NI_120_330, Collection and Recordkeeping of Receipts for Fleet Card Purchases

330.0 Purpose

This instruction is to emphasize the requirements for collection and recordkeeping of all receipts for fleet card purchases.

330.1 Background

The NRCS financial audit identified a material weakness on the internal controls for NRCS purchase and fleet cards. The auditors observed a lack of accountability for fleet card receipts as well as a lack of documentation for fleet card purchases reported in the US Bank Electronic Access System (EAS).

330.2 Instruction and Guidance

A. This instruction is issued to reinforce the fleet card requirements in accordance with Department Regulation (DR) 5400-006, Section 10, "Procedures," and Section 11 "Roles and Responsibilities." The DR requires the collection and retention of receipts for all fleet card transactions and the use of fleet logs.

(1) Fleet card users must obtain and submit receipts for all purchases. The receipts must be submitted to the Local Fleet Program Coordinator (LFPC), an accountable property official, or other designated management official in accordance with local direction. The designation of individuals responsible for maintaining the fleet records and receipts is at each State's discretion. For example, the designated management official may be the district conservationist at a field office location.
(2) If a receipt is not available, fleet card users must provide the LFPC or other designated official a written record including the vehicle license tag number, odometer reading, number of gallons purchased, cost per gallon, type of fuel, description of maintenance or repair (if applicable), place of purchase, and total cost. This record will serve as a substitute for the receipt, and should be the exception rather than the rule.
(3) The LFPC, an accountable property official, or other responsible management official must keep all receipts for a minimum of one calendar year. The receipts may be converted into an electronic format (e.g., scanned and saved to an electronic file) for retention purposes.
(4) The fleet card may not be used for the purchase of food, beverages, or other miscellaneous personal items; paying any state or local traffic or parking violations that are obtained while driving a Government owned or leased motor vehicle; or, paying for parking.
(5) Fleet card usage will be monitored by the Agency Fleet Program Coordinator (AFPC) and the LFPCs for fraud, waste, or abuse. The monitoring will be conducted on a prescribed basis and on a statistically valid sample size. DR 5400-006 requires monitoring at least quarterly. The NRCS policy is currently being developed and will include the internal control and monitoring requirements for LFPCs and the AFPC.
(6) The AFPC will ensure that the LFPCs or other appropriate agency officials maintain receipts and fleet use logs and other records for audit purposes.

B. To ensure compliance, all fleet card users and LFPCs must review and adhere to the requirements established in DR 5400-006, dated March 6, 2009. This policy can be obtained at the following Web sites:

(1) SharePoint Site of NRCS, Management Services Division, under "fleet":
https://nrcs.sc.egov.usda.gov/mgmt/acquisitionsdiv/default.aspx.
(2) USDA, Department Management: http://www.dm.usda.gov/procurement/ccsc/fleet)card.htm.