



OBM

April 18, 2008

MEMORANDUM TO: **FISCAL OFFICERS OF STATE AGENCIES**

FROM: Amy Hall *AH*
Financial Reporting Manager

RE: Coding of the Last Receipt Date Field on Vouchers

Please find attached to this memorandum the *updated Guidelines for Coding the Last Receipt Date Field* (Question 7 was removed from the April 11 document as consolidating payments no longer applies - revised 4/18/08).

Voucher documents not coded with the proper last receipt, in accordance with the guidelines, will be returned to agencies for correction. The Last Receipt Date is a required field when entering vouchers in the Ohio Administrative Knowledge System (OAKS) Accounts Payable module. The date entered cannot exceed the current voucher date, the date the voucher is prepared.

State agencies' compliance with the guidelines will enable OBM to gather year-end payable data from the OAKS System for the 2008 *Ohio Comprehensive Annual Financial Report*.

The guidelines are also available for downloading in Adobe Acrobat format at OBM's website, <http://www.obm.ohio.gov/gaap/agencies/>.

Any questions that are not addressed in the *Guidelines for Coding the Last Receipt Date Field* may be directed to Linda Shook, Financial Reporting Section, by e-mail linda.shook@obm.state.oh.us or by phoning (614) 466-1972.

GUIDELINES FOR CODING THE LAST RECEIPT DATE FIELD

OBM will rely, in part, on the Ohio Administrative Knowledge System (OAKS) for compiling payable data to be reported in the *Ohio Comprehensive Annual Financial Report*.

Generally in accounting, a payable is an obligation to pay in the future for goods and services already received. This definition may differ from the legal definition, which states an obligation is incurred when an authorized agency representative with proper budgetary authority has approved a payment.

OBM's approach for measuring the State's payable balance, as of June 30, 2008, consists of a review of payments accepted in the OAKS after June 30, 2008, for goods and services received on or before June 30, 2008. By coding the date when your agency received its goods and services (i.e., the last receipt date) on each voucher, you will assist OBM in identifying outstanding payables, as of June 30, 2008.

The following Question and Answer (Q & A) Section addresses specific procedures for determining and coding the last receipt date on vouchers. In reading the guidelines, **please keep in mind that the overall objective in assigning the last receipt date is to record the obligation in the correct fiscal year — the year when your state agency received the goods or services.** The budget fiscal year against which the voucher is posted should not be the basis for assigning the last receipt date.

Q & A SECTION

1. **Q:** *Where is the last receipt date field located on voucher documents?*

A: On a Regular Voucher the last receipt date field is located on the Invoice Information tab. When creating Quick Invoice Voucher the last receipt date field is found in the Invoice Information section. The last receipt date must be coded in the form, MM/DD/YYYY. When a receipt is created in OAKS for goods that have been delivered, the last receipt date on the voucher will be pre-populated with the date from the receipt.

EXHIBIT A presents samples of voucher pages from OAKS.

2. **Q:** *What constitutes the last receipt date?*

A: The last receipt date is defined as the date when your agency receives goods or services from a vendor, as evidenced by receiving reports, bills of lading, invoices, or other available documentation. The last receipt date must not exceed the date the voucher is being processed.

Examples:

- Your agency accepted delivery of a personal computer on June 7, 2008, as shown on the corresponding receiving report. The last receipt date field on the voucher processed for payment of the computer should be coded with 06/07/2008.
- Office supplies were delivered to your agency on July 11, 2008, as indicated on the vendor's invoice. The last receipt date field on the voucher processed for payment of the supplies should be coded with 07/11/2008.

3. **Q:** *What if a receiving document, a bill of lading, or other documentation is not available and the actual receipt date cannot be determined?*

A: If the actual receipt date cannot be determined, then the billing date on the invoice should appear in the last receipt date field.

Example:

- Your agency accepted delivery of a personal computer sometime in June 2008; however, no information was available to determine the date when the computer was received, such as a receiving report, bill of lading, etc. The vendor's invoice is dated, June 27, 2008. The last receipt date field on the voucher processed for payment of the computer should be coded with 06/27/2008.

4. **Q:** *What if a receiving document, a bill of lading, or other documentation is not available and the invoice does not reflect a billing date?*

A: If no billing date is indicated on the invoice, then the date when your agency receives the invoice should appear in the last receipt date field.

5. **Q:** *What if an invoice is for a number of goods or services received over a period of time that spans both fiscal years 2008 and 2009?*

A: If the invoice amount is **LESS THAN \$5,000**, then the most recent last receipt date, which would fall after June 30, 2008, should be coded.

If the invoice amount is \$5,000 or greater and **MORE THAN 50 PERCENT** of the total dollar amount applies to goods and services received after June 30, 2008, then the most recent last receipt date, which would fall after June 30, 2008, should be coded.

If the invoice amount is \$5,000 or greater and **50 PERCENT OR MORE** of the total dollar amount applies to goods and services received on or before June 30, then the last receipt date field should be coded with a date falling prior or equal to June 30, 2008.

Example:

- Your agency receives an invoice for less than \$5,000 for goods delivered on June 7, 2008 and July 11, 2008. The last receipt date field should be coded with 07/11/2008 (the most recent date), since the invoice amount is **less than \$5,000**.
- Your agency receives a \$5,000 invoice for goods delivered on June 7, 2008 and July 11, 2008. The goods received on June 7, 2008 cost \$2,400 while the goods received on July 11, 2008 cost \$2,600. The last

(Continued)

5. **Examples:** *(Continued)*

receipt date field should be coded with 07/11/2008 (the most recent date), since **more than 50 percent** of the invoice amount applies to goods received on July 11, 2008.

- Your agency receives a \$5,000 invoice for goods delivered on June 7, 2008 and July 11, 2008. The goods received on June 7, 2008 cost \$2,600 while the goods received on July 11, 2008 cost \$2,400. The last receipt date field should be coded with 6/07/2008, since **50 percent or more** of the invoice amount applies to goods received on June 7, 2008.
- Your agency receives a \$5,000 invoice for goods delivered on June 7, 2008 and July 11, 2008. The goods received on June 7, 2008 cost \$2,500 while the goods received on July 11, 2008 cost \$2,500. The last receipt date field should be coded with 06/07/2008, since **50 percent or more** of the invoice amount applies to goods received on June 7, 2008.

6. **Q:** *What if an invoice is for a number of goods received or services provided over a period of time, but **within the same fiscal year**?*

A: The most recent date during the stated service period should be coded on the voucher.

For example, if an invoice covers goods or services received from June 7, 2008 to June 14, 2008 (a period falling within the same fiscal year), then the last receipt date field should be coded with 06/14/2008, the most recent date.

7. **Q:** *What if several invoices from the same vendor are submitted for payment, and some of the invoices pertain only to goods and services received in fiscal year 2008 while other invoices are exclusively for goods and services received in fiscal year 2009? Should payments to the vendor still be consolidated on the same voucher?*

A: **No.** Two separate vouchers should be prepared — one for invoices that apply to goods and services received during fiscal year 2008 and another for invoices that are submitted for goods and services received during fiscal year 2009.

8. **Q:** *What is the proper last receipt date to be coded on a voucher that is processed for a subsidy?*

8. (Continued)

- A:** For subsidies paid on an **advance basis** — that is, a recipient is advanced funds to pay expenses not incurred as of the date of the voucher — **the last receipt date field should be coded with the current voucher date.**

For subsidies paid on a **reimbursement basis** — that is, a recipient is reimbursed for **actual** expenses incurred as of the date of the voucher — **the last receipt date field should be coded in accordance with the same guidelines for vendor payments**, as previously discussed in Questions 2 through 8.

9. **Q:** *What is the proper last receipt date to be coded on a voucher processed for a construction contract partial payment?*

- A:** If the **entire** construction period falls within the **same** fiscal year, then the last receipt date field should be coded with the last date falling within the construction period, as indicated on the Department of Administrative Services' partial payment form, SAO No. 4a — *Contract Cost Breakdown and Partial Payment*.

For example, if the construction period is stated as June 7, 2008 to June 14, 2008, then the last receipt date field should be coded with 06/14/2008.

If the stated construction period spans **both** fiscal years 2008 and 2009, then the guidelines previously set forth in Question 5 should be applied for coding the last receipt date.

EXHIBIT B shows where the construction period can be found on a Contract Cost Breakdown and Partial Payment form (SAO No. 4a).

10. **Q:** *What is the proper last receipt date to be coded on a voucher processed for a partial payment of architect or engineer fees related to a construction project?*

- A:** The last receipt date should be based on the period when the architect or engineer has provided services on a construction project, as evidenced by invoices and other documentation.

If the **entire** service period falls within the **same** fiscal year, then the guideline previously set forth under Question 6 should be applied for coding the last receipt date.

If the service period spans **both** fiscal years 2008 and 2009, then the guidelines previously set forth under Question 5 should be applied for coding the last receipt date.

11. **Q:** *What is the proper last receipt date to be coded on vouchers processed for employee travel reimbursements submitted on travel expense reports?*

- A:** If the entire travel period took place on or before June 30, 2008, the last receipt date field should be coded with the last reported date traveled by the employee — a date falling in fiscal year 2008. (Refer to the example on **page 1 of EXHIBIT C.**)

11. (Continued)

If the last reported date traveled by the employee falls after June 30, 2008, the last receipt date field should be coded with the last reported date traveled by the employee — a date falling in fiscal year 2009. (Refer to the examples on **page 2 of Exhibit C.**)

When an employee submits more than one travel expense report for reimbursement and the respective last receipt dates do not fall within the same fiscal year, two separate vouchers should be prepared for the employee — one for travel reports that have been assigned last receipt dates falling in fiscal year 2008 and another for travel reports that have been assigned last receipt dates falling in fiscal year 2009. Each voucher should be coded with the most recent date in the service period falling in the proper fiscal year.

12. **Q:** *What is the proper last receipt date to be coded on a voucher processed for a judgment or claim that an agency is ordered by a court or other legal authority to pay?*

A: The last receipt date field should be coded with the date when the court or other legal authority issued its order that the judgment or claim be paid.

13. **Q:** *What is the proper last receipt date to be coded on a voucher processed for a State-sponsored loan to a local jurisdiction, organization, individual, etc., that has been approved for payment?*

A: The last receipt date field should be coded with the date when the State officially approved the loan for payment. (i.e., the date when the Controlling Board or some other body acting in an official and legal capacity approved the loan.)

14. **Q:** *What is the proper last receipt date to be coded on a voucher processed for a petty cash reimbursement request?*

A: The last receipt date field should be coded with the current voucher date — the date when the voucher is prepared for payment.

15. **Q:** *What is the proper last receipt date to be coded on a voucher processed for a prepaid expense — a payment for goods or services to be provided in the future? (i.e., subscriptions, advance registrations, rent paid in advance, maintenance, etc.)*

A: The last receipt date field should be coded with the current voucher date.

16. **Q:** *What is the proper last receipt date to be coded on a voucher processed for a billing for goods and services that have been provided through the date of payment **and** for prepaid expenses?*

A: If the invoice amount is **LESS THAN \$5,000**, then the last receipt date field should be coded with the current voucher date.

16. (Continued)

If the invoice amount is \$5,000 or greater and **MORE THAN 50 PERCENT** of the total dollar amount applies to future goods and services to be received after June 30, 2008, then the current voucher date should be coded in the last receipt date field.

If the invoice amount is \$5,000 or greater and **50 PERCENT OR MORE** of the total dollar amount applies to goods and services received on or before June 30, 2008, then the last receipt date field should be coded with a date falling prior or equal to June 30, 2008.

Examples:

- Your agency receives a telephone utility bill for less than \$5,000 for the service period, June 17, 2008 through July 16, 2008, and a voucher is processed for payment of the invoice on July 11, 2008. The last receipt date field should be coded with 07/11/2008 (the current voucher date), since the invoice amount is **less than \$5,000**.
- Your agency receives a \$5,000 telephone utility bill for the service period, June 17, 2008 through July 16, 2008, and a voucher is processed for payment of the invoice on July 11, 2007. The last receipt date field should be coded with 07/11/2008 (the current voucher date), since **more than 50 percent** of the invoice amount applies to telephone services utilized after June 30, 2008. (i.e., the 14 days in fiscal year 2008 constitute about 47 percent of the 30-day period during which telephone services prorated at \$2,350 were provided, while the 16 days in fiscal year 2009 constitute about 53 percent of the 30-day period during which services prorated at \$2,650 are to be received.)
- Your agency receives a \$5,000 telephone utility bill for the service period, June 15, 2008 through July 14, 2008, and a voucher is processed for payment of the invoice on July 11, 2008. The last receipt date field should be coded with 06/30/2008 (or a date falling prior to June 30, 2008), since **50 percent or more** of the invoice amount applies to telephone services utilized on or before June 30, 2008. (i.e., the 16 days in fiscal year 2008 constitute about 53 percent of the 30-day period during which services prorated at \$2,650 were provided while the 14 days in fiscal year 2009 constitute about 47 percent of the 30-day period during which services prorated at \$2,350 are to be received.)

16. **Examples:** *(Continued)*

- Your agency receives a \$5,000 telephone utility bill for the service period, June 16, 2008 through July 15, 2008, and a voucher is processed for payment of the invoice on July 11, 2008. The last receipt date field should be coded with 06/30/2008 (or a date falling prior to June 30, 2008), since **50 percent or more** of the invoice amount applies to telephone services utilized on or before June 30, 2008. (i.e., the 15 days in fiscal year 2007 constitute 50 percent of the 30-day period during which services prorated at \$2,500 were provided.)

17. **Q:** *What is the proper last receipt date to be coded on a voucher processed for the payment of interest and late payment penalty charges?*

A: If the charges were incurred within fiscal year 2008, then the last receipt date field should be coded with 06/30/2008 or some date falling prior to June 30, 2008.

If the charges were incurred within fiscal year 2009, then last receipt date field should be coded with the current voucher date, a date falling after June 30, 2008.

If the charges were incurred over a period that spans **both** fiscal years, then the last receipt date field should be coded in accordance with the guidelines set forth under Question 5.

18. **Q:** *What is the proper last receipt date to be coded on a voucher processed for the payment of a refund?*

A: The last receipt date field should be coded with the current voucher date.

19. **Q:** *What is the proper last receipt date to be coded on a voucher processed to replace a voided warrant?*

A: The last receipt date field should be coded with the same date that appeared in the last receipt date field on the *original* voucher prepared for the payment.

EXHIBIT A

The screenshot displays a web application window titled "Regular Entry - Microsoft Internet Explorer". The browser's address bar shows a URL from "claudius.dev.oaks.ohio.gov". The application header includes the "OAKS" logo and navigation links like "Home", "Worklist", and "MultiChannel Console".

The main content area is divided into tabs: "Summary", "Invoice Information", "Payments", "Voucher Attributes", and "Error Summary". The "Invoice Information" tab is active, showing the following data:

- Business Unit:** OPT01
- Voucher ID:** 00000019
- Voucher Style:** Regular
- Invoice Number:** AP18206
- Invoice Date:** 03/15/2007
- Last Receipt Date:** 03/14/2007 (circled in red)
- Vendor:** 0000001001
- Name:** ACCOUNTANC_2
- Location:** CHIK
- *Address:** 1
- Total:** 51,000.00
- Balance:** 0.00
- *Pay Terms:** Net 30
- Accounting Date:** 03/15/2007
- *Currency:** USD

Additional elements include a "Non Merchandise Summary" link, a "Comments" link, and an "Action" dropdown menu with a "Run" button. The bottom of the window shows a taskbar with various open applications and a system clock indicating 5:04 PM.

On a Regular Voucher the last receipt date field is found in the Invoice Information tab.

EXHIBIT A

Quick Invoice Entry - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Address http://claudius.dev.oaks.ohio.gov:10450/psp/fntp1/EMPLOYEE/ERP/c/ENTER_VOUCHER_INFORMATION.VCHR_QUICK_PNL.GBL?FolderPath=PORTAL_ROOT_OBJECT.EPCO_

OAKS

Home Worklist MultiChannel Console Add to Favorites Sign out

Quick Invoice

Business Unit: CIM01 Voucher: NEXT Voucher Style: Regular

Invoice Information

Vendor:

*Invoice No:

*Invoice Date: [Payments](#)

Misc Amt: [Session Defaults](#)

Frght Amt: [Override Session Default](#)

Total: Currency: USD

Basis DT Type:

Last Receipt Date:

PO/Receiver Defaults for Building an Invoice

Copy information from a worksheet into this invoice: None

Build Code:

PO Unit: PO No:

Recv Unit: Recv No:

Carrier ID: Packing Slip:

Bill of Lading:

Invoice Lines

Dist by	Item ID	Description	Quantity	UOM	Unit Price	Extended Amt
1						

PO Unit PO ID Line Nbr Sched BU Recv Recv Nbr Recv Line Matching Apply Discount

Distributions

Quantity	Amount	GL Unit	Fund Code	Account	ALI	Dept	Program	Grant/Pri	Project	Serv Loc	Report
1											

On a Quick Invoice Voucher the last receipt date field is located in the Invoice Information section

EXHIBIT B

The period of construction for which a partial payment is being processed is located in the "For the Period" box indicated below. The construction period should be the basis for determining the proper last receipt date to be coded on the voucher document. The guidelines discussed under question 10 should be applied when coding a voucher document prepared for such a payment.

Contractor Payment Request

Ohio Department of Administrative Services
 General Services Division
 State Architect's Office • 4200 Surface Road • Columbus, Ohio 43228-1395

Ohio DAS
 www.ohio.gov/sao
 e: StateArchOff@das.state.oh.us
 v: 614.466.4761 • f: 614.644.7982

Contractor Name and Address		Project Information		Associate Name and Address		A - Summary	
SAO Contract No. _____		Local No. _____		Request No. _____		Sheet <u>1</u> of <u>1</u>	
Project Name & Location _____		CM Name and Address _____		For the period from _____ to _____			
Contr. Phone _____							
Contr. Fax _____							
Contr. Tax ID _____							
Contr. E-mail _____		Type of Contract _____					

Contractor Certification Contractor certifies the Original Application values in this Payment Request have not changed from the values first approved, all information in this Payment Request is true and accurate, all payments received to date have been used by the Contractor to discharge, in full, the obligations incurred and provided during the periods for which payment was made, and the Contractor has, to the best of its knowledge, completed the Work to date in accordance with the terms and conditions of the contract, including payment of the applicable Prevailing Wage rates. Authorized signature _____ Date _____	Partial Payment Details		Labor \$	Materials \$	Total \$
	Completed to date				
	Original Contract Amount				
	Change Order Amount				
	Stored Materials		N/A		
	Subtotal - Earned (A) Percent Complete				
	Withheld Amounts				
	Lien(s)				
	Retainage Amount				
	Liquidated Damages				
Other					
Subtotal - Withheld (B)					
Previous Payments (C)					
Total Requested this Application (A - B - C)					
State Architect's Office Approval Authorized signature _____ Date _____		Owner Approvals Authorized signature _____ Date _____ Authorized signature _____ Date _____			

EXHIBIT C

(Page 1 of 2)

State of Ohio

TRAVEL EXPENSE REPORT

Information Authority - The traveler is required by Rule 126-1-02 of the Ohio Administrative Code to complete this report and to provide all receipts and other relevant information required by the employing agency or the Office of Budget and Management to verify your travel expenses. Use - The report, receipts, and other information you provide will be used to determine your eligibility for reimbursement of travel expenses and to process your reimbursement. The information you provide in the report will be entered into OAKS. The report, the information contained in the report, and the information entered in OAKS from the report are public information which may be released to anyone requesting the information. Additionally, the report and the information contained in it or entered into OAKS from the report are subject to an audit by your agency, OBM, the Auditor of State, or other authorized party and may be used in a review, investigation, inquiry, or legal proceeding or action related to your reimbursement.

* Vendor ID is a code assigned by OAKS to identify a traveler. Providing a Vendor ID is mandatory if the state may be required to report this reimbursement to the Internal Revenue Service. Reportable reimbursements include but are not limited to meals without an overnight stay and certain moving and temporary living expenses. Your agency's fiscal office can assist you in determining your Vendor ID.

Traveler's Name JOHN DOE		Title PAROLE OFFICER 1		Home Address (Number, Street, City, Zip) 1001 BROADWAY, COLUMBUS, OHIO 43215				Travel Exception Number []		Bargaining Unit []		Traveler's Vendor ID (optional)* []	
Department, Office, or Institution Name ADULT PAROLE AUTHORITY		Headquarters (City & County) COLUMBUS, FRANKLIN		Type of Travel <input checked="" type="checkbox"/> IN-STATE <input type="checkbox"/> OUT-OF-STATE				Regular Working Hours 8:00 AM to 5:00PM					
2008	ITINERARY			LIVING EXPENSE			TRANSPORTATION EXPENSE			MISCELLANEOUS			
	Mo/Day	Travel Points	Time	Meals	Lodging	Taxes	Total	Auto	Common Carrier	Other	Spec Purch	Conferenc e Meals	
19-Jun	FROM HQ to Columbus and Vicinity	DEP 8:00											
	TO Return	ARR 5:00				\$ -		17	\$ -	\$ -	\$ -	\$ -	
20-Jun	HQ to Columbus and Vicinity	DEP 8:00											
	Return	ARR 5:00		-				16					
21-Jun	HQ to Columbus and Vicinity	DEP 8:00											
	Return	ARR 5:00		-				12					
		DEP											
		ARR											
		DEP											
		ARR											
		DEP											
		ARR											
		DEP											
		ARR											
		DEP											
		ARR											
		DEP											
		ARR											
Mo/Day	NAMES OF OTHER STATE EMPLOYEES TRAVELING IN SAME CAR	EMPLOYING AGENCY		Column Totals									
							This Report: Total Personal Vehicle Mileage	45	#NAME?	0.505	1	\$22.73	
							Total Living, Common Carrier, Other and Miscellaneous Expenses				2	0.00	
							Total Reimbursement Claimed [Block (1) Plus Block (2)]					\$22.73 \$	
Traveler's Signature John A. Doe		Date 7/9/2008	Approved By: (Signature) Julia R. Smith			Date 7/9/2008	Approved By: (Signature)		Date				

OBM 7148 (Rev.2/08) Distribution: White-Originating Agency; Canary-State Accounting; Pink-Business Office (if needed); Goldenrod-

The last receipt date field on the voucher document prepared for payment of this travel expense report should be coded as June 21, 2008, since the last reported travel date falls prior to June 30, 2008.

EXHIBIT C

(Page 2 of 2)

State of Ohio

TRAVEL EXPENSE REPORT

Information Authority - The traveler is required by Rule 126-1-02 of the Ohio Administrative Code to complete this report and to provide all receipts and other relevant information required by the employing agency or the Office of Budget and Management to verify your travel expenses. Use - The report, receipts, and other information you provide will be used to determine your eligibility for reimbursement of travel expenses and to process your reimbursement. The information you provide in the report will be entered into OAKS. The report, the information contained in the report, and the information entered in OAKS from the report are public information which may be released to anyone requesting the information. Additionally, the report and the information contained in it or entered into OAKS from the report are subject to an audit by your agency, OBM, the Auditor of State, or other authorized party and may be used in a review, investigation, inquiry, or legal proceeding or action related to your reimbursement.

* Vendor ID is a code assigned by OAKS to identify a traveler. Providing a Vendor ID is mandatory if the state may be required to report this reimbursement to the Internal Revenue Service. Reportable reimbursements include but are not limited to meals without an overnight stay and certain moving and temporary living expenses. Your agency's fiscal office can assist you in determining your Vendor ID.

Traveler's Name JOHN DOE		Title PAROLE OFFICER 1		Home Address (Number, Street, City, Zip) 1001 BROADWAY, COLUMBUS, OHIO 43215				Travel Exception Number []		Bargaining Unit []		Traveler's Vendor ID (optional)* []		
Department, Office, or Institution Name ADULT PAROLE AUTHORITY		Headquarters (City & Coun) COLUMBUS, FRANKLIN		Type of Travel <input checked="" type="checkbox"/> IN STATE <input type="checkbox"/> OUT OF STATE				Regular Working Hours 8:00 AM to 5:00PM						
2008	ITINERARY			LIVING EXPENSE			TRANSPORTATION EXPENSE				MISCELLANEOUS			
	Mo/Day	Travel Points	Time	Meals	Lodging	Taxes	Total	AUTO		COMMON CARRIER		Other	Svcs & Spec Purch	Conferenc e Meals
1-Jul	FROM HQ to Columbus and Vicinity	DEP 8:00												
	TO Return	ARR 5:00				\$ -		17		\$ -	\$ -	\$ -	\$ -	
2-Jul	HQ to Columbus and Vicinity	DEP 8:00												
	Return	ARR 5:00						16						
5-Jul	HQ to Columbus and Vicinity	DEP 8:00												
	Return	ARR 5:00						27						
		DEP												
		ARR												
		DEP												
		ARR												
		DEP												
		ARR												
		DEP												
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		DEP												
		ARR												
		DEP												
		ARR												
Mo/Day	NAMES OF OTHER STATE EMPLOYEES TRAVELING IN SAME CAR	EMPLOYING AGENCY		Column Totals										
								Total Living, Common Carrier, Other and Miscellaneous Expenses						
								Total Reimbursement Claimed (Block (1) Plus Block (2))						
													\$30.30	\$

I certify that the expenses identified in this report are limited to those which I actually incurred on state business and that these expenses meet the requirements of Rule 126-1-02 of the Ohio Administrative Code or applicable collective bargaining contract. In the event that I am driving a privately owned motor vehicle on state business, I also certify that I am insured under a policy of liability insurance meeting the requirements of Section 4509.51 of the Ohio Revised Code.

Traveler's Signature John A. Doe	Date 7/9/2008	Approved By: (Signature) Julia R. Smith	Date 7/9/2008	Approved By: (Signature) []	Date []
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OBM 7148 (Rev.2/08) Distribution: White-Originating Agency; Canary-State Accounting; Pink-Business Office (if needed); Goldenrod-

The last receipt date field on the voucher document prepared for payment of this travel expense report should be coded as July 5, 2008, since the last reported travel date falls after June 30, 2008.