

## REQUISITION GUIDANCE

As we continue to request improvements in descriptions typed when entering requisitions, please allow me to suggest the following ABCD rules. These rules apply to both the general description and each line description. Apply these same general ABCD rules to descriptions used in cash receipting, also.

### I. GENERAL ABCD RULES

- A. ALL CAPS – Please enter descriptions in all capital letters, starting with a date reference.
- B. BRIEF – Please be specific as possible, using abbreviations when needed due to limited field space (30 spaces).
- C. COMPLETE – Please also be complete in describing the purchase. For example, consider including vehicle number or location name when important. Use as much of the spaces in the field as needed to describe the purchase.
- D. DUPLICATING – In the description field, please do NOT enter items that appear elsewhere on the requisition screen. For example, do not repeat the vendor's name, vendor's invoice or customer account number (that is typed in the invoice number field), or words from the expenditure account name (i.e. OFFICE SUPPLIES, UTILITIES, REPAIRS AND MAINTENANCE).

To be both brief and complete, avoid using vendor-specific terms, when possible, instead opting to use generic language to describe the goods or services. For example, use the description "COPPER PIPE & PARTS" instead of listing the part number, manufacturer, or some other useless information as the description that will appear on our history logs for purchases.

Due to limited space in the description fields, follow these rules, too:

- Always follow the date reference with a blank space. Save space by only using one space, one dash, one comma, or one slash between words. For example, do NOT use both a comma and a space between two words.
- Avoid using extra spaces anywhere in the description.
- Use of commas, dashes, or slashes is encouraged in lieu of single spaces, except you should not use blank spaces within the date reference. Use commas to separate items in a list or to separate last name and first name. Use dashes to separate parts of the description, such as separating someone's initials at the end of the description. Use slashes to replace small words, such as "OR", "FOR", or "TO".
- When space won't allow use of the whole word, such as ALIGNMENT, try using the same word without vowels (yet always use a beginning vowel), such as ALGNMNT in lieu of ALIGNMENT, MTN in lieu of MOUNT, etc.
- And, when necessary, use abbreviations and acronyms for common words, such as BAL for BALANCE, OILCHG for oil change, etc.

These practices will help make the description more meaningful.

I do very much appreciate your diligence in applying these general ABCD rules in all descriptions, which is both the general description and each line description on the purchase requisition.

Follow these guidelines and Finance staff will watch for areas of concern or possible suggestions. Still, by applying these four basic principles (the ABCD rules), your descriptions may be even more rewarding as it relates to capturing history. So, please do give some careful thought to your descriptions.

### II. DESCRIPTIONS

Descriptions should follow this order:

- A. date reference
- B. special identification for vehicle, location, program, work order number, etc.
- C. name of goods/services/event
- D. name or initials of client being served (or other important name when the client's name should not be released)

## A. DATE REFERENCE

### 1. Order Date, Service Date(s), or Event Date(s) (not invoice date)

The date reference should be the order date for goods, service date(s) for services, or event date(s) for travel-related events and other special events organized by the County. The format of each date reference will be a 3-letter month followed by a 2-number day, without any spaces and including leading zeros, such as MAR02 or SEP28. A single date should be used for an order date or for services provided on a single day. And, services covering multiple days should indicate specific date range as MMMDD-MMMDD. Here are some examples:

MAR02 = refers to March 2

AUG17-AUG19 = refers to the three-day period August 17 to August 19

SEP11-SEP17 = refers to the week September 11 to September 17

DEC01-DEC31 = refers to the entire month of December

OCT16-NOV15 = refers to the period October 16 to November 15

MAR11-JUN30 = refers to the March 11 to June 30

### 2. Calendar Quarter

When the service date range corresponds with a calendar quarter, the date reference should be JAN01-MAR31, APR01-JUN30, JUL01-SEP30, or OCT01-DEC31.

### 3. Annual Period That Matches County Fiscal Year

When the service date range corresponds with our fiscal year, enter JUL01-JUN30.

### 4. Annual Period That Does Not Match County Fiscal Year

When the service date range extends beyond JUN30, please enter two separate lines, one line with a date range that ends on JUN30 and a second line with a date range that begins on JUL01. For example, for a service date range of JAN01-DEC31, the date range of the first line would be JAN01-JUN30 and the date range of the second line would be JUL01-DEC31. For requisition lines with dates of a future fiscal year, charge amount to a prepaid expenditure account such as 11-1-0-650-000. For items not in fund 11, contact Mary Kennedy in Finance for the prepaid expenditure account number.

### 5. Use of Event Date(s)

In addition to travel-related events, the event date option may also be used in other situations where the event date is more meaningful than the order date, such as events organized by the County. This option could apply to dates of a general election, a library workshop, a health fair, animal exhibit, etc.

#### a. Travel

Date references used for travel-related payments should be the travel date(s) or the date(s) of conference/seminar/workshop (event).

#### b. Loans

Date references used for loan payments should be the due date of the loan payment.

## B. SPECIAL IDENTIFICATION

For special programs, County buildings, and other County locations, please use an acronym or the special identification assigned by the County to refer to these items. For County vehicles, please either use a vehicle number assigned by the department as the identifier, the license plate number, or a vehicle number assigned within the County's list of capital/fixed assets as the identifier. Please do not spell out the word "BLDG", "TRUCK", "CAR", or "FLEET" (or similar words) as part of the identifier as this takes up precious space in the description field.

## C. DESCRIBE GOODS/SERVICES/EVENT

Following the date reference and any special County identification, begin entering a description of the goods, services, or event.

For goods, begin listing the items purchased, beginning with the most expensive item.

For services, describe the service rendered, being detailed in as few words as possible.

For a travel-related event, use the sponsoring agency's initials, an abbreviated event name, and/or the location. The traveler's initials should be placed at the end of the description, separated by a dash before the initials.

For other events, an abbreviated event name may be best.

For loans, describe the loan using the year that the loan was issued and an abbreviated name, plus payment number N of X (where N is the current payment number and X is the total number of payments to be made).

Specific descriptions are much better than some generic descriptions. For example, instead of utilities, mention the type of utility -- be it water, gas, electricity (or power), sewer, etc. Also, please notice that use of the word "SUPPLY" or "SUPPLIES" is TOO generic.

The account to which the expenditure is charged indicates the type of supply. Use the description area to actually DESCRIBE or list the supplies being purchased. When multiple supplies are being purchased, list items in order of amounts being paid. Add "ETC" at the end of the description if needed.

#### D. NAME OF PERSON BEING SERVED

If applicable and if space permits, end the description by indicating initials or name (last name, then first name or first initial) of the client, employee, or other person benefitting from the goods, service, or event.

#### E. SPACES IN DESCRIPTIONS

Use blank spaces sparingly in your descriptions. Always use a blank space following the date reference. In the remainder of the description, feel free to use a dash, slash, or comma in lieu of a blank space, yet (due to limited field sizes) do not use these items in combination. Use of commas, dashes, or slashes is encouraged in lieu of single spaces, except you should not use blank spaces within the date reference. Use commas to separate items in a list or to separate last name and first name. Use dashes to separate parts of the description, such as separating someone's initials at the end of the description. Use slashes to replace small words, such as "OR", "FOR", or "TO".

#### F. CONSISTENCY

To be consistent, it may help to review some of the descriptions used previously by reviewing a detailed list of expenditures from this year or a previous year. This review may possibly help you better understand the purpose of descriptions, which is to accurately reflect the purchase being made.

There are multiple options to use to view prior purchase orders, so please find one that best suits your needs. Under the 'Finance' menu, look for 'A/P', then 'Purchase Order'. Here are some of the ways available:

1. P.O. Inquiry (look by P.O. Number, P.O. Status, P.O. Order Date, Vendor, Invoice, Status, Expenditure Account, Revenue Account, G/L Account, or keyword search)
2. P.O. Listing (look by range of P.O. Numbers, Vendor IDs, Vendor Names, or Expenditure Accounts, or try the Expenditure Account Export)
3. P.O. Status Report
4. P.O. Transaction Inquiry

Within the Edmunds MCSJ financial system, you have a wealth of information at your fingertips.

### III. SOME OTHER FIELDS

#### A. QUANTITY AND UNIT PRICE

Use the fields for quantity and unit price when possible. Use of these fields will enable you to match amounts from orders for materials, boxes of copy paper, and other items. The system will multiply the quantity by the unit price to arrive at the total to charge for the requisition line. The system will work more for us based on how much we work it. So, we are better off with more information entered into the system.

For mileage reimbursements, for example, please enter the number of miles as the quantity and enter the reimbursement rate as the unit price. The current IRS standard mileage reimbursement rate for use of a personal vehicle for County vehicle is 58 cents per mile, as of January 1, 2019. This rate typically changes each January 1.

#### B. INVOICE NUMBER FIELD

Also, please verify the vendor's invoice number, account number, or other reference information and enter this information into the invoice field on each and all lines of the requisition. When available, enter the invoice number.

When an invoice number is not available, enter the last ten digits of an account number followed by a slash and then a date reference of MMY (for example, a date of July 1, 2019 should be entered as 0716 in the invoice field following the account number).

When neither an invoice number nor an account number are available, follow the vendor's instructions on what should be included on the check. (Anything typed into the invoice field will show on the printed check to the vendor.) For instance, if the vendor wants to see the client's unit/apartment number and client's name (last name first, then as much as first name as will fit in the limited space), type that information into the invoice field.

Without an invoice number, account number, or vendor's instructions, enter the last order date or final service date into the invoice number field as YYYYMMDD (in Excel terms, an order date of July 8, 2019 would be entered as 2019JUL08).

Please refrain from repeating the account number within the description field.

#### C. COMMENTS FIELD

Also, it's suggested that you could possibly use the Comments field for additional information beyond the information that is typed into the description field or other areas of the screen.

##### 1. Description Components

When there is not enough space to accurately reflect the four components of the description (repeated below for reference), add the additional information into the comments field.

- A. date reference
- B. special identification for vehicle, location, program, etc.
- C. name of goods/services/event
- D. name of client being served (or other important name when the client's name should not be released)

##### 2. Received Date

For orders of goods or materials, indicate the date that the items were received.

#### D. DUE DATE

Also, on the requisition, enter a due date that matches the due date on the invoice or, if no due date is given, enter a due date that is 30 days from the invoice date. Finance will use the due date to drive when to hold payment and when to issue payment, allowing a few days for mail processing when possible.

## E. TRACKING ID

For grants and special projects where expenditures need to be tracked, a separate report can be printed for a specific Tracking ID. Tracking IDs for grants and special projects will begin with a three-digit department number where expenditures are being charged. Please contact CD if you need a new Tracking ID.

## F. COST AMOUNT

Requisitions without a dollar amount are not forwarded to a supervisor for approval. Please verify that a cost amount is shown on the requisition and be sure a purchase order number is received for each requisition you enter. Or, if you start a requisition and later determine that the requisition is not needed, please change the status to CANCEL.

## IV. OTHER IMPORTANT CRITERIA

### A. NUMBER OF REQUISITIONS

When you have more than one invoice from the same vendor, you will usually have to enter a separate requisition for each order (or invoice); however, when sales taxes are NOT being charged, you may enter multiple invoices on one requisition.

Also, for past due amounts, determine if a payment has already been sent. If the past due amount has not been paid, obtain a copy of the invoice that is late and enter a separate requisition.

### B. FOCAL POINT

Be brief, meaning don't repeat

#### VERSUS

Be descriptive, meaning include details

This may be a difficult concept to grasp really well. Here is an example of this concept. For purchases of office supplies charged to the 210 expenditure account, for example, the term "office supplies" is too general a description for purchases of office supplies. Instead, include the most expensive items being purchased, then "ETC" (etcetera) to indicate more items. The account name already indicates office supplies.

### C. ATTACHMENTS

Please attach payable-related documents that are created by the vendor (aka merchant or payee) and show evidence of items or services being purchased. Typically, acceptable documents include invoices, receipts, and bills. And, a statement alone is acceptable when it includes sufficient details to identify the items or services being purchased. Also, requests for travel reimbursements and other reimbursements should be completed on approved forms and, when applicable, include an event agenda/schedule and printed directions that indicate miles driven. However, internally generated letters, memos, and other documents are generally not accepted without substantiation from an external source.

#### 1. Supporting Paperwork

First, we must have supporting documents for virtually all of our outgoing payments. When possible, this supporting documentation should NOT be created in-house, yet arrive from an external party, such as a vendor or the State. In some cases, when there is no paperwork or printouts that can be generated from an external source (a printout from a vendor's website is usually acceptable), a memo from a department head or unit supervisor can be provided instead (but that instance should be very rare and should be approved in advanced by Finance).

#### 2. Printed (Hardcopy) Documents

For hardcopy paperwork to be submitted to Finance, please follow these guidelines:

1) Complete: please provide all pages of documents being used as supporting paperwork. And, when possible, provide this supporting paperwork as single-sided printouts. No supporting paperwork should be printed on both front and back - unless it arrives in that fashion (such as telephone bills).

2) No Odd-Shaped Items: Also, for any odd-shaped items, not 8.5" X 11", please place on a sheet of 8.5" X 11" copy paper and tape down flat. Examples of odd-shaped items include merchant card receipts (aka credit card slips) and check stubs.

3) No Staples: Please remove all staples.

4) No Exceptions: We don't anticipate any regular exceptions. However, if you'd like to discuss your situation in detail, please call me at your convenience.

### 3. Electronic (Softcopy) Documents

When supplying electronic documents (such as scanned invoices), please verify the documents are appropriate.

Documents should:

-be scanned in entirety, meaning both the entire page and all pages of multi-page documents

-not include any pages that are upside-down or turned sideways (all pages in the file should have corrected orientation)

-contain legible and visible words (remedy both appropriate amounts of light and/or shade, as necessary for the specific document)

### D. SINGLE LINE ON REQUISITION

When entering one line (not including additional charges such as shipping, sales taxes, late fees), the general description for the requisition and the description for the single line should be identical.

### E. MULTIPLE LINES ON REQUISITION

When possible, the number of requisition lines should match the number of lines with costs for ordered items on the order or invoice. (In some limited situations, lines may be combined, with advanced approval from Mary Kennedy.)

However, for vendors that list some items with zero cost, corresponding lines on the requisition should NOT exist.

### F. ADDITIONAL LINES NEEDED

After this step, add additional lines for sales taxes and non-ordered items.

#### 1. Postage, Freight, Shipping, Delivery Charges

For example, should you have charges for shipping, freight, fuel charge, delivery, etc., please enter such charges on a separate line on the requisition. Such charges should be coded to your 324 account (POSTAGE-FREIGHT-EXPRESS-& DELIVERIES).

#### 2. Late Payment Fees, Interest, Penalties or Fines, and Purchase Discounts not Taken

In addition, late payment fees, interest, penalties or fines, and purchase discounts not taken should also be entered on separate lines on the requisition and coded to the appropriate account. All of these items have different expenditure accounts than your regular expenditure accounts. Separate expenditure accounts can be setup, once the need for separate accounts has been identified.

For late payment fees, interest, and penalties or fines, charge these added amounts to new expenditure accounts. As needed, new expenditure accounts can be setup in the department to add the accounts for late payment fees (code 302), interest (code 303), and penalties or fines (code 304).

Always take advantage of discounts, if possible. For discounts not taken, charge amount to a new expenditure account. As needed, a new expenditure account can be setup in the department to add the new account for discounts not taken (code 305).

#### 3. Sales Taxes

After entering all other charges, enter sales taxes. If you only have one amount for sales taxes, enter that amount in the field for State sales taxes and then select the "Split" button. The system will change the amount in the field for State sales taxes and enter a portion into the field for County sales taxes.

## G. TRUST ACCOUNTS FOR DSS

Normally, requisitions from Trust accounts (in fund 70) should not be entered when the person has little or no funds in his or her account. However, when expecting a deposit of a known amount by a known date for the person, requisitions from Trust accounts may be entered as long as a note is entered into the comments field/section suggesting that payment be sent on or after that known date - when the money is in the bank. For example, the comment could be "SEND PAYMENT ON OR AFTER JAN03" when a deposit of a known amount (and that amount will provide sufficient funds to cover the requisition amount) is known to be deposited on or before January 3.

When there is sufficient monies in the person's account larger than the amount of the requisitions to be entered, this note is not needed.

## H. TIMELINESS

### 1. Holding Invoices

It is imperative that invoices are NOT held, verification of expenditures are confirmed, and payable-related paperwork is delivered to an appropriate person to enter a requisition. Requisitions should be entered well before the payment is due to the vendor. Follow-up to make sure your supervisor approves your requisitions. Normally, Finance does not need more than 6 business days to process the requisition into a purchase order and then a payment to the vendor (based on our schedule to issue payments almost every Thursday). However, there a few times during the year when more time is needed as we have extra duties near the end and beginning of each calendar year (JAN01) and near the end and beginning of each fiscal year (JUL01).

### 2. JUL09 to JUN08

New orders may be placed beginning JUL09 and ending JUN08 of each fiscal year. These dates correspond with the monthly credit card cycle for the Fidelity Bank VISA cards in use by the County.

Between the period from JUN09 to JUL08, little to no activity is permitted regarding the placement of new orders. For supplies and other items that you order on a regular basis, order in advance so that you will not need to place an order during this time. Credit card purchases should not be made during this time. However, you may order services that start or renew on JUL01. (Remember that credit cards should be used in limited situations, when the company will not invoice the County, for example.) For other items not listed as exceptions below, contact CD in Finance for approval to proceed.

Exceptions: Scheduled travel and other events are not impacted. Service activity related to maintaining facilities and vehicles is not overly impacted during this time (if waiting does not impede operations, please wait). Required daily, weekly, and other periodic functions, such as feeding inmates and hiring/firing employees, is not impacted. However, we must encourage you to obtain invoices very quickly during this time.

### 3. JUN, JUL, & AUG

As JUN30 approaches, excitement lingers in the air both within and around the Finance Office. This time of year brings about many extra steps as we strive to account for payments coming in and payments going out in the most appropriate way. Before JUN30, when handling items related to a future fiscal year, special care should be taken to charge budget appropriately. Also, after JUN30, when handling items related to periods involving the fiscal year that ended JUN30, special care should be taken to charge budget appropriately.

For instance, with year-end purchasing, you've already been asked to see that vendors report services through JUN30 separately from services performed after JUN30. And, with goods or materials purchased, the delivery date determines what fiscal year the items will be charged to. Also, remember that all invoices should indicate a date or date range for services performed or to be performed. This date range requirement also applies to subscriptions, membership dues, and other items involving a date range.

Before entering a new fiscal year, please consider preparing your vendors to submit all payable-related paperwork by JUL31 for any goods or services provided on or before JUN30. Throughout the year, we normally have extra time to pay invoices that are being questioned; however, during the months of JUN, JUL, & AUG, we must act quickly to verify that

all previous year expenditures are paid by AUG31. These actions will ensure that expenditures are charged to the proper fiscal year.

Throughout the year, Finance uses information given to us to charge expenditures to the appropriate fiscal year. During these months of JUN, JUL, & AUG, that activity increases. Thus, during these months, it becomes especially crucial that you have and use a "payment document stamp" (or similar methods approved by Finance) to indicate needed dates, budget information, and initials of person indicating that goods and/or services have been delivered in good working condition.

## V. SPECIAL SITUATIONS

If the suggested descriptions are too long, use abbreviations and acronyms for common words and truncate the ending letters of the first name.

### A. Payment Assistance (such as "Special Assistance", "Emergency Assistance", "Foster Board", etc.)

When providing payment assistance for rent, water, electricity, enter the type of assistance after the date reference, then follow with the person's last name, then first name. For example, if the payment is to provide rent assistance for October rent for Tabitha Stuart, then the description should be:

"OCT01-OCT31 RENT STUART,TABITH" (field size is 30 spaces)

If the rental period does not match a calendar month, then the specific rental period should be described. Should the rental period for Tabitha Stuart instead be October 1 to October 15, the description for payment assistance would be:

"OCT01-OCT15 RENT STUART,TABITH" (field size is 30 spaces)

Please enter a line for each type of assistance and for each person for whom assistance is provided. Later, when entering a similar requisition for a different time period, remember to copy the previous requisition and edit descriptions as needed.

Also, please enter important information in the invoice field. For payments of rent, indicate the unit/apartment number followed by the client's name (last name first, then as much as first name as will fit in the limited space). If Tabitha Stuart resides in unit 10-B, enter "10-B STUART,TAB" into the invoice field that allows 15 characters.

### B. Allowance checks to Trustees

When providing checks to trustees to spend on food, drinks, other grocery items, and other needs, indicate the date range of the time period as the date reference on each requisition. For example, if the allowance check is a weekly amount, use the date range of that week as the date reference. Yet, if the allowance check is for a month or half-month, use the date range of that month or half-month as the date reference.

### C. Refunds or Reimbursements

When reimbursing a payment for shared expenditures or shared revenues, please reference the original cash receipt number in the description and use the date of the original cash receipt as the date reference. Here's an example description involving cash receipt 1571 that was originally received on OCT07 where this reimbursement payment is being made to the State and relates to a Special Assistance client named Tabitha Stuart:

"OCT07 REIMB R1571 STUART,TABIT" (field size is 30 spaces)

Likewise, when refunding a payment fully or partially, please reference the original cash receipt (CR) number in the description. Use the date of the original cash receipt as the date reference. When refunding more than one cash receipt, please use a separate line entry for each cash receipt. Here's an example beginning description involving cash receipt 1571 that was originally received on OCT07:

"OCT07 REFUND R1571 ..."

Following the cash receipt (R) number, indicate the reason for the refund as one of the following choices:

- 1) OVRPAYMENT: for an overpayment, where the person (or entity) paid \$50 and owed \$25
- 2) DUPLCT PYMT: for a duplicate payment, where the person (or entity) paid \$50, owed \$50, and paid \$50 again
- 3) PD BY OTHER: for payment by another source, where the person (or entity) paid \$50, owed \$50, and then another source (such as an insurance company) paid \$50 (that wasn't expected, perhaps)
- 4) PYMT ERROR: for payment error, where the person (or entity) paid \$50, owed \$0
- 5) SRVC CANCLD: for service cancelled, where the person (or entity) paid \$50 for a service not yet performed, then owed \$0 because service was not performed (or not performed satisfactorily and a refund is being granted)
- 6) UNSPENT FDS: for unspent funds, where the person (or entity) paid \$50 for the County to spend, County spent \$25
- 7) or other reasons