## Accounting / Coding Receipts / Transcript

Coding receipts and invoices so that accounting knows how to record the expense. Not having correct information on the receipt or invoice can result in bad information being entered in the accounting system and inaccurate reports produced by the same system.

 If we are going to have helpful accurate reports, we need to have accurate coding. The first thing that must be determined is which company the expense needs to be charged to.

For project-related costs, this will be One Energy Solutions or OES. OES expenses all project-related costs and any non-project cost that is on an OES debit card.

For overhead or administrative expenses, those not related to a project, it will usually be One Energy Enterprises or OEE. Once you have determined the correct company, write the initials on the receipt, either OES or OEE. The second item to write on the receipt or invoice is the cost code or general ledger account.

Cost codes are used for project-related expenses and general ledger accounts. for overhead expenses. If the expense is project-related, write the job number on the receipt. Then you will need to determine the correct cost code from your cost code sheet. For example, materials for a collection line would be coded to cost code 40210, which you see on the bottom of the right-hand cone. The next thing to determine for project-related costs is the delineator. These are listed on your cost code sheet at the bottom of the middle column on the front page.

In the previous example of materials for the collection line, the delineator would be two for materials. You can write your coding like this: 40210 for the cost code and 2 for the delineator.

Here is an example of a properly coded project-related receipt. You will notice that the company OES is on the receipt, the job number W017 is on the invoice, and the cost code 80100 and delineator 5. This is a properly recorded and coded project-related invoice.

A couple of notes about delineators. All subcontract work performed by a is coded to delineator number five or subcontract.

The labor delineator is used only for internal labor that is coded to a job. Delineator number three is used for expenses related to equipment we own.

For rental equipment, use delineator number four. Delineator number six, direct expense, is used for expenses related to equipment we own that does not fall into any of the other delineator categories.

Typically, the administrative cost codes will use the direct expense delineator. Delineators are also known as cost classes. Non-project-related expenses are coded with a four-digit general ledger account.

These are on the back page of your cost code sheet under the overhead column. If none of these accounts seem to work or if you have questions, please ask. An example of an overhead expense would be supplies for the office like pens and pencils.

These would be coded to general ledger account 8306 Office Supplies - Ohio. Here is an example of an overhead expense of a properly coded administrative or overhead receipt.

You can see that the company OEE is on the receipt as well as the four-digit general ledger account 8306. While we've talked mostly about receipts, the same principles apply to coding invoices that need to be paid. That's all there is to coding receipts and invoices correctly. Once the document is coded it should be placed in the appropriate folder outside the accounting office.

 If you're using a corporate credit card place the receipt in the folder with your name on it. If you have used a company debit card place your receipt either in the yellow OEE receipts folder or the green OES receipts folder.

 That's all there is to coding receipts and invoices.