



OBM

Ted Strickland
Governor

J. Pari Sabety
Director

April 16, 2010

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

FROM: Amy Hall *ADH*
Financial Reporting Manager

RE: Coding of the Last Receipt Date Field on Vouchers

Please find attached to this memorandum the ***Guidelines for Coding the Last Receipt Date Field*** (updated 4/10).

Voucher documents not coded with the proper last receipt date 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 (accounting 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 2010 *Ohio Comprehensive Annual Financial Report*.

The guidelines are also available for downloading in Adobe Acrobat format at OBM's Web site, <http://obm.ohio.gov/SectionPages/FinancialReporting/GAAP/2010/Default.aspx>.

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-mailing 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, 2010, consists of a review of payments accepted in the OAKS after June 30, 2010, for goods and services received on or before June 30, 2010. 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, 2010.

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, 2010, 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 06/07/2010.
- Office supplies were delivered to your agency on July 11, 2010, 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 07/11/2010.

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 2010; 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, 2010. The last receipt date field on the voucher processed for payment of the computer should be coded with 06/27/2010.

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 2010 and 2011?*

A: If the invoice amount is **LESS THAN \$5,000**, then the most recent last receipt date, which would fall after June 30, 2010, 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, 2010, then the most recent last receipt date, which would fall after June 30, 2010, 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, 2010.

Example:

- Your agency receives an invoice for less than \$5,000 for goods delivered on June 7, 2010 and July 11, 2010. The last receipt date field should be coded with 07/11/2010 (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, 2010 and July 11, 2010. The goods received on June 7, 2010 cost \$2,400 while the goods received on July 11, 2010 cost \$2,600. The last

(Continued)

5. **Examples:** (Continued)

receipt date field should be coded with 07/11/2010 (the most recent date), since **more than 50 percent** of the invoice amount applies to goods received on July 11, 2010.

- Your agency receives a \$5,000 invoice for goods delivered on June 7, 2010 and July 11, 2010. The goods received on June 7, 2010 cost \$2,600 while the goods received on July 11, 2010 cost \$2,400. The last receipt date field should be coded with 6/07/2010, since **50 percent or more** of the invoice amount applies to goods received on June 7, 2010.
- Your agency receives a \$5,000 invoice for goods delivered on June 7, 2010 and July 11, 2010. The goods received on June 7, 2010 cost \$2,500 while the goods received on July 11, 2010 cost \$2,500. The last receipt date field should be coded with 06/07/2010, since **50 percent or more** of the invoice amount applies to goods received on June 7, 2010.

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, 2010 to June 14, 2010 (a period falling within the same fiscal year), then the last receipt date field should be coded with 06/14/2010, the most recent date.

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

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 (accounting date-the date the voucher is created in the system).**

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 6.

8. **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' contractor payment request form, SAO-F140-01v1108, ADM 5805-Contractor Payment Request.

For example, if the construction period is stated as June 7, 2010 to June 14, 2010, then the last receipt date field should be coded with 06/14/2010.

If the stated construction period spans **both** fiscal years 2010 and 2011, 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 Contractor Payment Request form (SAO-F140-01v1108, ADM 5805-*Contractor Payment Request*).

9. **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 2010 and 2011, then the guidelines previously set forth under Question 5 should be applied for coding the last receipt date.

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

A: The last receipt date should be the last date of travel reflected on the expense report in OAKS, regardless of whether the travel spans two periods (i.e. if travel commences on June 25 and ends on July 5, the last receipt date would be July 5).

11. **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.

12. **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.)

13. **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 (accounting date) — the date when the voucher is prepared for payment.

14. **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 (accounting date-date the voucher was prepared).

15. **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 (accounting date-date voucher is prepared).

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, 2010, then the current voucher date (accounting date-date voucher is prepared) 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, 2010, then the last receipt date field should be coded with a date falling prior or equal to June 30, 2010.

Examples:

- Your agency receives a telephone utility bill for less than \$5,000 for the service period, June 17, 2010 through July 16, 2010, and a voucher is processed for payment of the invoice on July 11, 2010. The last receipt date field should be coded with 07/11/2010 (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, 2010 through July 16, 2010, and a voucher is processed for payment of the invoice on July 11, 2010. The last receipt date field should be coded with 07/11/2010 (the current voucher date), since **more than 50 percent** of the invoice amount applies to telephone services utilized **after** June 30, 2010. (i.e., the 14 days in fiscal year 2010 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 2011 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, 2010 through July 14, 2010, and a voucher is processed for payment of the invoice on July 11, 2010. The last receipt date field should be coded with 06/30/2010 (or a date falling prior to June 30, 2010), since **50 percent or more** of the

invoice amount applies to telephone services utilized **on or before** June 30, 2010. (i.e., the 16 days in fiscal year 2010 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 2011 constitute about 47 percent of the 30-day period during which services prorated at \$2,350 are to be received.

- Your agency receives a \$5,000 telephone utility bill for the service period, June 16, 2010 through July 15, 2010, and a voucher is processed for payment of the invoice on July 11, 2010. The last receipt date field should be coded with 06/30/2010 (or a date falling prior to June 30, 2010), since **50 percent or more** of the invoice amount applies to telephone services utilized **on or before** June 30, 2010. (i.e., the 15 days in fiscal year 2010 constitute 50 percent of the 30-day period during which services prorated at \$2,500 were provided.)

16. **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 2010, then the last receipt date field should be coded with 06/30/2010 or some date falling prior to June 30, 2010.

If the charges were incurred within fiscal year 2011, then last receipt date field should be coded with the current voucher date (accounting date-date voucher is prepared), a date falling after June 30, 2010.

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.

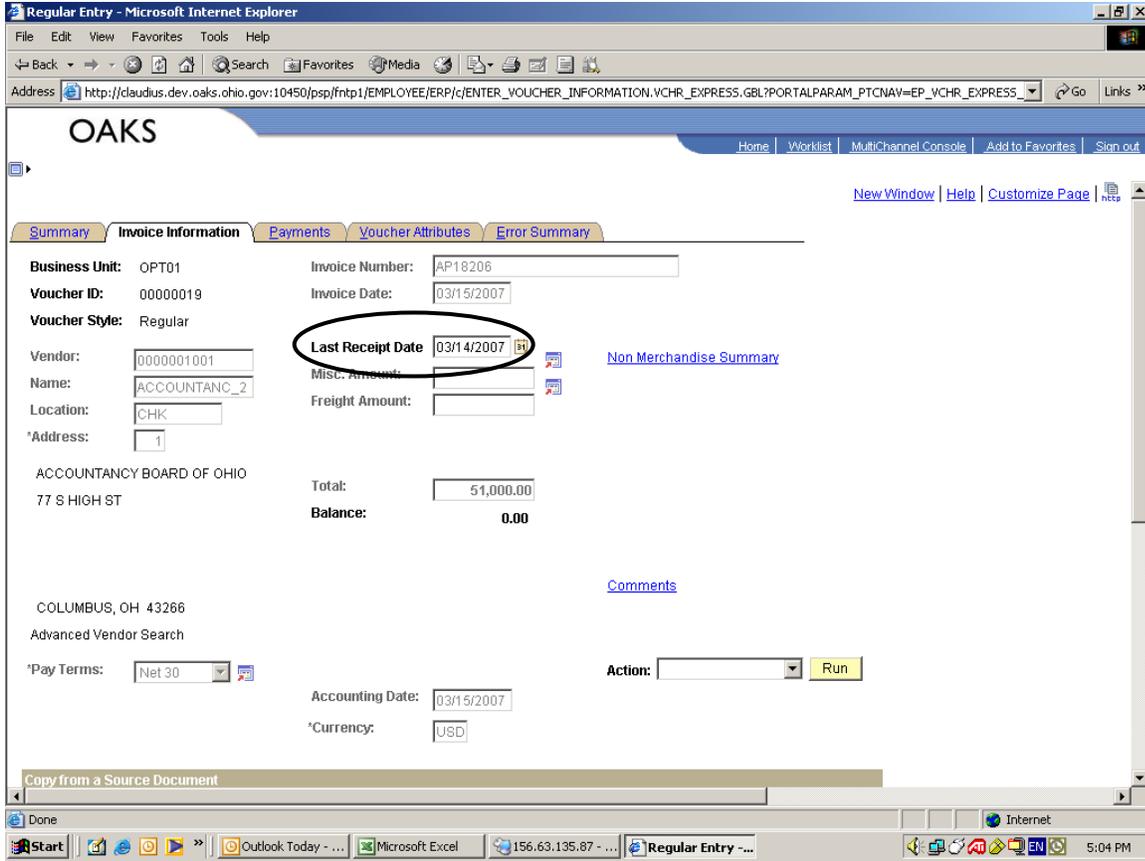
17. **Q:** *What is the proper last receipt date to be coded on a voucher processed for the payment of a refund?*

A: The last receipt date field should be coded with the current voucher date (accounting date-date voucher is prepared).

18. **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



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: CIV01 Voucher: NEXT Voucher Style: Regular

Invoice Information PO/Receiver Defaults for Building an Invoice

Vendor: Copy information from a worksheet into this invoice: None

*Invoice No: Build Code:

*Invoice Date: Payments PO Unit: PO No:

Misc Amt: Session Defaults Recv Unit: Recv No:

Frght Amt: Override Session Default Carrier ID: Packing Slip:

Total: Currency: USD

Basis Dt Type:

Last Receipt Date:

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 8 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



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

| | | | | |
|------------------------------------|-------------------------|------------------------------------|-----------------------------|--|
| Contractor Name and Address | | Project Information | A/E Name and Address | A - Summary |
| _____ | | SAO Contract No. _____ | _____ | |
| _____ | | Local No. _____ | _____ | Request No. _____ |
| _____ | | Project Name & Location | _____ | Sheet <u>1</u> of <u>1</u> |
| Contr. Phone _____ | _____ | _____ | CM Name and Address | For the period from _____ to _____ |
| 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 within the terms and conditions of the contract, including payment of the applicable Prevailing Wage rates.

Authorized signature _____ Date _____

Work Progress Certification
 Each firm signing below certifies that, based upon its on-site observations, the payment requested to date is a fair and reasonable request for the Work provided to date.

Lead Contractor _____ Date _____

Architect/Engineer (A/E) _____ Date _____

Construction Manager _____ Date _____

State Architect's Office Approval

Authorized signature _____ Date _____

| Partial Payment Details Completed to date | Labor \$ | Materials \$ | Total \$ |
|---|----------|--------------|----------|
| 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) | _____ | _____ | _____ |

Owner Approvals

Authorized signature _____ Date _____

Authorized signature _____ Date _____