

# OHIO COUNTY FISCAL COURT

## PURCHASING

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### POLICIES AND PROCEDURES

**EFFECTIVE**

**7/1/2017**

Revised 06/12/2018

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# TABLE OF CONTENTS

Page 2	Policy Statement
Page 3	Contracts
Page 4	Insurance for Contractors
Page 5	Purchase Order System
Page 6	Procedures to Submit a Claim
Page 7	Tax Exempt Status
Page 8	Enforcement/Consequences
Page 8	Vendors
Page 9	Buy vs Lease
Page 10	Credit Card Policy
Page 12	Policy for Inmate Meals
Page 12	Uniforms, Copy Machine, and Paper
Page 13	Sample Forms

## **POLICY STATEMENT**

## **REASON / PURPOSE FOR POLICY**

Considerable authority has been delegated to each department to make purchasing decisions. This requires that employees involved at every step of the purchasing process take full responsibility for understanding the Counties Policies and Procedures regarding purchasing and vendor relations. Purchasing decisions are business decisions made on behalf of the County and therefore should be made with the utmost consideration for what is in the best interest of the County. Purchases also need to be made in the most efficient and cost effective manner. Following Policy and Procedures ensures that appropriate business processes occur when dealing with outside vendors.

This policy is used for funds expended from the Ohio County Fiscal Court Budget. This does not include funds that are not received by the Ohio County Fiscal Court. Example: County Attorney, Sheriff Drug Funds or Jail Commissary Funds.

### **INTRODUCTION**

The Counties goal for every purchasing transaction is to obtain the best value possible. Best value is determined by evaluating many factors (such as price, delivery capabilities, quality, past performance, training, financial stability, service capabilities, ease of ordering, payment method, etc.) and selecting a vendor that offers the best combination of those factors.

The Counties procurement policy is intended to be consistent with the Generally Accepted Accounting Policies. Departments will ensure that each transaction is classified or defined as an **allowable** expenditure.

### **AUTHORITY AND RESPONSIBILTIIY**

As stated above, the County maintains a procurement environment that delegates considerable decision making authority to departments.

These activities include:

- Determining which products and services they need to run their programs.
- Initiating purchase orders to vendors.
- Appropriately handle individual purchases.
  - Authorization of purchases in excess of limit must be **signed/approved** by the Judge Executive.
    - General Maint and/or Repairs exceeding \$2,500
    - Capital Improvement or purchases exceeding \$1,000

Employees involved in the purchasing process take full responsibility for understanding the Counties Policies and Procedures regarding purchasing and vendor relations. Purchasing decisions are business

decisions made on behalf of the County and therefore should be made with the utmost consideration for what is in the best interest of the County. Purchases should be restricted to what is needed to run your department and necessary to do your job. Segregation of duties and responsibilities in the purchasing process provides proper controls. As the dollar value and complexity of a purchase increase, so does the level of authority and responsibility required to obligate the County for a purchase.

Department:

- Determine what is needed.
- Determine whether the need can be fulfilled by **an established vendor.**
- Research vendors.
- Solicit prices.
- Analyze costs and assess other important factors (i.e. delivery, customer service, etc.).
- Select a vendor.
- Initiate a purchase order.
- Track documents and paperwork flow.
- Ensure the proper receipt of ordered goods or services BEFORE invoice is submitted for payment.

Treasurer:

- Validate the legitimate business purpose of the transaction.
- Determine whether the need can be fulfilled by an established vendor.
- Validate the adequate funding is available.
- Ensure compliance with County policy and applicable regulations regarding cost.
- Monitor and reconcile purchase transactions using the financial system and associated financial statement and reports.
- Review and approve reimbursement requests and other special purchasing transactions.
- Monitor budgets.

## **CONTRACTS**

Department Heads do **NOT** have the authority to sign **ANY** contracts or agreements with outside parties in the name of The Ohio County Fiscal Court or its Departments.

Contracts and agreements that need to be signed by the County MUST be reviewed by the Judge Executive. The Judge Executive may also forward contracts and agreements for the purchase of products and services to the County Attorney for review to make sure appropriate Policies and Procedures were followed in the selection of vendors.

This does not include rental forms, shipping forms, vendor forms within spending limits etc.

## **INSURANCE REQUIREMENTS FOR CONTRACTORS**

Ohio County Fiscal Court has established minimum contractor's liability insurance requirements. Vendors that do business with the County are expected to meet these minimum requirements. Risk Management must be reviewed and approved to insure that these standard insurance requirements of the County are met.

## **REMODEL OF COUNTY OFFICE**

Ohio County Fiscal Court requires any changes to a county office to be approved by the Judge Executives Office. This includes but not limited to:

1. Paint
2. Floor Covering
3. Counter Tops
4. Interior elements

## **PURCHASE ORDER SYSTEM**

1. Purchases shall not be made without a valid purchase order number being assigned BEFORE the purchase is made.
2. Purchase requests shall indicate the proper appropriation account number to which the claim will be posted.
3. Purchase requests shall not be approved in an amount that exceeds the available line item appropriation unless the necessary and appropriate transfers have been made and approved.
4. Each Department Head that has been instructed, issuing purchase requests shall keep an updated appropriation ledger and/or create a system of communication between the Department Head and the Judge Executive or designee who is responsible for maintaining an updated, comprehensive appropriation ledger for the County.
5. All departments must submit to the County Treasurer all invoices or charges in a timely manner, not less than weekly, so they may be processed for payment.
6. Purchases for General Maint and/or Repair of \$2,500 or more must have written authorization from the Judge Executive. (See attachment in forms).
7. Purchases for Capital Improvement of \$1,000 or more must have written authorization from the Judge Executive. (See attachment in forms).
8. Small purchase procedures may be used for purchases of single items that do not exceed in an aggregate amount of \$30,000 (effective June 27, 2019)
9. Advertising of sealed bids or participation in on line bids for purchasing of all items shall be done by the Fiscal Court only.
10. A notice, by email, will be sent out before the scheduled court date telling you the deadline to submit bills for that court date.
11. Making a purchase on behalf of the county without a valid purchase order number AND sufficient funds in the account will be considered a violation of County Policy and a reprimand will be issued.

### C. Local Elected Officials:

1. All elected officials - County Judge Executive, County Clerk, County Attorney, Sheriff, Jailer, County Coroner and Magistrates shall use the purchase order policy as adopted.

# **PROCEDURES TO SUBMIT A CLAIM FOR PAYMENT**

1. For your information----- for ease of reading in this document Claims and Invoices are the same.
2. Vendor name must be clearly identified.
3. Items purchased / work done must be clearly identified.
4. Make sure the county has not been charged sales tax.
5. Amount to pay must be clearly identified.
6. Claim(s) must be signed by Elected Official, Department Head/Supervisor or authorized representative. If more than one claim submitted all claims must be signed.
7. A VALID purchase order number must be clearly marked on each claim.
8. DO NOT send claims more than once. You need to find a way to identify if you have already sent the claim to our office. We often receive the same invoice twice.
9. Statements are not claims. You do not P.O. invoices and then turn around and P.O. the Statement with a different P.O. number. This is duplication.
10. There are a *FEW* exceptions to STATEMENTS. We have a couple of departments that hold invoices from Bluegrass Materials, IGA and M&B Auto and match to the statement. The reason - there are an excessive amount of invoices for the same product. In this case you would be providing one (1) purchase order number for that batch of claims that is on the statement. This is only done for statements that have an excessive number of claims. You must have authorization to do this.
11. Do not hold all of your invoices until the deadline of Thursday (before court on Tuesdays). It is not feasible for accounts payable to put all the invoices in at once.
12. Vehicle maintenance is recorded on county vehicles. All invoices should be marked with unit number for vehicle tracking when charges are made against a county vehicle.
13. Do not write or stamp on remittance portion of an invoice or statement.
14. When submitting small sized invoices (such as fuel tickets) they should be taped to a regular size sheet of paper. These tickets are easily misplaced.
15. DO NOT SUBMIT AN INVOICE UNTIL THE WORK HAS BEEN COMPLETED.
16. If an invoice is more than one page you MUST submit all pages.

17. If you have a claim to present that you need payment for as soon work is done (assuming work has not been completed before court meets) then contact Treasurer to make arrangements. This is done on rare occasions.
18. If a service has been provided, a product has been purchased or the credit card has been used then you MUST submit a receipt/invoice/claim to the Treasurer's Office on that very day. Charging something to the county and not telling anyone is considered a violation of County Policy and a reprimand will be issued.

On any given court date we process over 300 invoices. In order to get all of these in the system correctly, checked for accuracy and reports produced for the Court the procedures listed above must be observed. Invoices are due by the Thursday (2pm) before the next scheduled court date. Court dates will be posted each month. Any invoices not submitted by the deadline will not be processed until the next scheduled court date. As an Elected Official, Department Head or Supervisor it is your responsibility to submit invoices for payment in a timely manner.

Effective immediately any claim submitted to this office that is not properly documented will be returned to you. This may result in a vendor not being paid in a timely manner. Any issues resulting from this will be directed to your department for explanation to that vendor.

## **PAYMENT TERMS AND PENALTIES**

The Counties standard for payment of vendor invoices is within thirty (30) days after receipt of invoice. It is the responsibility of the Elected Official or Department Head to submit claims in a timely manner.

## **TAX EXEMPT STATUS**

Ohio County Fiscal Court is exempt from sales tax. This tax exemption is to be used exclusively to make purchases for Ohio County Fiscal Court and IS NOT for personal use by individuals, employees, outside organizations. Ohio County Fiscal Court tax exempt status is a very serious issue and the integrity of how it is utilized must be protected, due to the potential for abuse.

Reimbursement for sales tax is not allowed when an employee has extended personal funds for a purchase. A special exemption may be requested from the department head, in cases where it can be clearly demonstrated that the purchase and payment of tax was unavoidable or an emergency. This should be rare.



## **ENFORCEMENT/CONSEQUENCES**

Department Heads and Elected Officials are responsible for adherence to all sections of this policy. Examples of **improper** use of purchasing authority include:

- Splitting a large purchase into two or more smaller orders in order to avoid bid requirements or authorization from Judge Executive of purchases in excess of limits.
- Using an inappropriate account code.
- Conflict of interest and/or poor ethical conduct.
- Not processing a purchase order for each transaction.
- Improper, misleading, or deceptive use of the purchase process.
- **Making a purchase before a valid purchase order number has been obtained.**

Departments, as well as individuals, will be subject to disciplinary action for failing to handle purchases according to policy and Procedures.

## **VENDORS**

A list of all vendors is maintained in the Treasurer's office. Departments are strongly encouraged to utilize vendors for the following reasons:

- It is much easier to order from vendors, tax exempt status is set up to be utilizes.
- It has been determined that vendors deliver the best overall value to the county based on prices, delivery capabilities, quality, past performance, training, financial stability, ease of offering, etc.
- Consolidation of usage drives up volume, which is what provides incentive for vendors to offer the best possible price to the county. Examples: copy paper, printing, office supplies.

## **REQUESTING NEW VENDORS**

If a vendor needs to be added you must contact the Treasurer's Office to set this up.

## **BUY VS. LEASE**

Circumstances may require the leasing of equipment to satisfy specific needs. The economic benefits of leasing vs. buying must be determined before entering into any lease agreement. Departments must consult with the Judge Executive before any lease arrangement is considered.

Leasing may be advantageous if the total cost of a lease for the period of the equipment's life or the technological life is less than the purchase price. The total cost of the lease must be compared to the total cost of the purchase, taking into account such factors as equipment costs, maintenance costs, interest, taxes, and insurance.

## **INFORMATION TO VENDORS REGARDING PURCHASING POLICY**

Vendors are informed of the following with regards to purchasing policy:

- All purchases of goods and services from vendors are to be preceded by the issuance of a purchase order.
- All invoices should be sent to the Treasurer's Office for payment. Invoices should not be sent until AFTER the product has been received or the service has been performed and must refer

## **CREDIT CARD POLICY**

1. Credit card may be issued to the following: Judge Executive (1), Sheriff (2), Jailer (1), and Clerk (1). All other county credit cards will be locked in a fire proof safe to be located in the Treasurer's Office.
2. Credit Card numbers will not be given out over the phone.
3. CREDIT CARD FOR LOCAL USE: Credit card for local use may be checked out by an authorized county employee or county official and must be checked back in the same day. Invoice shall be submitted to the Treasurer's Office when credit card is returned or that very same day. Authorized county employee includes Department Head, Supervisor, or employee given permission by his/her Department Head, Supervisor. County employee is a person on payroll who receives a W'2.
4. CREDIT CARD FOR TRAVEL: If credit card is requested for travel use, authorization must be obtained from that Department Supervisor or Department Head and all documentation required must be signed by that Supervisor/Department Head. Invoice(s) shall be submitted to the Treasurer's Office when credit card is returned. Credit Card should be returned to Treasurer's Office as soon as possible. Travel card is limited to hotel charge, meals, fuel or repairs in a county owned vehicle only.
5. **CREDIT CARD INTERNET ORDERS / HOTEL RESERVATIONS/OTHER ON-LINE RESERVATIONS/RE-CURRING BILLS**

Using a county credit card for internet orders is strongly discouraged. The following questions should be answered before making the purchase:

- A. Can this purchase be made locally?
- B. Can this purchase be made using an established vendor?
- C. Does this purchase save 10% or more by ordering on-line?
  - a. Documentation must be attached to show savings.
- D. Credit Cards use on the internet is restricted to one card that is located in the Treasurer's office. This card is designated for Internet use only. Vendors should be established with a purchase account if at all possible. Only if this is not available AND Internet charge has been approved will a credit card be allowed for internet use. County Credit Card usage is NOT to be used for the following:  
Amazon      EBay      Hotel.com      Expedia.com      Second Party Vendors  
Other like companies
- E. When booking a hotel for a conference the restricted internet card should be used.  
**The County does not pre-pay for hotel rooms.**

- F. When credit card is used on the internet an invoice is to be printed out and submitted immediately.
6. All charges made to a County Credit Card SHALL be accompanied by a *DETAILED* receipt. Detailed receipt must then be attached to a purchase voucher. Purchase voucher must be completely filled out. Any charge made to the County Credit Card without detailed receipt and purchase voucher will be considered a violation of County Credit Card Policy.
  7. If receipt is not turned in then employee will be responsible to reimburse County for charge(s). Employee will not be allowed to use County Credit Card in the future. Employee may make purchase with their personal money and can request reimbursement.
  8. Fraudulent use of a County Credit Card is terms for immediate dismissal. Restitution will be sought on fraudulent use of County Credit Card.
  9. Commonsense Rule applies when using a County Credit Card.
  10. Failure to following these guidelines will result in the loss of the privilege to use county credit card.
  11. Excluded from Credit Card Use:
    - Volunteers
    - Program Workers
    - Temporary Workers
    - Person who has not been officially been hired and paperwork processed.

## **POLICY FOR INMATE MEALS**

Guidelines for inmate meals when working for county:

1. If at all possible inmate should be served meal provided by jail.
2. Inmate should not be picked up before breakfast. Breakfast is served at 5:30 a.m.
3. Inmate should be returned before supper. Supper ends at 5:30 p.m.
4. Meals should not exceed \$15 per meal including drink.
5. Meals are provided for inmates only. County Employee meals are not provided.
6. No energy drinks – Red Bull, Monster, and AMP etc.
7. No candy or deserts are to be purchased.
8. Only one (1) soft drink per meal.
9. If inmate meal is purchased then total number of inmates **MUST** be listed on ticket.
10. Cigarettes are not allowed to be purchased with county money. You are not required to purchase cigarettes for inmates.

## **GENERAL INFORMATION**

Uniforms –

Uniforms may be purchased if the department requires the uniform to be worn daily. The following conditions must be met.

1. Uniform is specifically required as a condition of employment
2. Uniform is not adaptable to general usage or ordinary clothing.

Copy Machines –

Most copy machines are on a monthly maint program. Toner and ink cartridges are provided at no cost.

Copy Paper –

The county buys copy paper in bulk. Check with the Treasurer's office before you order paper.

Request for Mileage Reimbursement-

Travel on behalf of the Fiscal Court (Post Office, Treasurer's Office) should be turned in no less than quarterly and must be within the Fiscal Year the claim goes against.

Request for Purchase Reimbursement-

Request for reimbursement on purchases made on behalf of the Fiscal Court must be turned in no less than quarterly and must be within the Fiscal Year the claim goes against.

Questionable Purchases-

If you have any doubt concerning a purchase ask before placing the order.

# SAMPLE FORMS

# REQUEST FOR BUDGET TRANSFER

Department: \_\_\_\_\_

Transfer amount requested: \_\_\_\_\_

From account \_\_\_\_\_ to account \_\_\_\_\_

Account Name \_\_\_\_\_

Date transfer requested: \_\_\_\_\_

Signed by: \_\_\_\_\_

See COUNTY BUDGET PREPARATION AND STATE LOCAL FINANCE OFFICER POLICY MANUAL  
Page 57

The following are guidelines as prescribed by the State Local Finance Officer:

1. Purchases shall NOT be made without approval by the Judge/Executive (or designee), and / or a department head.
2. Purchase requests shall indicate the proper appropriation account number to which the claim will be posted.
3. Purchase requests **SHALL NOT BE APPROVED IN AN AMOUNT THAT EXCEEDS THE AVAILABLE LINE ITEM APPROPRIATION UNLESS THE NECESSARY AND APPROPRIATE TRANSFERS HAVE BEEN MADE.**
4. Each department head issuing purchase requests shall keep an updated appropriation ledger and / or create a system of communication between the department head and the Judge/Executive or designee who is responsible form maintaining an updated, comprehensive appropriation ledger for the county.

# OHIO COUNTY FISCAL COURT

## Acting as a FISCAL AGENT

Name of Program requesting: \_\_\_\_\_

Contact Information: \_\_\_\_\_  
\_\_\_\_\_

1. A copy of the Grant/Contract must be submitted to the Fiscal Court for review.
2. The Fiscal Court, at an official meeting, must acknowledge Program requesting OCFC to become Fiscal Agent.
3. No checks can be issued without following the same rules as the Fiscal Court does. All claims must be presented to the Fiscal Court at a Court meeting to be approved by the Court Members.
4. The Purchasing Policies and Procedures of the Fiscal Court must be followed.
5. As requesting department I understand all of the above policy....

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Signature

Date



## **CREDIT CARD CHECK OUT FORM / POLICY**

1. CREDIT CARD FOR LOCAL USE: Credit card for local use may be checked out by an authorized county employee or county official and must be checked back in the same day. Invoice shall be submitted to the Treasurer's Office when credit card is returned or that very same day. Authorized county employee includes Department Head, Supervisor, or employee given permission by his/her Department Head, Supervisor. County employee is a person on payroll who receives a W'2.
2. CREDIT CARD FOR TRAVEL: If credit card is requested for travel use, authorization must be obtained from that Department Supervisor or Department Head and all documentation required must be signed by that Supervisor/Department Head. Invoice(s) shall be submitted to the Treasurer's Office when credit card is returned. Credit Card should be returned to Treasurer's Office as soon as possible. Travel card is limited to hotel charge, meals, fuel or repairs in a county owned vehicle only.
3. All charges made to a County Credit Card SHALL be accompanied by a *DETAILED* receipt. Detailed receipt must then be attached to a purchase voucher. Purchase voucher must be completely filled out. Any charge made to the County Credit Card without detailed receipt and purchase voucher will be considered a violation of County Credit Card Policy.
4. If receipt is not turned in then employee will be responsible to reimburse County for charge(s). Employee will not be allowed to use County Credit Card in the future. Employee may make purchase with their money and can request reimbursement.
5. Fraudulent use of a County Credit Card is terms for immediate dismissal. Restitution will be sought on fraudulent use of County Credit Card.
6. Commonsense Rule applies when using a County Credit Card.
7. Failure to following these guidelines will result in the loss of the privilege to use county credit card.

**SEE BACK OF FORM FOR REQUIRED SIGNATURE**

BY signing this form I understand the policies for Credit Card use as stated above.

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<b>CHECKED OUT BY</b>	<b>DATED</b>	<b>VENDOR</b>
-----------------------	--------------	---------------

Credit Card will be held overnight. Will be returned on: \_\_\_\_\_

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<b>CHECKED IN BY</b>	<b>DATED</b>	<b>CIRCLE ONE BELOW</b>
		<b>RECEIPT TURNED IN</b>
		<b>Or</b>
		<b>CARD WAS NOT USED</b>

**CREDIT CARD**

**PURCHASE VOUCHER**

**ONE TICKET PER VOUCHER**

<b>VISA CARD ENDING IN</b>	
----------------------------	--

<b>DATE OF PURCHASE</b>	
-------------------------	--

<b>VENDOR</b>	
---------------	--

<b>DEPARTMENT</b>	
-------------------	--

<b>Purchase Order #</b>		
-------------------------	--	--

<b>Purchase Order #</b>		
-------------------------	--	--

<b>Purchase Order #</b>		
-------------------------	--	--

<b>Purchase Order #</b>		
-------------------------	--	--

<b>Total Amount Charged</b>	
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**Authroized SIGNATURE:**

<b>DESCRIPTION AND USE OF PURCHASE</b>	

<b>Attached receipt with tape.</b>		
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**IF YOU DO NOT HAVE RECEIPT YOU ARE RESPONSIBLE TO PAY FOR CHARGE AND WILL NOT BE ALLOWED USE OF CREDIT CARD IN FUTURE.**

**You may however make purchase with your own money and can request reimbursement.**

## Request to use county credit card for Internet Purchase

<b>Department:</b>			
<b>Vendor:</b>			
<b>Description of purchase:</b>			
<b>1. Are you able to make this purchase locally:</b>	<b>YES</b>	<b>OR</b>	<b>NO</b>
<b>2. Are you able to use an existing vendor:</b>	<b>YES</b>	<b>OR</b>	<b>NO</b>
<b>3. Were you able to establish an account with this vendor:</b>	<b>YES</b>	<b>OR</b>	<b>NO</b>
<b>If you have answered YES to any of the above questions then the Judge Executive must approve this online purchase using the county credit card. You must show documentation that you are saving 10% or more by making this purchase online. (Attach supporting documentation showing 10% or better savings).</b>			
<b>Request made by:</b>			
<b>Date</b>			
<b>Approved by Judge if required:</b>			

**IMMEDIATE ACTION REQUIRED**

**MISSING RECEIPT      or      IMPROPER DOCUMENTATION**

**DEPARTMENT**

**DEPARTMENT**

**VISA CARD ENDING**

**6711**

**VENDOR**

**VENDOR NAME**

**DATED**

**6/2/2017**

**AMOUNT**

**\$134.13**

**Date Requested**

**6/12/2017**

**OHIO COUNTY TREASURER**

**ANNE MELTON**

All receipts (DETAILED) must be turned into the Treasurer's Office 2/3 times weekly to be processed for payment.

Thanking you in advance for your immediate attention to this issue.

If you cannot provide detailed receipt employee using credit card is responsible to pay charge.

# OHIO COUNTY FISCAL COURT

## MILEAGE CLAIM FORM

**Name:**

**Department:**

DATE	YEAR	Location of Meeting	Purpose of Meeting	Other Notes	TOTAL DAILY MILEAGE
TOTAL MILES DRIVEN					
			X current mileage rate set by State of KY		
				AMOUNT DUE	

**Miles driven should be listed by day.**

**This form MUST be filled out correctly before payment will be issued.**

**OHIO COUNTY FISCAL COURT**

130 East Washington Street, Suite 215

Hartford, KY 42347

**AUTHORIZATION OF PURCHASE IN EXCESS OF LIMIT**

**Signed Purchase orders are required for purchases exceeding these limits:**

General Maint and/or Repair: **\$2,500 or more**

Capital Improvement: **\$1,000 or more**

DATE:

DEPARTMENT:

PERSON REQUESTING:

Check category for which purchase is intended

General Maint and/or Repair:

Capital Improvement:

Is amount of purchase within your current budget?

VENDOR:

ACCOUNT NUMBER

EXPLANATION OF PURCHASE:

PURCHASE NOT TO EXCEED:

SIGNED:

DAVID JOHNSTON, JUDGE EXECUTIVE  
OHIO COUNTY FISCAL COURT

Reimbursement to Employee

PURCHASE VOUCHER

**ONE TICKET PER VOUCHER**

DATE OF PURCHASE		
Employee Name		
DEPARTMENT		
Purchase Order #	#	\$
Purchase Order #	#	\$
Purchase Order #	#	\$
Purchase Order #	#	\$
Total Amount Charged		\$
Authroized SIGNATURE:		
DESCRIPTION AND USE OF PURCHASE		
Attached receipt with tape.		



Reimbursement to Vendor  
PURCHASE VOUCHER

**ONE TICKET PER VOUCHER**

DATE OF PURCHASE		
Employee Name		
DEPARTMENT		
Purchase Order #	#	\$
Purchase Order #	#	\$
Purchase Order #	#	\$
Purchase Order #	#	\$
Total Amount Charged		\$
Authroized SIGNATURE:		
DESCRIPTION AND USE OF PURCHASE		
Attached receipt with tape.		

