

## Corporate Fuel Card Policy



### Purpose

This policy is to direct the appropriate use of and procedures for, corporate / fleet fuel cards belonging to C&C Wind Energy Services for the purposes of conducting C&C Wind Energy Services business.

### Scope

The Corporate Fuel Card Policy applies to all employees of C&C Wind Energy Services who are assigned a corporate / fleet fuel card. In order to be eligible to receive a corporate / fleet fuel card, an employee must frequently travel as part of their regularly assigned duties and responsibilities and/or be issued or authorized to operate company vehicles or other equipment.

### Policy

- Only one (1) corporate fuel card will be issued per authorized employee
- The Authorized employee will be issued a PIN for the card. This PIN is confidential and shall not be shared with anyone else, including other employees of C&C Wind Energy Services.

### Limits & Conditions of Use

1. Each card will be limited to a maximum of \$350.00 CAD or \$200.00 USD for business expenditures. Exemptions to this limit can be made by management on a case-by-case scenario only.
2. Lower / Higher limits can be placed on each employee based on the physical locations and arrangement of each job site and its associated activities.
3. The use of the fuel cards is for conducting C&C Wind Energy Services business ONLY. Using the card to purchase fuel or services for personal reasons is strictly prohibited. This includes:
  - a. Purchasing fuel to drive company vehicles home or elsewhere that is not related to company business, unless specifically approved by management on each occasion.
4. Failure to comply with the conditions of use may possibly result in one or more of the following:
  - a. Cancellation of the card
  - b. Loss of fuel card privileges
  - c. Disciplinary escalation up to and including termination

### Regular Fuel Expenses

Depending on assignment and customer requirements, management may request that all receipts be submitted on a weekly basis for tracking project costs. If requested

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- These receipts should be submitted with the correct expense report template, and submitted to the direct manager or supervisor.
- If receipts and Expense reports are not submitted as directed by management, loss of corporate fuel card privileges may result.
- Continued failure to submit receipts and/or expense reports as requested may result in disciplinary action.

### Personally Paid Fuel Expenses

Although every effort is made to cover the costs of fuel utilizing the C&C Wind Energy Services corporate / fleet fuel cards, there may be occasions, beyond company control, that a fuel transaction does not complete. In this event, alternate payment methods need to be used by the employee.

In these circumstances, original receipts must be obtained and submitted to management for reimbursement. Please follow the procedure for reimbursement as outlined in the *"C&C Travel & Expense Reimbursement Policy"*

### Definitions

**Corporate / Fleet Fuel Card** – A credit card or other form of payment that is issued, and paid-for, by C&C Wind Energy Services, for the purposes of employees being able to purchase fuel and other services with regards to the furtherance of C&C Wind Energy Service business needs.

**Company Vehicle** – Any vehicle, car or truck, that is owned, leased, or rented, by C&C Wind Energy Services, with the intent to be used by employees to conduct company business

### Responsibilities

#### Cardholders

- Must have weekly expense reports approved by management when required.
- Must retain original receipts of all transactions on the corporate fuel cards when requested to do so by management.
- Purchases not approved by management are the responsibility of the employee to reimburse C&C Wind Energy Services and may be deducted from an employee's pay.
- Lost or Stolen cards must be reported immediately to an employee's manager so appropriate actions can be taken.

Cardholders and their managers (or supervisors) are responsible for ensuring that they adhere to this corporate fuel card policy. They are to enforce the adequate controls in

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order to minimize the risk that the corporate fuel cards are used for fraudulent purposes.

### Management

- Verify and authorize all weekly fuel card expenses when required.
- Ensure all transactions are business related and supporting documentation submitted
- Any suspicious or unapproved transactions to be reconciled with the employee immediately and referred to the C&C Wind Energy Services head office manager.

### **Monitoring & Disputed Transactions**

C&C Wind Energy Services reserves the right to conduct random audits of card holder activities and purchases. Disputed transactions shall be reconciled by the corporate / fleet card supplier and the cardholder. Cardholders are required to notify C&C management immediately for resolution.

### **Separation of Employment**

In the event that employment is terminated, either by the company or by the employee, each card holder must comply with the following:

- Reconcile all expenses on the corporate fuel card with management and submittal of final expense report when required.
- Cards will be cancelled / deactivated as required and is to be destroyed.