services and any other transactions that do not qualify as transactions carried out for the business purposes of the City. For the purposes hereof, the City shall be the sole judge of whether a transaction qualifies.
- Any transactions that do not qualify as transactions carried out for the business purposes of the City shall be paid in full by the Employee. The Employee's Purchasing Card may be cancelled. The Employee would undertake to return the Purchasing Card to 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, MB, on the date indicated below each of their names.

THE CITY THE EMPLOYEE  
\_\_\_\_\_  
Date Date

WITNESS  
\_\_\_\_\_  
Date



## ATTACHMENT B - PURCHASING CARD PROGRAM NEW CARDHOLDER APPLICATION

<b>THE CITY OF WINNIPEG</b> <b>PURCHASING CARD PROGRAM</b> <b>NEW CARDHOLDER APPLICATION</b>																									
<b>1</b>	<b>Cardholder's Name</b> <table style="width: 100%; border: none;"> <tr> <td style="border: none; width: 50%;">Last Name</td> <td style="border: none; width: 50%;">First Name</td> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table>	Last Name	First Name																						
Last Name	First Name																								
<b>2</b>	<b>Cardholder's Coordinates</b> <table style="width: 100%; border: none;"> <tr> <td style="border: none; width: 15%;">No.</td> <td style="border: none; width: 40%;">Street</td> <td style="border: none; width: 45%;">Floor/Room</td> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td style="border: none;">City</td> <td style="border: none;">Province</td> <td style="border: none;">Postal Code</td> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td style="border: none;">Telephone Number</td> <td style="border: none;">Ext.</td> <td style="border: none;">Fax Number</td> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table>	No.	Street	Floor/Room				City	Province	Postal Code				Telephone Number	Ext.	Fax Number									
No.	Street	Floor/Room																							
City	Province	Postal Code																							
Telephone Number	Ext.	Fax Number																							
<b>3</b>	<b>Cardholder's Signature</b> <table style="width: 100%; border: none;"> <tr> <td style="border: none; width: 60%;">Signature</td> <td style="border: none; width: 40%;">Date</td> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table>	Signature	Date																						
Signature	Date																								
<b>4</b>	<b>Limits &amp; Blocked Merchants</b> <table style="width: 100%; border: none;"> <tr> <td style="border: none; width: 50%;">Monthly (Maximum \$30,000)</td> <td style="border: none; width: 50%;">Transaction (Maximum \$3,000)</td> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table> <p><b>Merchant Category Codes - Check to Block (Unauthorize)</b></p> <table style="width: 100%; border: none;"> <tr> <td><input type="checkbox"/> 1 - Unknown</td> <td><input type="checkbox"/> 6 - Gas</td> <td><input type="checkbox"/> 11 - Electronics</td> <td><input type="checkbox"/> 16 - Contractors &amp; Utilities</td> </tr> <tr> <td><input type="checkbox"/> 2 - Airline</td> <td><input type="checkbox"/> 7 - Automotive</td> <td><input checked="" type="checkbox"/> 12 - Cash - ALWAYS BLOCK</td> <td><input type="checkbox"/> 17 - Financial Service</td> </tr> <tr> <td><input type="checkbox"/> 3 - Hotel</td> <td><input type="checkbox"/> 8 - Personal Retail/Services</td> <td><input type="checkbox"/> 13 - Business Serv.</td> <td><input type="checkbox"/> 18 - Transportation &amp; Parking</td> </tr> <tr> <td><input type="checkbox"/> 4 - Restaurant</td> <td><input type="checkbox"/> 9 - Purchasing</td> <td><input type="checkbox"/> 14 - Other T&amp;E</td> <td><input type="checkbox"/> 19 - Entertainment &amp; Recreation</td> </tr> <tr> <td><input type="checkbox"/> 5 - Car Rental</td> <td><input type="checkbox"/> 10 - Jewelry</td> <td><input type="checkbox"/> 15 - Health &amp; Education</td> <td><input type="checkbox"/> 20 - Catalog/Mail Order</td> </tr> </table> <p style="text-align: right;"><b>Blocking Table #</b> <span style="border: 1px solid black; padding: 2px;"> </span></p>	Monthly (Maximum \$30,000)	Transaction (Maximum \$3,000)			<input type="checkbox"/> 1 - Unknown	<input type="checkbox"/> 6 - Gas	<input type="checkbox"/> 11 - Electronics	<input type="checkbox"/> 16 - Contractors & Utilities	<input type="checkbox"/> 2 - Airline	<input type="checkbox"/> 7 - Automotive	<input checked="" type="checkbox"/> 12 - Cash - ALWAYS BLOCK	<input type="checkbox"/> 17 - Financial Service	<input type="checkbox"/> 3 - Hotel	<input type="checkbox"/> 8 - Personal Retail/Services	<input type="checkbox"/> 13 - Business Serv.	<input type="checkbox"/> 18 - Transportation & Parking	<input type="checkbox"/> 4 - Restaurant	<input type="checkbox"/> 9 - Purchasing	<input type="checkbox"/> 14 - Other T&E	<input type="checkbox"/> 19 - Entertainment & Recreation	<input type="checkbox"/> 5 - Car Rental	<input type="checkbox"/> 10 - Jewelry	<input type="checkbox"/> 15 - Health & Education	<input type="checkbox"/> 20 - Catalog/Mail Order
Monthly (Maximum \$30,000)	Transaction (Maximum \$3,000)																								
<input type="checkbox"/> 1 - Unknown	<input type="checkbox"/> 6 - Gas	<input type="checkbox"/> 11 - Electronics	<input type="checkbox"/> 16 - Contractors & Utilities																						
<input type="checkbox"/> 2 - Airline	<input type="checkbox"/> 7 - Automotive	<input checked="" type="checkbox"/> 12 - Cash - ALWAYS BLOCK	<input type="checkbox"/> 17 - Financial Service																						
<input type="checkbox"/> 3 - Hotel	<input type="checkbox"/> 8 - Personal Retail/Services	<input type="checkbox"/> 13 - Business Serv.	<input type="checkbox"/> 18 - Transportation & Parking																						
<input type="checkbox"/> 4 - Restaurant	<input type="checkbox"/> 9 - Purchasing	<input type="checkbox"/> 14 - Other T&E	<input type="checkbox"/> 19 - Entertainment & Recreation																						
<input type="checkbox"/> 5 - Car Rental	<input type="checkbox"/> 10 - Jewelry	<input type="checkbox"/> 15 - Health & Education	<input type="checkbox"/> 20 - Catalog/Mail Order																						
<b>5</b>	<b>Supervisor's Approval</b> <table style="width: 100%; border: none;"> <tr> <td style="border: none; width: 60%;">Signature</td> <td style="border: none; width: 40%;">Date</td> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table>	Signature	Date																						
Signature	Date																								
<b>6</b>	<b>Purchasing Card Representative's Approval</b> <p>New cardholder will be under the following Reporting Structure:</p> <table style="width: 100%; border: none;"> <tr> <td style="border: none; width: 50%;">Name (ie Financial Services Branch)</td> <td style="border: none; width: 50%;">Number (ie 30033)</td> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td style="border: none;">Signature</td> <td style="border: none;">Date</td> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table>	Name (ie Financial Services Branch)	Number (ie 30033)			Signature	Date																		
Name (ie Financial Services Branch)	Number (ie 30033)																								
Signature	Date																								

# ATTACHMENT C – PURCHASING CARD CHANGE REQUEST

 <b>THE CITY OF WINNIPEG PURCHASING CARD PROGRAM PURCHASING CARD CHANGE REQUEST</b>		
<b>1 Card Identification</b>		
Cardholder's Name as it appears on Card	Card Number	
<input type="text"/>	<input type="text"/>	
<b>2 Change to Limits</b>		
	Current	Revised
Monthly (Maximum \$30,000)	<input type="text"/>	<input type="text"/>
Per transaction (Maximum \$3,000)	<input type="text"/>	<input type="text"/>
Reason	<input type="text"/>	
<b>3 Change to Blocked Merchant Category Codes</b>		
Block #s	<input type="text"/>	Current Table #
Unblock #s	<input type="text"/>	<input type="text"/>
Reason	<input type="text"/>	
<b>4 Change to Reporting Structure</b>		
Current	Name (ie Financial Services Branch)	Number (ie 30033)
	<input type="text"/>	<input type="text"/>
Revised	Name (ie Controllership Branch)	Number (ie 30031)
	<input type="text"/>	<input type="text"/>
Reason	<input type="text"/>	
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 rest of the information		
<b>5 Card Cancellation</b>		
Reason	<input type="text"/>	
<b>6 Supervisor's Approval</b>		
Signature	Date	
<input type="text"/>	<input type="text"/>	
<b>7 Purchasing Card Representative's Approval</b>		
Signature	Date	
<input type="text"/>	<input type="text"/>	



## PURCHASING CARD TRANSACTION LOG INSTRUCTIONS

<b>Billing Period</b>	Enter ending dates of billing period.
<b>Card Number</b>	Enter your number printed on your Purchasing Card. Note this number is referred to as Account Number on your billing statement.
<b>Cardholder Name and Phone Number</b>	Enter your name as it appears on your Purchasing Card and your office telephone number.
<b>Cardholder Signature</b>	Sign on this line after you have reconciled your statement before you submit your reconciled form to your Department's Finance Unit.
<b>Description of Purchase</b>	Enter enough information to clearly describe item being purchased and purpose (i.e. electrical supplies/City Hall; hardware shelf/City Clerks).
<b>Date</b>	Enter date you made transaction.
<b>Supplier Name</b>	Enter name of supplier from whom purchase was made.
<b>Fund-Account-Dept-Class</b>	Enter complete account code (fund-account-dept-class) where budget should be charged for this purchase. (i.e. 001-445XXX-XXXXXX-999)
<b>Amounts</b>	Complete columns as described.
<b>Accounting Reconciliation</b>	<p>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.</p> <p>If you have Credit&gt;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.</p>

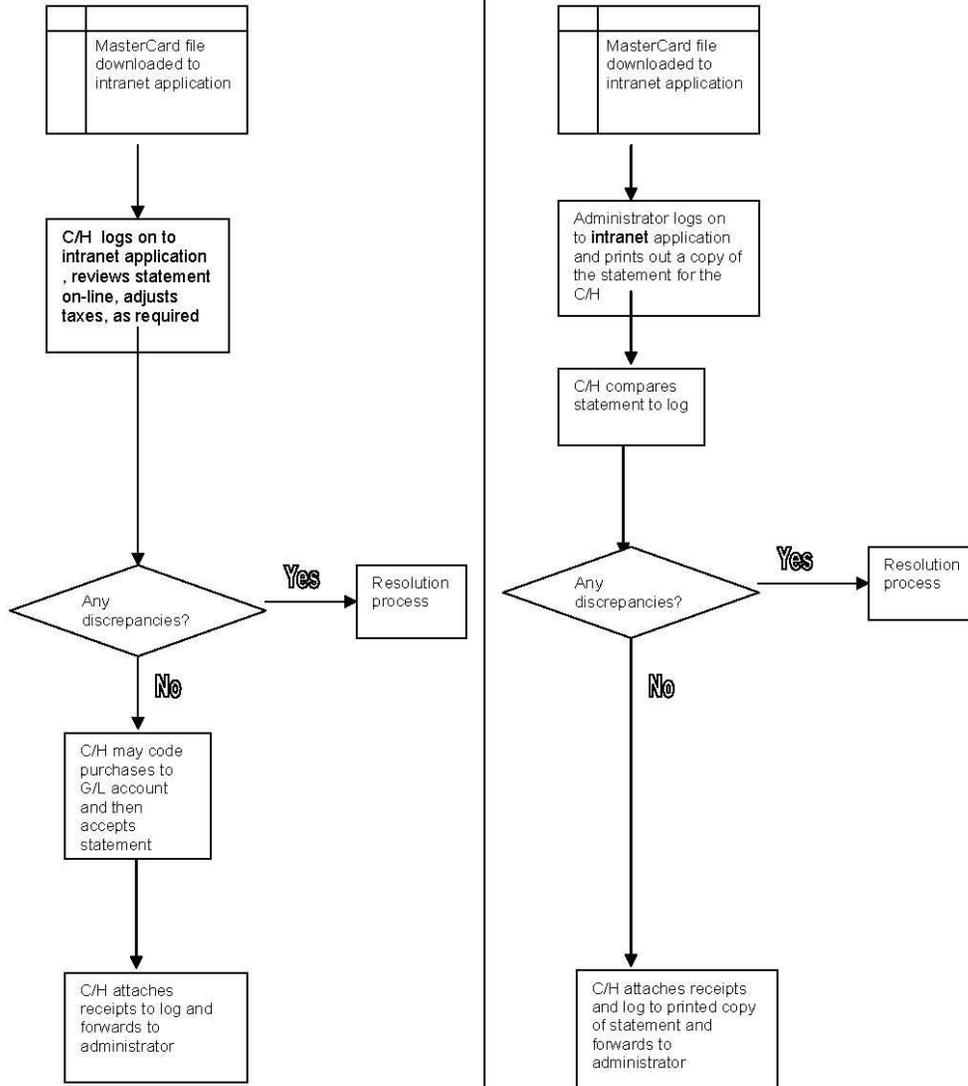
## ATTACHMENT E - ACCEPTING/VERIFYING/APPROVING STATEMENTS

	<b>ELECTRONIC</b>	<b>MANUAL</b>
<b>Accepting of statement</b>	The <b>cardholder</b> logs on to the PCard intranet application and accepts their statement after reviewing it. Cardholder then gives receipts to their cardholder administrator.	Cardholder's administrator logs into the PCard intranet application and prints out the statement for the <b>cardholder</b> . The cardholder reviews the statement, attaches the receipts and log, and signs it.
<b>Verifying statement</b>	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. The cardholder administrator then forwards the receipts on to the supervisor.	The <b>cardholder administrator</b> 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. The cardholder administrator then forwards the signed statement with attached receipts and log on to the supervisor.
<b>Approving statement</b>	The <b>supervisor</b> 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.	The <b>supervisor</b> 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.
<b>Approving &amp; authorizing new cards</b>	The Department PCard rep orders 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 User Agrmt. The Program Administrator receives and activates new cards.	Same as for electronic process.
<b>Spending limits</b>	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.	Same as for electronic process.
<b>Adding Approvers to the intranet system</b>	Only the system administrator can set up supervisors on the PCard intranet application, after receiving verification from the Department PCard rep. This will ensure that only authorized employees will be able to approve statements.	Same as for electronic process.

**PART 1 - Cardholder**

**ELECTRONIC PROCESS**

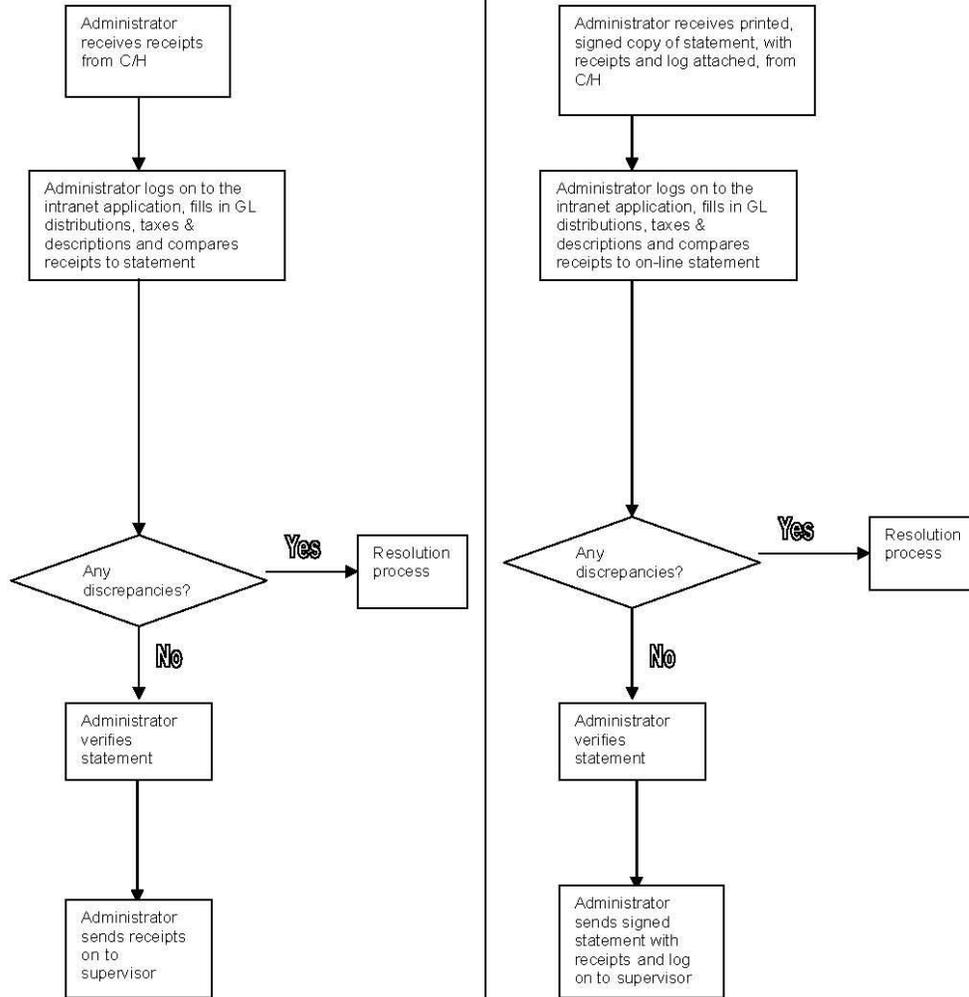
**MANUAL PROCESS**



**PART 2 – Cardholder Administrator**

**ELECTRONIC PROCESS**

**MANUAL PROCESS**



### PART 3 – Supervisor

