

# 10.1 Fuel Card

## Policy Statement

The Province's Corporate Credit Card program (the Program) provides employees with an alternate payment method for purchases under threshold and direct to vendor per the Public Procurement policy. This Program supports a more efficient and effective business process for procuring goods, services, and construction necessary to carry out daily operational requirements.

The Fuel Card policy will establish accountabilities for the issuance and usage of fuel credit cards under the Program. The Fuel Card will be issued solely for the purchase of fuel for government owned or leased vehicles.

## Application

Budget Manager or Designated Signing Authority must approve Fuel Card applications. Each Fuel Card is given purchase limits based on expected usage as determined by the approver.

## Policy Directives

### USAGE

Only authorized personnel are entitled to use the Fuel card and are responsible for retaining receipts for purchases. The Fuel Card is provided based upon the need to purchase fuel while using government owned or leased vehicles in the course of employment with the Province. The Fuel card may be revoked at any time based on a change of assignment or location. The Fuel card is not an entitlement nor is it reflective of your title or position.

Any unauthorized use of the Fuel card will be considered an improper use of government funds and will be subject to appropriate disciplinary action.

### PURCHASING PROCEDURES

Authorized personnel may obtain fuel from a single source in the local area provided the price is considered fair, reasonable and below the procurement threshold for Direct to Vendor. The Fuel card is for business-related purchases only. Any use of the Fuel card for purchases of a personal nature is strictly prohibited.

### **RESTRICTIONS**

A Fuel Card shall not be used to acquire the following:

- Personal purchases
- Travel Expenses including meals and accommodations (use Travel Card)
- Fleet unit repairs
- Non-fuel purchases

### **DISPUTE PROCESS**

Budget Manager or Designated Signing Authority and Cardholder Designate will advise Operational Accounting of any charges on the statements which are incorrect.

### **LOST OR STOLEN CARD**

Budget Manager and Cardholder must notify Operational Accounting immediately if their card is lost or stolen.

### **EXPIRED OR RETURNED CARD**

Expired or returned cards shall be destroyed by the Budget Manager or Designated Signing Authority with an email to [corporatedebitcards@novascotia.ca](mailto:corporatedebitcards@novascotia.ca) to cancel the respective fuel card.

### **POST AUDIT**

Departments will monitor Fuel Card use to ensure compliance with department and corporate policy. It is recommended that departments conduct a monthly post audit of Cardholder purchases and maintaining a record of the audit for future review.

Where seemingly inappropriate card usage has occurred, the department will issue a letter to the affected Cardholder and their Budget Manager informing them of the breach in policy and any further misuse will result in Fuel Card privileges being revoked.

### **AUDITORS**

Procurement Branch, Operational Accounting, Internal Audit Centre and/or the Office of the Auditor General may carry out audits of any transaction regardless of value.

## **Accountabilities**

### **OPERATIONAL ACCOUNTING**

- Review application for completeness, accuracy, and reasonableness
- Follow departmental procedures for signing authority to validate budget manager name and/or signature on the application

- Sign and date application to certify the application review, retained in FileNet per Corporate Retention Policy
- Send request to the Program vendor to issue new card and access to the management system for Cardholder and Approver
- Provide department's designate with the Corporate Credit Card policy, the Cardholder Agreement and communicate department specific procedures to Cardholders
- Evaluate to ensure the control procedures are effective for authorization and payment processes

### **FUEL CARDHOLDER DESIGNATE**

- Safeguard the Fuel Card issued to the government owned or leased vehicle
- Signing and adhering to Cardholder Agreement
- Follow the Fuel Card and Procurement policies and directives
- Obtain a detailed receipt at time of purchase
- Utilize the corporate credit card management solution to cost and upload the receipt once the transaction has been posted
- Maintain receipts as per the Corporate Records Management policy
- Report lost or stolen card to credit card provider. This information can be obtained on their website or by recording the information on the back of the card in an alternate location.
- Additionally, report lost or stolen Fuel Card to Operational Accounting immediately by emailing [corporatecreditcards@novascotia.ca](mailto:corporatecreditcards@novascotia.ca)

### **References**

Public Procurement Policy

Financial Services Corporate Credit Card Sharepoint

### **Enquiries**

Manager, Corporate Credit Card Program

Financial Services, Operational Accounting

Department of Service Nova Scotia & Internal Services

[corporatecreditcards@novascotia.ca](mailto:corporatecreditcards@novascotia.ca)

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