

	STANDARD OPERATING PROCEDURE State Form 39870(R/S-06)	Reference Number FSS-003
	Subject Department Fuel Cards	
	Special Instructions Replaces LOG-003 dated December 14, 2010	Effective Date January 15, 2015

I. **PURPOSE**

Establish guidelines for the use of Department fuel cards by Department personnel.

II. **POLICY**

Each Department fuel card shall be used by personnel to purchase gasoline or appropriate type of fuel (hereafter referred to as fuel), motor oil, and other services; as outlined in this procedure.

III. **PROCEDURE**

A. Authorized use of Department fuel cards:

1. For purchases of fuel, motor oil, and windshield washer fluid within the state;
2. Fuel purchases shall be made at the most economical prices that are reasonably available;
3. Self-service fuel purchases shall be made exclusively unless unavailable;
4. Fuel card purchases for items other than fuel or where a PIN/PE # is not entered to authorize the purchase will be reviewed and approved by the Fiscal Section within seven (7) calendar days of the end of the month that the transaction occurred; and
5. Employees shall not attempt to use the fuel card at stations where they are not accepted. Employees are responsible for purchases where the fuel card is not accepted and may be reimbursed by following the guidelines in section G, below.

B. Commission fuel cards shall:

1. Be assigned to and kept in each Department commission, and
2. Shall not be used to purchase any fuel or any other items for any person or vehicle except for the proper grade of fuel and those items authorized for purchase only for the commission to which the card is assigned.

C. Miscellaneous fuel cards.

1. Fuel cards assigned to individuals shall be for a specific purpose, e.g. a district commander for power equipment assigned to the post; a scuba team leader for an assigned boat; etc;
2. Aircraft fuel cards:
 - a. Shall be issued by the Fiscal Section, and

b. Used only with the aircraft to which they are assigned.

D. If a fuel card is lost, stolen, or damaged the employee responsible for that card at the time it was lost, stolen, or damaged shall immediately report the incident to the employee's commander and the Field Support Services (FSS) Section. Until responsibility has been released by the Department, the monetary value of all purchases made with a lost or stolen card shall be the responsibility of the employee responsible for the card. Under normal circumstances, a new card will be replaced within ten (10) working days.

E. Out-of-state use of the fuel card shall be limited to approved out-of-state travel only.

F. Emergency fuel card purchases for items or services other than fuel and motor oil shall be:

1. Made only with approval of a commanding officer;

2. Kept at a minimum and not abused; and

3. Restricted to a maximum of \$100 for each emergency service, repair, or towing.

G. An employee may be reimbursed, through petty cash, for the cost of an authorized, emergency fuel/oil purchase at a station where the fuel card is not accepted. The expense of any unauthorized fuel card purchase shall be the responsibility of the employee making the purchase. Before obtaining any fuel/motor oil at a station that does not accept the fuel card for payment, the employee shall obtain authorization from the applicable district's commander or designee. Subsequent to a fuel/motor oil purchase at a station where the fuel card is not accepted, the employee shall obtain a written receipt for the purchase. The commission number, mileage of the commission, and the PE number of the employee making the purchase shall be entered on the back of the receipt.

H. The Department is exempt from certain state and federal tax laws; therefore, if an authorized, emergency fuel/motor oil purchase has been paid for by the employee, the Department cannot and will not reimburse the tax portion of the expenditure. The only portion of the cost of the authorized fuel/motor oil purchase the Department will reimburse will be the total amount, less the tax portion.

I. To obtain reimbursement for the purchase of authorized emergency fuel/motor oil; the affected employee shall request reimbursement through the employee's commander. To record the expenditure, the applicable commander shall enter each petty cash transaction relative to authorized emergency fuel/motor oil purchases into the Fleet Management System and note the payment on the applicable receipt before forwarding to the Fiscal Section.

J. Monthly Purchase Summaries may be requested from the Fiscal Section by the applicable commanders for review and certification of approved products and services received.

1. If requested, commanders shall review the Monthly Purchase Summary to verify accuracy of all transactions listed and assure compliance with this procedure.

2. Discrepancies shall be noted on the Monthly Purchase Summary along with comments on action taken to correct errors and assure future compliance.

3. A memorandum shall be sent to the Fiscal Section, through channels, reporting any discrepancy found and a copy of the memo shall be forwarded to the Assistant Chief of Staff Logistics.

4. Changes in the file information, relative to personnel authorized to use Department fuel cards, including change in personnel assignment/listing, shall be forwarded to the FSS.

K. This procedure is to be used in conjunction with all relevant Department regulations, rules, policies, and procedures.