

**LEASE FINANCING ADMINISTRATIVE PROCEDURE – ATTACHMENT II – LEASING ROLES MATRIX**

<b>Responsibility Area</b>	<b>Finance Branch <i>through</i> Finance Business Partner</b>	<b>Department</b>	<b>Materials Management</b>	<b>Law Branch</b>	<b>City Council / Committees</b>
<b>Steps in Lease process</b>					
<b>Lease/Buy Financing Decision</b>	<ul style="list-style-type: none"> <li>▪ Assist Department with lease/buy cost analysis</li> <li>▪ Provide general guidance relating to Corporate leasing guidelines</li> </ul>	<ul style="list-style-type: none"> <li>▪ Prepare cost/benefit analysis</li> <li>▪ Make lease/buy decision</li> </ul>			
<b>Planning and Budget</b>	<ul style="list-style-type: none"> <li>▪ Support Departmental planning &amp; budgeting for leases</li> <li>▪ Identify significant leases in LRFP</li> <li>▪ Advise on lease budget authorities</li> </ul>	<ul style="list-style-type: none"> <li>▪ Build leases into business plans and budgets</li> <li>▪ Confirm that budget authority exists for leases</li> </ul>			
<b>Authorization</b>	<ul style="list-style-type: none"> <li>▪ Prepare Borrowing Bylaws for leases that are deemed to be a Borrowing</li> </ul>	<ul style="list-style-type: none"> <li>▪ Lease authorizations as per City Administration Bylaw 12005</li> </ul>			<ul style="list-style-type: none"> <li>▪ Approve Borrowing Bylaws</li> </ul>
<b>Procurement</b>		<ul style="list-style-type: none"> <li>▪ All procurements to follow Purchasing Directive A1439</li> </ul>	<ul style="list-style-type: none"> <li>▪ Manage tender process for leased assets</li> </ul>		<ul style="list-style-type: none"> <li>▪ Approve tenders for leases &gt; \$1 million</li> <li>▪ Approve sole source leases &gt; \$250K</li> </ul>
<b>Lease Agreements</b>	<p>Arrange Law Branch reviews for any lease agreements not established pursuant to Master Lease Agreements</p>	<ul style="list-style-type: none"> <li>▪ Use Master Lease Agreements where available</li> </ul>	<ul style="list-style-type: none"> <li>▪ Establish Master Lease Agreements</li> <li>▪ Provide information on Master Lease Agreements</li> <li>▪ Manage lease agreement reviews where submitted as part of tender</li> </ul>	<ul style="list-style-type: none"> <li>▪ Review all non City-standard lease agreements prior to their execution</li> </ul>	
<b>Lease Expenditures</b>	<ul style="list-style-type: none"> <li>▪ Confirm proper accounting for all leases</li> </ul>	<ul style="list-style-type: none"> <li>▪ Process lease payments</li> </ul>	<ul style="list-style-type: none"> <li>▪ Prepare Purchase Orders to facilitate payments for all lease transactions</li> </ul>		
<b>Reporting</b>	<ul style="list-style-type: none"> <li>▪ Ensure Corporate lease reporting is submitted for financial statements</li> </ul>	<ul style="list-style-type: none"> <li>▪ Provide copy of all lease agreements to Finance Business Partner</li> </ul>			
<b>Monitoring</b>		<ul style="list-style-type: none"> <li>▪ Administer contracts and manage work by Contractors</li> <li>▪ Monitor compliance to lease commitments</li> </ul>	<ul style="list-style-type: none"> <li>▪ Assist Department with contract dispute resolution</li> </ul>	<ul style="list-style-type: none"> <li>▪ Assist Department with contract dispute resolution</li> </ul>	