FUEL CARD PROGRAM - User Guide

Introduction
The State of Georgia Fuel Card (the card) is a charge card designed to enable authorized State of Georgia employees to make fuel purchases for vehicles and equipment used for official state business. The card is accepted at all retail fuel stations participating in the vendor’s network. Specific information regarding the current vendor for the state fuel contract is provided on the Office of Fleet Management (OFM) website at www.doas.georgia.gov.

The State of Georgia fuel card is the only card authorized for use by employees of any state entity. As such, state entities may not provide or subscribe to any other fuel programs or services, systems, or products other than those provided by DOAS Office of Fleet Management (‘‘OFM’’). State Purchasing Cards (‘‘P-Cards’’) and Travel Cards shall not be used to purchase fuel or repair services for state vehicles unless authorized in advance by the State Cards Program Manager with State Purchasing Department (SPD).

The overall management of the GPC Fuel Card Program resides with the college Procurement Officer. Responsibilities include program compliance, procedures and training.

The following procedures shall be followed when purchasing fuel from either a state operated or participating retail fueling site. The college Business Procedures Manual and forms may be accessed on the Logistical Services website located at http://depts.gpc.edu/~gpcllogic/.

Card Types
The state fuel card program consists of two distinct fuel cards, each with its unique operational purpose to acquire fuel for agency missions.

Primary Fuel Card
The primary fuel card is intended for the purchase of fuel for passenger-carrying vehicles, which are assets with unique Original Equipment Manufacturer identification numbers (i.e. Vehicle Identification Numbers (VIN), serial numbers, engine numbers, etc.) as well as all vehicles and equipment capable of tracking meter readings (i.e. hours, mileage). Assets assigned a primary card may include but are not limited to:

- Passenger-carrying vehicles (e.g. sedans, vans, SUVs, trucks, motorcycles, crossovers, etc.).
- Off-road equipment (e.g. Backhoes, loaders, graders, skid steer, auxiliary generators, stationary generators, etc.).
- Federally-owned vehicles,
- Temporary loaner or donated vehicles.
- Leased vehicles (leases greater than six months).
- Long-term commercial rental vehicles (rentals greater than six months).

Secondary Fuel Card
A secondary fuel card (typically assigned to supervisors) is to be used for fuel procurement exceptions, such as emergency use and purchase of minimal quantities of fuel (i.e. less than 10 gallons) where meter tracking is neither practical nor cost-effective. Examples of secondary card use may include:
Emergency fuel procurement by designated supervisors during natural disasters or other emergencies where health and safety of the public may be otherwise at risk.

Mobile or auxiliary fuel tanks either trailer mounted or affixed to passenger-carrying vehicles without unique identification numbers and ability to track meter readings (i.e. odometers, hours). **Note:** For audit and control purposes, auxiliary fuel tanks must be tracked in the state’s vehicle repository as a component of the primary vehicle issued a primary card to account separately for fuel used to power the primary asset.

Temporary use to fuel vehicles for damaged or lost primary cards.

Temporary use for short-term commercial rental equipment.

Refill fuel receptacles and small gas cans to service landscape equipment like mowers, trimmers and similar items. Exceptions may be made to fuel off-road equipment and auxiliary fuel tanks affixed to passenger-carrying equipment assigned primary cards for vehicle fuel.

Rental vehicles for student/athletic activities only. (Cards will be assigned to supervisors of these groups for this specific use when requested by the Budget Manager.)

**Requests for Fuel Cards**

Primary cards will be requested by the Fleet Manager upon the arrival of a new fleet vehicle and the card will be assigned to the specific vehicle. All secondary cards will be issued through the Office of Logistical Services. Replacement cards and new equipment card requests must be approved by the Budget Manager and Fleet Manager (primary cards only) for submission to Logistical Services.

**Primary Fuel Cards** shall be issued to vehicles, not individuals, and are restricted to use with the vehicle to which it was issued.

- Only one fuel card shall be issued to a state vehicle.
- Separate fuel cards will be obtained for other equipment needs.
- All card information shall be documented in the State’s fleet management information system.
- Operators utilizing a commercial rental vehicle must pay for all fuel via a payment method other than the Fuel Card and submit receipts for reimbursement according to travel reimbursement procedures. (State Purchasing Cards (P-Cards) **may not** be used to purchase fuel).

**Secondary Fuel Cards** shall be issued to college supervisory or lead personnel only for use in controlled or emergency situations where it is not cost-effective to electronically monitor minimal quantities of fuel. Since purchases made with the secondary card cannot be tracked to a specific vehicle, there is a higher level of accountability for the assigned State employee.

All secondary card use requires the responsible party to track all fuel purchased using the designated secondary card transaction log (form SPD-FC002) provided by DOAS and located on the Logistical Service’s website. All transaction logs and receipts will be submitted monthly with their fuel card statement and receipts.

Secondary cards may be issued to the manager of a student organization for fuel on rental vehicles to offset out-of-pocket expenses for routine student or athlete travel. Contact the Fuel Card Coordinator for further details.
Personal Identification Numbers (PINs)

Employees required to drive vehicles or operate equipment will receive a Personal Identification Number (PIN) that can be used with any fuel card assigned to a College Fleet Vehicle.

PINs must be requested electronically on the PIN Request Form and submitted to the Logistical Services Card Coordinator. Logistical Services will verify that an up-to-date “Driver’s Acknowledgement Form” is on file for the requester. Allow three days for processing.

PIN creation, assignment and usage must comply with the following requirements:

- PINs shall not be shared.
- Use of the PIN serves as an electronic “signature” of the person to whom it is issued.
- PINs can be used by the individual with any card on the account.
- Generic PINs are prohibited (e.g., one PIN for an office/department).
- Vehicle numbers, employee numbers and other easily obtained or guessed numbers will not be used as PINs.
- PINs will not be written on the card.
- Compromised PINs must be cancelled immediately by contacting the Logistical Services Card Coordinator.

User Training

Cardholders, operators and approvers will be trained prior to the issue of the fuel card PIN number or secondary cards. The cardholder, operator and approver at a minimum will complete the following training and agreement before a PIN number or secondary card is issued:

- Mandatory Fuel Card Agreement specifying terms and conditions for use of the card;
- State Fuel Card Standards and Guidelines;
- Internal Fuel Card policy and PowerPoint training slides;
- User manual;
- Consequences for non-compliance; and,
- Familiarity with all forms, including the Sales and Use Tax Exemption form and transaction log where applicable.

Other Requirements

In order to assist the State in monitoring its fleet costs, card users shall make every reasonable effort to enter the accurate vehicle odometer or meter reading at the time the fueling transaction takes place with primary cards to ensure detailed vehicle mileage data is captured in the State’s fleet management information system. For secondary cards, odometer entries will be replaced with the specified codes on the accompanying secondary card transaction Log for monitoring and reporting purposes.

Use of the Fuel Card for Personal Purchases Prohibited

Under no circumstances is an employee permitted to use the Fuel Card for personal purchases including fuel for personal vehicles or other non-State owned or operated vehicles as identified under Card Types. Such use will result in disciplinary action, up to and including termination from State employment and criminal prosecution.
O.C.G.A. §50-5-80 states that any employee who knowingly uses the card for personal purchases under $500 is guilty of a misdemeanor. An employee who knowingly uses the card for personal purchases of $500 or more is guilty of a felony punishable by 1 to 20 years in prison. Supervisors or other approving officials who knowingly, or through willful neglect, approve personal or fraudulent purchases are subject to the same disciplinary actions as fuel card users.

Allowable Purchases
- Fuel for use with State-owned vehicles and equipment used for official State business;
- Incidental non-repair/maintenance items for state vehicles (approved in advance) – fluids, car washes and minor miscellaneous items whose value combined does not exceed $50 per month; and,
- All other non-fuel purchases or incidental purchases totaling more than $50 per month that are approved by Logistical Services, OFM/SPD using the Fuel Card Special Approval Request (Form SPD-FC001).

Prohibited Purchases
The following types of purchases are strictly prohibited. No exceptions will be granted unless otherwise indicated:
- Personal purchases of any kind, including fuel for personal vehicles, non-State vehicles and/or rental vehicles used for travel on official State business;
- Cash advances;
- Gift cards;
- Alcoholic beverages;
- Tobacco products; and
- Food, ice, beverages or related items including “snacks” while traveling on official business.

Reimbursements
Reimbursements for the use of the operator’s personal funds in order to purchase fuel and/or other services may be granted by GPC in the following situations as long as the data is provided to the Office of Fleet Management (OFM) & the GPC Fleet Manager to update these transactions in the data repository:

1. When the operator has verified that the vendor accepts the approved vendor card, but at the time when the fuel was being purchased, there was a problem with either the PIN or card reader that could not be repaired prior to purchase;
2. When the operator purchases from a vendor that is not a participant in the approved vendor network and there is no participating vendor in the immediate vicinity of the non-participating vendor; or
3. At the discretion of OFM when circumstances indicate that the use of personal funds was necessary.

Failure to Comply with Laws, Policies and Procedures
Employees who knowingly, or through willful neglect, fail to comply with the following policies, procedures, and standards may be subject to suspension or termination of card privileges and/or other disciplinary action, up to and including termination of employment and criminal prosecution to the fullest extent of the law.

3. Internal policies and procedures governing procurement and the Fuel Card Program.
Fuel Card User Responsibilities
All card users are, in effect, purchasing agents for the State of Georgia and their individual employers. Accordingly, all card users must have a minimum understanding of the State Guidelines and GPC policies governing the use of the fuel card. Card users must also be familiar with the provisions of O.C.G.A. §45-10-1 et.seq. the State Employee Code of Ethics and Conflicts of Interest. Card user responsibilities include:

1. Maintaining security of cards, account numbers, expiration dates, and PINs at all times. **The sharing of PINs or use of generic PINs by multiple users is strictly prohibited.**
2. Maintaining knowledge of State Fuel Card Guidelines as well as internal policies and procedures (e.g. Input accurate odometer readings).
3. Ensuring all purchases are allowable purchases according to State and internal Fuel Card policies.
4. When reasonable, obtaining “best value” for the State when making purchases with the Fuel Card. This may include selecting the most competitive fuel provider in situations where multiple providers are within close proximity to one another. Every reasonable effort should be made to select the vendor with the lowest advertised or displayed fuel price. Only regular unleaded gasoline shall be used unless higher octane or “premium” fuel is required by the vehicle operations manual provided by the manufacturer for that vehicle.
5. Maintaining all receipts as required by State and internal Fuel Card policies. Receipts must be kept in order to compare purchase history to monthly statements as well as for auditing purposes.
   (i) If a receipt has been lost and a duplicate cannot be obtained, the user will submit a Lost Receipt Affidavit, Form SPD-PC005. An employee can use the form no more than three (3) times in one fiscal year.
   (ii) Use of the form more than three times in one fiscal year will result in suspension of card privileges.
6. Documenting and retaining logs used for purchases made with the secondary cards as described in section below.
7. Submitting all documentation to the supervisor or other approving official by internally established deadlines in order to ensure timely payment of the monthly billing statement.
8. Verify that the vendor is a participant in the approved vendor network. In most cases, participating vendors can be identified by their displaying an image of the fuel vendor card or listing approved vendor as an accepted payment type on their fuel pumps or other signage.
9. Follow the procedures that apply to the particular site and enter the correct information, including correct odometer readings, when prompted in order to purchase fuel.
10. Gasoline-powered vehicles will use only regular unleaded 87 octane fuels. Higher cost/grade fuel will be used only if required by the vehicle operations manual provided by the manufacturer for that vehicle. Flexible fuel vehicles (FFVs) can operate on straight unleaded gasoline or any percentage of ethanol up to 85%. OFM will monitor this area for compliance by all state agencies.
11. Use of either card for personal purchases is strictly prohibited and will result in disciplinary action, up to and including termination of employment and criminal prosecution.

Fuel Card Description
The “primary card” has the words, **“For Official Use Only,”** printed under the words, “Fuel Card.” It is designated for the purchase of fuel for the primary fuel tanks of State vehicles including cars, trucks and other on-road vehicles; vehicles which are assets with unique Original Equipment Manufacturer identification numbers (i.e. Vehicle Identification Numbers (VIN), serial numbers, engine numbers, etc.); and all vehicles and equipment capable of tracking meter readings (i.e. hours, mileage). All vehicle drivers/operators are required to record the accurate vehicle odometer/meter readings of the vehicle at the time of any fuel purchase. Whether this is done through an automated fuel dispensing equipment system or manually at bulk fuel sites, entries must be accurate. Odometer readings must be recorded on each fuel purchase where mileage is not obtained by automated processes for recording into the Fleet
Management System. In the event an odometer entry error occurs during a fueling transaction, it is the responsibility of agency Fleet Manager to ensure the data is corrected in the fleet system within two business days.

The “Secondary card” includes the words, “For Equipment Use Only” and “For Official Use Only,” printed under the words, “Fuel Card.” This card is designated only for the purchase of fuel for secondary storage tanks for dispensing fuel at work sites as well as portable fuel cans or gas tanks and for use in portable equipment, lawn tractors, mowers, etc. and for emergency use. When used to fill secondary and/or portable tanks, all operators are required to maintain a log documenting the filling of the secondary/portable tank as well as the dispensing of fuel from that tank into the equipment/machinery actually consuming the fuel. The required log is the secondary card transaction Log (form SPD-FC002).

Mileage Entry and Meter Rejects
Accurate mileage is the lifeblood of great fleet management and necessary for the State to effectively monitor vehicle utilization, track vehicle preventive maintenance compliance, predict accurate vehicle cost-per-mile, understand vehicle fuel miles-per gallon, forecast vehicle carbon footprints, calculate optimal vehicle lifecycles and other mileage related activities.

1. Vehicle Drivers are required to enter the correct odometer reading (excluding tenths of miles) at the time of the fuel purchase when prompted after inserting the fuel card into the fuel pump or when prompted by an attendant.
2. In the event that the vehicle operator makes an error in the odometer reading entry, the driver will notify the Fleet Manager located at the Clarkston Physical Plant to correct the information in the fleet management information system within two business days of notification.
3. Should the need arise, and in the event an individual operating a state vehicle blatantly enters an odometer reading that causes an “odometer reject,” - A blatant odometer error or odometer reject occurs when the operator enters a number such as all zeros (000000) or a fictitious number that is not close to the vehicle’s current odometer reading (e.g., 123456, 999999, etc.), The Office of Fleet Management (OFM), upon request by the entity, may allow five business days during which to investigate any blatant error. If the blatant error is deemed to have been the result of fuel dispensing equipment failure and not operator error, then OFM will not impose the OTC on any entity. OFM is a customer service agency and its intent is to obtain accurate vehicle mileage readings and not to impose fees or deactivate fuel cards.
4. State entity contacts shall, within five business days of the request, respond to any OFM inquiry to investigate an odometer reject issue. In the event that the entity fails to respond or make arrangements for an extension of the time period in which to investigate the odometer reject, OFM shall impose an OTC in accordance with the approved rate schedule or make arrangements to deactivate the vehicle fuel card until such time as arrangements are made by the operator’s entity. Deactivated fuel cards resulting from non-compliance with this section of the policy will require the operator’s supervisor to contact OFM in writing (e.g. email request) to restore the fuel card to active status.

Payment of State Sales and Use Tax
One of the benefits of utilizing the approved vendor program is that the bank automatically removes all eligible taxes on fuel purchases prior to invoicing the state. However, for non-fuel purchases:

1. O.C.G.A. §48-8-3(1) exempts purchases made by agencies from State Sales and Use Tax when payment is made with appropriated funds.
2. O.C.G.A. §48-8-3(8) exempts purchases made by the Board of Regents, colleges, and universities from State Sales and Use Tax.
3. Drivers must present the Department of Revenue Sales and Use Tax Exemption Form ST-5, to merchants upon request when making non-fuel purchases. This form is available on the Department of Revenue web site at etax.dor.ga.gov by searching for ST-5.

4. Drivers are responsible for ensuring that merchants do not charge tax on non-fuel purchases.
   (i) If taxes are charged, the driver must contact the merchant to obtain a credit to the card.
   (ii) Credits cannot be obtained by any other method, including, but not limited to, cash, gift card, gift certificate, or store credit.
   (iii) Documentation of attempts to obtain credit for any State Sales and Use Tax charged in error must be maintained with the documentation for the transaction where the tax was charged.