



What is the hardest thing you have to account for?

Not the biggest. Not the one with the most dollars on it. The one that takes the most time, goes wrong the most quietly, and nobody enjoys.

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You already know the answer

The cardlock system.

Every month it arrives as hundreds of pages describing fuel that four different sets of people bought, in four different tax positions, over periods that do not line up with the month you are filing.

Wouldn't it be great if

Three things, in this order. Everything after this slide is about keeping these.

Something broke it down

Separated the four businesses inside one statement, so each one could be looked at on its own instead of as a single number at the bottom of a page.

Something calculated the numbers

Totalled the gallons and the tax by site, by product and by counterparty — and said plainly whether the documents agree with each other.

Something gave you the entries

Finished the job: balanced journal entries, coded to your own chart of accounts, ready to post. Not a report you then have to turn into accounting.



That is what these tools do, and this is the order they do it in.

Break it down, calculate it, post it. The rest of this talk walks that line one tool at a time.



01

Why it is hard

Not because anyone is doing it badly. Because of what the document actually is.

One statement is four different businesses

Printed one after the other, under one cover, with one total at the end.

	AT YOUR SITES	AT SOMEBODY ELSE'S SITES
Your cards	PART O • DOMESTIC Gallons only Your own cards at your own sites. No tax moves between you and the network — you bill these customers yourself.	PART II • REMOTE + PART IIA • EXTENDED Prepaid sales tax PAID Your cards fuelling on somebody else's site, or out on the extended network. On extended, the sales tax is already in the pump price.
Their cards	PART I • FOREIGN Sales tax RECEIVED Other participants' cards at your sites. You collected sales tax and prepaid sales tax on fuel sold to somebody else's customer.	— Not on your statement Their cards at their sites is their business, and it never reaches your books. Worth saying out loud, because it is the quadrant people look for.

And they land in four different places on the return

Which is why the total at the bottom of the statement is not a number you can use.



Foreign → sales tax and prepaid sales tax RECEIVED

You collected it. It is a liability until it is remitted, and it belongs on the collected side of the return.



Remote → prepaid sales tax PAID

You paid it to another participant. It is a credit you are entitled to, and it belongs on the paid side.



Extended → sales tax PAID, already in the pump price

Different again: the tax was priced in at the pump rather than prepaid, so it is claimed differently.



Domestic → gallons only

No tax moves here at all. You bill those customers yourself, on your own invoices.



Collected and paid are never netted.

They are different lines on the return with different consequences. Netting them is one of the most expensive mistakes available to a jobber, and it is the easiest one to make.

The calendar does not help either

Even with the four parts understood, the documents are not shaped like your filing period.

9

ten-day statements in a quarter — and the one dated the 1st belongs to last month

~90

nightly PT files, each carrying every transaction and the card track behind it

300

pages in a single full statement, listing every transaction individually



So who is reconciling that by hand, every month, against the return?

Nobody is. Not because they are not trying — because it is not a spreadsheet job. That is the gap these tools were built to close.

02

Breaking it down

Promises one and two: separate the four businesses, and total what is actually in them.

Statement Summary — the four parts, separated

Put the statement in. Get the four businesses out, each totalled on its own.

It knows the parts

The reader finds Part O, I, II and IIA and keeps them apart, rather than adding them into one figure the way the cover page does.

Collected and paid stay apart

Four separate numbers: tax collected from you on foreign sales, and tax you paid on remote and extended. Never netted, here or in the workbook.

One period at a time

A statement covers ten days, so a quarter takes nine of them. It reads the lot and keeps each period distinct.

1

This is the first thing that has to happen, and nothing downstream works without it.

Every later number — the schedules, the return, the journal entries — depends on the four parts having been told apart correctly in the first place.

Schedule A and B — and does the month agree

The prepaid tax, counterparty by counterparty, checked against the statements that make up the month.

1

Who you collected the prepayment from

Read straight out of the schedule the network sends, as rows rather than as a document.

2

Who you paid it to

The other direction on the same basis, so both sides of the prepayment are visible at once.

3

Whether the month ties to its three statements

The check nobody has time to do by hand. A month that does not tie is flagged rather than buried.

2

A month is three statements, and they have to add up.

Finding it in the month it happened costs an afternoon. Finding it two years later, in a notice, costs considerably more than that.

Cardlock Tools and the Full Statement

Settlement files totalled three ways, and three hundred pages turned into rows.

Totalled three ways

Read a settlement file from any network and total it three ways — whichever direction the next form happens to need.

The place of sale

Local tax follows the site, not your office. The site totals go straight to the local schedule, which is where the 1.25% has to be allocated.

Every transaction, exported

The long statement read into a workbook and a table you can set against the PT files you download every night.

3

Allocate local tax to your office address and the whole book is misallocated.

Quietly, every month, until somebody checks. It is one of the most common structural errors we find, and it is invisible on the face of the return.

Period Report — the whole quarter, against itself

One folder in. Statements, full statements, schedules and PT files, checked against each other.

1

It works out what each file is

Nothing to configure and nothing to name correctly. Put the folder in and it identifies the documents itself.

2

Every document against the others

The statements against the schedules, the schedules against the nightly files, and all of it against your own sales journal.

3

One workbook out

With the differences named and dated — not a pass or fail, but which document disagrees and on which day.



Promises one and two, kept.

The four businesses are separated, every figure is totalled from the source documents, and the quarter has been proved to agree with itself. Now it can be posted.

03

And then it writes the entries

Promise three. This is the part that usually gets left to somebody with a calculator.

Seven lines, and they balance

The same seven codings carry every entry the statement produces.

1

Cost of goods sold • Inventory

The fuel itself, moving off the books as it is sold or onto them as it is bought.

2

Sales tax payable • Sales tax receivable

The collected side and the paid side, kept on separate lines — the same discipline the return needs.

3

Other taxes • Amount

The remaining tax authority detail, and the money that actually moved.

4

Due to / from the network

The settlement position with the network itself, which is what the bank withdrawal is actually paying.

=

Every entry is totalled, so one that does not balance cannot leave.

Cut them one per part, or one per part per product — whichever matches how your ledger is kept.

Coded to your chart of accounts, not to ours

Every ledger numbers its accounts differently, so the tool refuses to guess.

The account starts blank

Rather than invent a number that somebody would then trust and post somewhere wrong, the entry leaves the account empty until you say what it is.

Load your own chart of accounts

A blank turns into a list to pick from. Any accounting package's export works — it finds the columns by name, and falls back to number-then-name.

Coded once, used by every entry

Seven codings entered one time, and every entry on the statement comes out using them. Not forty entries coded by hand.



And next quarter they come up already coded.

The account you post prepaid sales tax to does not change between quarters. The picks are remembered against the client the statements name, so the second quarter is quicker than the first.

What you are left holding

From a folder of statements to a posted month, without retyping anything.

1

Journal entries ready to post

Balanced, coded to your accounts, cut the way your ledger is kept.

2

A workbook an auditor can take back to the paper

Every figure traceable to the statement page it came from — which is what assurance actually asks for.

3

The return figures, on the right sides

Collected and paid where each belongs, and the site totals ready for the local schedule.

4

A list of what did not agree

Named and dated, while there is still time to do something about it.



That is the whole promise, kept in one pass.

Broken down, calculated, and posted — from the documents your network already sends you every month.

And none of it leaves your computer

The question every controller asks, answered before you ask it.



Nothing is uploaded to us.

Every tool reads the file inside your own browser, on your own machine. Nothing is transmitted, nothing is stored, and closing the tab forgets it.

Because of what is in them

A quarter of statements is every transaction, every card and every counterparty you have. It has no business on a web server.

Your chart of accounts too

The account listing and your codings are kept in that browser and nowhere else. Your book structure is not ours to hold.

Point your auditor at it

It is written into our published privacy policy, not just said on a call.

Bring a quarter. We will run it.

The hardest thing you account for, broken down, calculated and posted — in one sitting.

Bring a folder of statements, the monthly schedules and a few nightly files. We will put them through the Period Report and show you what your quarter actually says.

The tools come free with an engagement, and the assessment that starts one is free too.