

CONTROLS OVER GASOLINE/DIESEL

With the rising cost of gasoline and diesel, it becomes even more important that each municipality review its procedures over fuel usage to ensure that adequate controls are in place and that those controls are working as planned. Good controls over gasoline/diesel require that only municipal/police department vehicles are receiving fuel, the supporting documentation for fuel usage identifies the vehicle and includes the odometer readings, and the supporting documentation is reviewed promptly for reasonableness (number of gallons dispensed, miles traveled, and miles per gallon). All procedures should be in writing so that there is a clear understanding of what should be done, how it should be done, who should do it, and when it should be done. The following are some suggestions for proper controls:

Gasoline and Diesel Pumps

- Install meters on every pump that displays the number of gallons pumped and pump meter readings (the pump meter readings are necessary to reconcile the gallons of fuel dispensed with the number of gallons recorded as received by each vehicle)
- Maintain a log ([Gas-Diesel Log](#)) for the date, number of gallons dispensed, pump meter readings, vehicle odometer readings (when applicable), and signature of person dispensing the fuel
- Reconcile the number of gallons dispensed with the pump meter readings
- Prepare a monthly analysis or summary by vehicle that includes, at a minimum, the number of gallons dispensed, miles traveled, and miles per gallon (for those vehicles that have odometers)
- Require management to review the analysis promptly to determine that the dates of use are reasonable, drivers are entering accurate odometer readings, and the number of gallons received, miles traveled, and miles per gallon are reasonable

Gasoline and Diesel Credit Cards (Fuelman and other like programs)

- Enter the correct odometer reading when fueling the vehicle
- Use the card only for the assigned vehicle
- Require management to review the card statements promptly to ensure that the dates of use are reasonable, drivers are entering accurate odometer readings, and the number of gallons received, miles traveled, and miles per gallon are reasonable
- Document the disposition of all missing and/or erroneous odometer readings on Fuelman statements

Regular Credit Cards

- Require that the odometer reading, number of gallons dispensed, price per gallon, and vehicle description are documented on the charge ticket

- Prepare a monthly analysis or summary by vehicle from the charge tickets that includes, at a minimum, the number of gallons dispensed, miles traveled, and miles per gallon (for those vehicles that have odometers)
- Require management to review the analysis promptly to determine that the dates of use are reasonable, drivers are entering accurate odometer readings, and the number of gallons received, miles traveled, and miles per gallon are reasonable

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