

TOWN OF NORMAN WELLS

BY-LAW NO. 14-14

BEING A BY-LAW OF THE MUNICIPAL CORPORATION OF THE TOWN OF NORMAN WELLS IN THE NORTHWEST TERRITORIES TO ACQUIRE PERSONAL PROPERTY, GOODS AND SERVICES, PURSUANT TO THE PROVISIONS OF THE CITIES, TOWNS & VILLAGES ACT, S.N.W.T. 2003, C-22.

Whereas a Municipal Corporation may by by-law provide for the acquisition or holding of personal property,

Now therefore, the Council of the Town of Norman Wells, in session duly assembled, enacts as follows:

SHORT TITLE

- 1) This by-law may be cited as the “PURCHASING BY-LAW”.

INTERPRETATION

- 2) In this by-law,
- a) “acquisition” means acquiring personal property, goods and services by purchase, lease to purchase, lease, construction or foreclosure;
 - b) “bidder” means the person, agent, or company that has formally responded to a call for tenders by submitting a bid;
 - c) “budget” means the budget of the Town for the current fiscal year;
 - d) “cost” means the actual historical cost, including freight and installation, construction cost, or appraised value;
 - e) “contractor” means a business, supplier or individual with whom the Town enters into an agreement or contract for the supply of goods, services or products;
 - f) “Council” means the Council of the Town of Norman Wells;
 - g) “F.O.B.” means “freight on board”, the point at which the consignor’s liability ceases and the consignee begins;
 - h) “holding” means the care and control by the Town of acquired property;
 - i) “improvements” means buildings, but may also include any permanent structure, or other development such as streets, sidewalks, sewers, utilities, structures, tanks, and mechanical equipment affixed to the land;
 - j) “lease” means rental of equipment by agreement for a period longer than 90 days;
 - k) “lease to purchase” means lease to purchase by the Town of any property with an expected life span of over two (2) years and of a value in excess of One Thousand (\$1,000.00) Dollars;
 - l) “local” means within the municipality;
 - m) “local business” means a business which has a current Business License with the Town of Norman Wells, and has maintained that Business License for no less than six months prior to

submitting its bid, and which has a place of business located within the Town of Norman Wells;

- n) "municipal asset" means personal property with an expected life span of over two (2) years, and of a value in excess of One Thousand (\$1,000.00) Dollars, including but not restricted to, mobile equipment, mechanical equipment, and all items acquired by lease to purchase, but not including supplies;
- o) "officer" means an employee of the Town appointed by By-law as an officer;
- p) "pre-qualification" means the process by which the Town pre-determines bidders to be invited to submit tenders;
- q) "personal property" means other than real property
- r) "proposal" means an offer from a supplier to provide professional or consulting services or the supply of goods, products or services, acceptance of which may be subject to further negotiation;
- s) "real property" means land and buildings including fixtures and improvements that are permanently attached to buildings which can not be removed without damaging the building;
- t) "rent" means rent semi-monthly, monthly, annually or other terms;
- u) "resolution" means resolution by the Council;
- v) "Town Manager" means the Senior Administrative Officer of the Town, or his/her designate;
- w) "scope" means the range of goods, services or products to be considered within a proposal or tender specifications;
- x) "supplies" means property acquired for resale, consumption, or other use;
- y) "tender" means an offer by a bidder in accordance with this By-law;
- z) "Town" means the Corporation of the Town of Norman Wells in the Northwest Territories;
- aa) "Town property" means real or personal property belonging to the Town.
- bb) "Public Tender" means a tender competition, which is open to public, and any Bidder may bid. The competition may be advertised locally and/or out of Town. The advertisement must state the time and place for the receipt of tenders, a general description of the work, time and availability of tender documents.
- cc) "Closed Tender" means a tender competition, which are restricted to local business.
- dd) "Invitational Tender" means a tender competition in which only certain firms are requested to bid by direct invitation; public notices and newspaper ads are not used. This method of tendering is normally due to time constraints, smaller projects and/or projects requiring special skills. Documents for invitational tenders are normally supplied to only those firms or contractors whose Business License indicates they are providing the required service. Other firms or contractors who specifically request tender documents and who ask to be allowed to bid may be added to the list at the discretion of the Town Manager, in consultation with the Town Council.
- ee) "Qualified Bidder" means a bidder whose tender meets required specifications, has the financial and technical resources to complete the work and/or supply the goods when required and holds a valid Town of Norman Wells Business License.

- ff) "Lowest Tender" means the Qualified Bidder who has submitted the lowest bid in any tender competition. The lowest tender may not necessarily be accepted.

SCHEDULES

- 3) Schedules "A", "B", "C" and "D" attached to this By-Law form part of this By-Law.

ACQUISITION

- 4) Subject to paragraph 5 immediately below, the acquisition of personal property and services by the Town shall be approved by the budget or by resolution and in accordance with procedures set out in Schedule "A" and Schedule "B".
- 5) The renting or leasing of personal property for municipal purposes for a period for more than one fiscal year must be authorized by resolution.

HOLDING

- 6) Personal property belonging to the Town may be used, lent or rented out in the manner and at the rates set out in the Municipal Property and Equipment Schedule, which shall be maintained by the Town Manager in accordance with the instructions of Council.
- 7) Personal property belonging to the Town shall not be used, lent out or rented out other than in accordance with this by-law.
- 8) Municipal Asset Register:
- a) Personal property belonging to the Town that has a life span of over two (2) years, and a cost of over Five Thousand (\$5,000.00) Dollars shall be recorded in a Municipal asset register, maintained by the Town Manager or other officer under his/her direction.
 - b) The municipal asset register shall be updated on a continuous basis, reconciled at the end of the fiscal year-end and shall show for each item:
 - i) a description of the item;
 - ii) the date of acquisition of the item;
 - iii) Either the actual historical cost or the appraised value; and
 - iv) Location of the asset.
 - c) Town property shall be insured in accordance with Council direction.
 - d) Appraised inventories shall be maintained, under the direction of the Town Manager, for municipal assets and real property belonging to the Town.

LOCAL PREFERENCE

- 9) The Town of Norman Wells will allow a preference to local businesses in accordance with Schedule "C" of this By-law.

REPEAL

10) By-Law No. 10-09 is hereby repealed.

Introduced and read a first time this 17th day of June 2014, A. D.




Mayor



Senior Administrative Officer

Read a second time this 17th day of June 2014, A. D.



Mayor



Senior Administrative Officer

Read a third time and finally passed this ____ day of July 2014, AD

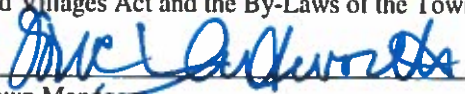


Mayor



Senior Administrative Officer

It is hereby certified that this By-Law No. 14-14 has been made in accordance with the requirement of the Cities, Towns and Villages Act and the By-Laws of the Town of Norman Wells.



Town Manager

BY-LAW 14-14
SCHEDULE "A"
TOWN OF NORMAN WELLS
PURCHASING BY-LAW

PURPOSE OF THIS SCHEDULE

- 1) Schedule "A" of By-Law 14-14 establishes procedure to be followed when the Town of Norman Wells is acquiring personal property or supplies of goods and services, unless otherwise exempt by resolution of Council

DELEGATION OF AUTHORITY TO EXPEND FUNDS

- 2) Council delegates to the Town Manager the authority to commit or expend funds from the operational budgets of the Town. The Town Manager may, in writing, delegate his authority to expend funds up to \$ 10,000.00 per expenditure to other Town Staff, at his discretion. Such delegation will enable staff to initiate expenditures against the budget to which they are accountable. For expenditures that have not been specifically identified in the operational budget in excess of \$ 15,000.00 a resolution of Council authorizing the expenditure shall be required.
- 3) When the authority to purchase is delegated, it carries with it the responsibility to ensure that:
 - a) The work, goods supplied or services rendered, have met the standard contracted for;
 - b) The price charged is that contracted for;
 - c) All terms and conditions of the contract are fulfilled;
 - d) Funds are available in the particular budget; and
 - e) The commitment of expenditure is a real charge against the activity to which it is coded.

LOWEST COST / BEST VALUE

- 4) All purchases shall be from the lowest cost supplier for like purchases, or the best value for comparable purchases, subject to provisions of Schedule "C". Where a purchase is not made from the lowest cost supplier, the reasons shall be noted.

SINGLE SOURCE JUSTIFICATION

- 5) When it is decided to approach only one supplier this decision should be duly recorded with justification for selection of the sole source supplier. The Town Manager is delegated the authority to single source a purchase with a value of less than \$10,000.00 Council must approve single source purchases with a value greater than \$10,000 prior to awarding the contract. Justifying circumstances are limited to the following:
 - a) There is clearly only one firm/contractor available when all factors and pertinent policies are taken into account
 - b) The work is one of pressing emergency in which delay would be injurious to the public interest.
 - c) Where competition is precluded due to the application of any Act or legislation or because of the existence of patent rights, copyrights, technical secrets or controls of raw material
 - d) Where the requirement is for professional services provider.
 - e) Where only one source or supply would be acceptable and cost effective.
 - f) Where due to abnormal market conditions, the goods and/or services required are in short supply.

APPLICATION

Sundry Purchases Under \$ 200.00

- 6) Transactions under \$200.00 for sundry items may be single sourced and do not require competitive price comparison.

Transaction Over \$ 200.00 and Under \$ 5,000.00

- 7) Procurement of personal property and services over \$ 200.00 and under \$ 5,000.00 need not be tendered. Verbal quotations may be obtained for purchases of standard or non-complex material with an estimated price up to \$ 1,000.00. Prices are to be recorded that will serve as back up if documentation is required after the order is placed. The quotation sheet will be attached to the purchasing copy of the purchase order. A minimum of two suppliers is acceptable for verbal requests for material with an estimated price between \$ 1,000.00 and \$ 5,000.00. Written quotations may be used for this level of procurement if permanent documentation is advisable. Purchases shall not be broken into parcels in an attempt to circumvent this clause. As more than one quotation may not always be possible, details should be noted on the quotation.

Transactions Over \$ 5,000.00 And Under \$ \$50,000.00

- 8) Procurement of Personal property and services between \$ 5,000.00 and \$ 50,000.00 should be awarded on the basis of written quotations as a minimum requirement. Where time permits and market conditions suggest competitive bidding, tenders may be deemed appropriate but are not mandatory.
 - a) Bids will be solicited only from qualified vendors. The Town Manager shall make every reasonable effort to ensure that qualified local businesses have an opportunity to provide bids.
 - b) After all quotations have been received and examined for completeness, a summary sheet is to be prepared noting all pertinent data. The information gathered will be kept with the purchase order as back-up documentation.
 - c) Unsuccessful vendors will be notified.

Transactions Over \$ \$50,000.00

- 9) Tenders must, unless otherwise approved by Council, be called for every contract and for any purchase in excess of \$50,000.00

REQUEST FOR PROPOSALS

- 10) Notwithstanding paragraph 5 of this schedule, where in the opinion of the Council a proposal would be more appropriate than a tender, the Town may acquire personal property or services pursuant to a request for proposal.
- 11) Every request for proposal shall be issued so as to promote the submission of competitive proposals.
- 12) Every request for proposals shall express the criteria to be used in evaluating the proposal and no criteria shall be used in evaluating the proposal that are not expressed in the request for proposal or this by-law. Notwithstanding the preceding, the Council, the Town Manger or the selection committee shall apply criteria stated within the Request for Proposals in accordance with their own individual best judgements and in their sole, unfettered discretion.
- 13) Where a contract is to be awarded as a result of a request for proposals, it shall be awarded to the proposer who will provide the best value for the Town. Council reserves the right to reject any or all proposals, and to enter into negotiations with any one submitting a proposal.

EMERGENCY

- 14) Notwithstanding the above, in event of an emergency, the Town Manager has the authority to expend whatever funds are reasonably necessary to deal with the situation. Prior to expending or committing such funds, the Town Manager, shall use his/her best efforts to contact the Mayor or the Deputy Mayor, advise him/her of the nature of the emergency and the amount of funds to be committed or expended and obtain direction with which to proceed. Any such expenditure or commitment shall be reported to Council at the earliest opportunity.

By-Law 14-14
Schedule "B"
Town of Norman Wells
Purchasing By-Law

PURPOSE OF THIS SCHEDULE

- 1) Schedule B of By-Law 14-14 establishes procedure to be followed in tendering for personal property, supplies and projects required by the Town of Norman Wells.

TENDERING PROCEDURES

- 2) Tenders must, unless otherwise approved by Council, be called for every contract and for any purchase in excess of \$50,000.00 Tenders may be called by either public or closed tender.
- 3) The Town reserves the right to accept or reject any or all tenders and to waive irregularities and informalities at its discretion. The Town reserves the right to accept a tender other than the lowest tender without stating reasons. By the act of submitting its bid, the Bidder waives the right to contest in any legal proceeding or action the right of the Town to award the work to whom ever it chooses, in its sole and unfettered discretion, and for whatever reason the Town deems appropriate. Without limiting the generality of the foregoing, the Town may consider any other factor in addition to price and capability to perform the work that it deems in its sole discretion to be relevant to its decision including but not limited to the following:
 - a) Any past experience with the Bidder, or lack there of;
 - b) The results of any reference check done by the Town;
 - c) Information relating to the financial state of the Bidder, however obtained; or
 - d) Relative length of construction schedule.
- 4) The Council reserves the right to offer three (3) options when tendering:
 - a) Service contract only with materials supplied by the Town;
 - b) Supply of service and materials by the contractor; and
 - c) Supply of materials by the contractor.
- 5) Public or closed tenders shall be advertised and open to all qualified tenders and bidders.
- 6) The Town Manager shall report to Council prior to issuing an invitation to tender. Council will instruct the Town Manager as to whom the invitational tenders shall be distributed.
- 7) Advertisements for Tenders will be advertised only in local and northern newspapers, the community channel and posted in a public place within the Town, unless otherwise authorized by Council.
- 8) Requests for tenders shall state that the competition will close at a specified local time, on a specified day and at a specified location.
- 9) At the request of a prospective bidder, the following information shall be supplied for each tender:
 - a) a minimum of one copy of the official tender form consisting of specifications, conditions, pricing sections and signing page;
 - b) one standard tender envelope;
 - c) tendering material, i.e. specifications, plans, profiles (when a fee for tendering material is required, it shall be paid to the Town of Norman Wells. When a fee is refundable, the fee shall be returned when tendering material is returned in good condition)

- 10) A list of prospective bidders, who receive tender competition packages, shall be maintained by the Town Manager. (It is essential that names, addresses and telephone numbers of prospective bidders are recorded when tender documents are released to facilitate distribution of addenda and when necessary to extend or cancel a competition)
- 11) Interpretations should be made only in the form of written addendum. A copy of each addendum shall be forwarded by regular mail to each prospective bidder's last known place of business. A copy of each addendum shall be attached to tender packages not yet distributed. If the closing date is within one week of the addendum, each prospective bidder shall additionally be notified of the revision by telephone or facsimile.
- 12) All replies to tenders will be directed to the Town Manager on or before the competition closing time and date.
- 13) The Town Manager shall ensure that as tenders are accepted, the envelopes are date stamped, initialled and kept in a locked safe or cabinet until the date and time fixed for tender opening.
- 14) Notwithstanding anything else in this by-law, tenders received after the competition closing date and time shall not be accepted. The late submission shall be time stamped, recorded and returned to the bidder unopened. The time as determined by the Town Manager shall for all purposes be deemed conclusive
- 14) The Town Manager will, at the date and time specified for opening of tenders ensure that in the presence of at least one senior officer from the Town and in the presence of those bidders who care to attend the opening, open all tenders and record the details of each bid received. The tender should comply with the following requirements:
 - a) tenders are to be completed on the tender forms provided, and submitted in the official tender return envelope. Provision shall be made on the Tender Envelope for the competition name and the name and address of the bidder;
 - b) the tender is to be legible, and completed wholly in ink. Bids are not to be completed in pencil , in whole or in part;
 - c) all items must be bid with the unit price of every item clearly shown, unless the tender specifically permits otherwise, as for example when the tender form clearly states that an award may be made for individual items;
 - d) there are to be no adjustments to a tender after the opening;
 - e) an authorized signing officer of the bidder is to sign in the space provided;
 - f) the corporate seal of a corporate bidder is to be properly affixed to the tender documents, failing which the signature of the authorized signing officer is to be properly witnessed in the space provided. The signature of a non-corporate bidder is to be properly witnessed in the space provided;
 - g) erasures, overwriting or strike outs are to be initialed by the authorized signing officer;
 - h) alternative proposals to the tender specifications will not be considered unless requested in the tender documents;
 - i) there are to be no restrictions, or qualifications to a tender by a statement added to the tender form, by covering letter or by alterations to the tender form, unless requested in the tender documents or by addenda;
 - j) each requirement and clause of the tender package must be completed and addressed to the specification detailed;
 - k) bidders are to comply with any specific request or requirement stated in the Tender package, including but not limited to requests for deposits and agreements to bond;

- l) the sum of the unit prices submitted are to equal the total price submitted, and in the case of any discrepancy, the sum of the unit prices shall be conclusively deemed to reflect the intention of the bidder.
- 16) If any of the tender requirements, noted in the above paragraph 15 of this Schedule have not been met, the tender may be considered an "Improper Bid" and dealt with as detailed in paragraph 20 of this schedule
- 17) The Town Manager will, at the date and time specified for opening of tenders, ensure that in the presence of at least one senior officer from the Town and in the presence of those bidders who care to attend the opening, open all tenders and record the details of each bid received.
- 18) A prospective bidder who has submitted a tender may request that his tender be withdrawn. The withdrawal shall be allowed if the request is made prior to the competition closing date and time. Withdrawal requests must be directed in writing to the Town Manager by hand delivery, facsimile or in person and signed by an authorising officer of the bidder. Withdrawal requests made by telephone shall not be acted on. The withdrawal of a tender does not disqualify a bidder from submitting another tender on the same competition.
- 19) Tenders shall be opened in order as decided by random draw of the tender envelopes.
- 20) In the event that a tender is rejected the following shall occur:
 - a) the bidder shall be advised in writing as to the reason for the rejection of the tender;
 - b) the report to Council shall include the rejected bidder and the reason for rejection of the tender.
- 21) Where two or more responsible bidders have submitted bids and have bid the same amount, and that amount is the lowest bid by a responsible bidder, the bidders shall be advised in writing that the Town Manager shall recommend to Council that acceptance be decided by means of a draw at the next regular or a special meeting of Council. The names of the lowest bidders shall be written on equal size pieces of paper and drawn from a container in full view of all present. Should any bidder elect not to attend the draw will proceed regardless.
- 22) The Town Manager will prepare a summary of all bids received, ensure that all required documents, deposits or other data, are checked for accuracy and present this information to Council for review and award of tender.
- 23) Tenders may be reviewed by the appropriate Committee or by Staff who shall recommend to Council the successful tenderer. Council shall at a regular or special meeting award the contract, as early as practical, after the closing date of the tender.
- 24) The Town Manager may make available to qualified bidders, on written request:
 - a) the names of persons tendering on contracts;
 - b) the amount(s) of the tender (at the tender opening or following the award of a contract); and
 - c) an explanation (where applicable) of why the contract was not awarded to the lowest bidder.
- 25) A bidder may not withdraw a tender for any reason after the opening of unless Council considers it acceptable for good and sufficient reason. In any case Council may order;
 - a) the successful bidders forfeit any deposit posted during the competition;
 - b) the competition be cancelled and re-tendered;
 - c) that the tender be awarded to the next lowest bidder in the same manner; or
 - d) recover mitigated damages from the withdrawing bidder.

BID, PERFORMANCE, MAINTENANCE OR SECURITY BOND

- 26) Council may, by resolution, require that tendered contracts be subjected to a bid, performance,

labour and material, maintenance or security bond made in the favour of the Town, where it is deemed to be in the public interest to do so.

- 27) In the case of tenders with a value of less than \$ 100,000.00, no security is required to accompany the tender; however, the Town may require security upon award of the contract in accordance with this section.
- 28) In the case of tenders with a value of greater than \$ 100,000.00, security is required to accompany the tender in form of either:
- a) a bid bond or surety in a form made in the favour of the Town, approved by the Town and issued by an approved bonding company in the amount of at least ten (10%) percent of the tender; or
 - b) the bidder may provide by way of a security deposit, a “certified cheque” or “letter of irrevocable guarantee” of ten (10%) percent made in the favour of the Town of the tendered price.
- 29) The security deposit referred to in this bylaw, will be forfeited to the Town if the bidder refuses to enter into a contract when called upon to do so. The Council may, if it is in the public interest, waive the right of the Town to require the bidder to forfeit the security deposit, but reserves the rights to recover mitigated damages.
- 30) Upon notification of acceptance of a tender by the Town for an amount in excess of \$ 100,00.00, the bidder shall furnish within 14 days of the notification of acceptance:
- a) a performance bond and a labour and materials bond each in the amount that is equal to but not less than fifty (50%) percent of the tendered amount;
 - b) a security deposit in an amount that is equal to ten (10%) percent of the tendered amount; or
 - c) other security as deemed appropriate by Council.
- 31) A performance bond and a labour and material bond referred to in this section shall be in a form as approved by the Federal Treasury Board and issued by a bonding or surety company that is approved by the Town.
- 32) A security deposit referred to in this bylaw, shall be in the form of a “ letter of irrevocable guarantee” in the form authorized by the Town, payable to the Town that is drawn on a bank to which the Bank Act or the Quebec Savings Bank Act applies, or a certified cheque or bank draft from a bank acceptable to the Town and made payable to the Town.
- 33) The Council reserves the right to recover liquidated damages for work not completed in a timely fashion.

HOLDBACKS ON CONTRACT PAYMENTS

- 34) Unless otherwise stated as a special condition of the contract, the standard hold back of payment for work in progress or material on site, will be fifteen (15%) percent of the work done to date.

KEEPING OF RECORDS

- 35) The Town Manager shall ensure records are kept of all invitations to tender issued and all bids received.

PROGRESS OR FINAL PAYMENT

- 36) Progress and/or final payments for goods or services will be made by the Town to contractors or other agencies upon approval of the work:
- a) as payment for work in progress or for placing materials on site;

- b) when called for as a specific condition of contract;
- c) when the contract is completed to the specifications and has been accepted by the Town Manager;
- d) the fifteen (15%) percent hold back on final payment will be paid to the contractor only upon approval of the Town Manager, who must be satisfied that all specifications and terms of the contract have been met; and
- e) where all specifications and terms of the contract have been met to the satisfaction of the Town, the fifteen (15%) percent hold back must be remitted to the contractor not later than thirty-five (35) days from the date of acceptance of final completion of contract or receipt by the Town of final clearance from the Workers Compensation Board, whichever is later.

FREIGHT CHARGES

- 29) Unless authorized by the Town Manager, contractors submitting tenders shall ensure all goods and services are listed FOB Norman Wells.

LOCAL PREFERENCE

- 30) The Town will allow a tender differential in accordance with Schedule "C".

BY-LAW 14-14
SCHEDULE "C"
TOWN OF NORMAN WELLS
PURCHASE BY-LAW

INTRODUCTION

- 1) Schedule C of By-Law 14-14 establishes guidelines, which provide a local purchase preference to local businesses in Norman Wells.

APPLICATION

- 2) For all purchases, a purchase preference shall be provided to local businesses, which shall not exceed fifteen (15%) percent over the price which a purchase could be obtained from a business other than a local business. Any purchase preference provided shall not exceed the limits set by the Agreement on Internal Trade (AIT) for "MASH" sector procurements after such time as the "MASH" sector Procurement Annex of the AIT has been implemented.
- 3) The Town Manager shall account for all purchases not extended to local business.
- 4) In the event that local businesses are not able to supply a service or product, or in the event that the Town requires a specific product and local businesses are not able to make the service or product available in a timely manner from stock held locally. The Town Manager may authorize purchases from a supplier other than from a local business.

BY-LAW 14-14
SCHEDULE "D"
TOWN OF NORMAN WELLS
PURCHASE BY-LAW

INTRODUCTION

- 1) Schedule D of By-Law 14-14 establishes guidelines detailing which expenditures and / or purchases do not require the issuance of a purchase order.

APPLICATION

- 2) A purchase order is not required for the following items unless specifically requested by the requisitioner:
 - a) Petty Cash items and replenishment
 - b) Training & Education
 - i) Conferences, Conventions & Seminars
 - ii) Courses, Staff Development & Training
 - iii) Magazines & Periodicals
 - iv) Memberships
 - c) Refundable Employee Expenses
 - i) Advances
 - ii) Meal Allowances
 - iii) Incidentals & Travel Expenses
 - iv) Entertainment Expenses
 - d) Employers General Expenses
 - i) Payroll Deduction Remittances
 - ii) Licences (Vehicle, Firearms, Communications, etc.)
 - iii) Debenture Payments
 - iv) Insurance Premiums
 - v) Grants to Agencies
 - vi) Building & Equipment Lease Payments
 - vii) Tax Remittances
 - e) Professional & Special Services
 - i) Committee Fees
 - ii) Counselling & Legal Fees
 - iii) Physician Fees
 - iv) Temporary Help
 - v) Banking & Underwriting Services where covered by agreement
 - vi) Inventory purchases for resale
 - f) Utilities
 - i) Postage
 - ii) Electric Power
 - iii) Telephone
 - iv) Internet
 - v) Town of Norman Wells inter-department charges
 - vi) POL