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# **STATE OF OHIO**

## **POLICY FOR CODING THE LAST RECEIPT DATE FIELD IN THE OHIO ADMINISTRATIVE KNOWLEDGE SYSTEM (OAKS)**

**Effective March 30, 2012**

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## OVERVIEW

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

Annually, OBM's approach for measuring the State's accounts payable balance, as of each fiscal year end, consists of a review of payments accepted in the Ohio Administrative Knowledge System (OAKS) after June 30 for goods and services received on or before June 30. OBM is able to identify outstanding payables, as of fiscal year end, by electronically retrieving and analyzing the OAKS data entered into the Last Receipt Date field.

Proper coding of the Last Receipt Date field enables OBM to use OAKS to obtain payable data critical to developing the State's annual financial statements. Reliance on OAKS for this information significantly reduces the amount of data that OBM is required to request from each agency in the preparation of the State's Comprehensive Annual Financial Report (CAFR).

## CODING THE LAST RECEIPT DATE FIELD IN OAKS

The date entered into the Last Receipt Date field in OAKS is used by the Financial Reporting Section to determine outstanding payables, as of fiscal year end. The date **an agency enters into the Last Receipt Date field must lie within the fiscal year when the good or service was received**. When available, the best date to enter into OAKS is the actual date when an agency receives goods or services from a vendor, as evidenced by receiving reports, bills of lading, invoices, or other available documentation. Certain circumstances may prevent the actual date from being determined and entered into OAKS. In those circumstances, any date during the fiscal year that the good or service was received is an acceptable date for the Last Receipt Date field.

The following Question and Answer (Q & A) Section addresses general guidelines for determining and coding the last receipt date on vouchers. In the scenarios, the dates suggested for the Last Receipt Date field are examples of the best date to be used and do not represent the only acceptable date. **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.

Any questions that are not addressed in these guidelines may be directed to Robert Cooperman at [Robert.Cooperman@obm.state.oh.us](mailto:Robert.Cooperman@obm.state.oh.us).

Additional procedures are required for vouchers processed by Ohio Shared Services (OSS). Any questions regarding the procedures for OSS-processed vouchers may be directed to your OSS Agency Integration (AI) representative.

## 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. The last receipt date must be coded in the form of 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 a sample voucher page 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 should not exceed the date the voucher is being processed.

**Examples:**

- Your agency accepted delivery of a personal computer on June 7 as shown on the corresponding receiving report. The best date to use for the Last Receipt Date field on the voucher processed for payment of the computer is 06/07/YYYY.
- Office supplies were delivered to your agency on July 11 as indicated on the vendor's invoice. The best date to use for the Last Receipt Date field on the voucher processed for payment of the supplies is 07/11/YYYY.

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; 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. The best date to use for the Last Receipt Date field on the voucher processed for payment of the computer is 06/27/YYYY.

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 is the best date to use for 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?*

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

**Example:**

- Your agency receives an invoice for less than \$5,000 for goods delivered on June 7 and July 11. The best date to use for the Last Receipt Date field is 07/11/YYYY (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 and July 11. The goods received on June 7 cost \$2,400 while the goods received on July 11 cost \$2,600. The best date for the Last Receipt Date field is 07/11/YYYY (the most recent date), since **50 percent or more** of the invoice amount applies to goods received on July 11.
- Your agency receives a \$5,000 invoice for goods delivered on June 7 and July 11. The goods received on June 7 cost \$2,600 while the goods received on July 11 cost \$2,400. The best date for the Last Receipt Date field is 6/07/YYYY, since **50 percent or more** of the invoice amount applies to goods received on June 7.
- Your agency receives a \$5,000 invoice for goods delivered on June 7 and July 11. The goods received on June 7 cost \$2,500 while the goods received on July 11 cost \$2,500. The best date for the Last Receipt Date field is 06/07/YYYY, since **50 percent or more** of the invoice amount applies to goods received on June 7.

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 best date to use on the voucher is the most recent date during the stated service period.

For example, if an invoice covers goods or services received from June 7 to June 14 (a period falling within the same fiscal year), then the best date for the Last Receipt Date field is 06/14/YYYY, the most recent date.

7. **Q:** *What is a valid 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 best date to use for the Last Receipt Date field is 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 best date for the Last Receipt Date field is in accordance with the same guidelines for vendor payments**, as previously discussed in Questions 2 through 6.

8. **Q:** *What is a valid 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 best date for the Last Receipt Date field is the last date falling within the construction period, as indicated on the Department of Administrative Services' contractor payment request form, SAO-F140-01v1210, ADM 5805-*Contractor Payment Request*.

For example, if the construction period is stated as June 7 to June 14 then the best date for the Last Receipt Date field is 06/14/YYYY.

If the stated construction period spans **both** fiscal years, 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-F140-01v1210, ADM 5805-*Contractor Payment Request*).

9. **Q:** *What is a valid 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, then the guidelines previously set forth under Question 5 should be applied for coding the last receipt date.

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

**A:** The best date for the last receipt date is 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 a valid 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 best date for the Last Receipt Date field is the date when the court or other legal authority issued its order that the judgment or claim be paid.

12. **Q:** *What is a valid 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 best date for the Last Receipt Date field is 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 a valid last receipt date to be coded on a voucher processed for a petty cash reimbursement request?*

**A:** The best date for the Last Receipt Date field is the current voucher date (accounting date) — the date when the voucher is prepared for payment.

14. **Q:** *What is a valid 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 best date for the Last Receipt Date field is the current voucher date (accounting date-date the voucher was prepared).

15. **Q:** *What is a valid 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 best date for the Last Receipt Date field is 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, then the current voucher date (accounting date-date voucher is prepared) is the best date for 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, then the best date for the Last Receipt Date field is a date falling prior or equal to June 30.

**Examples:**

- Your agency receives a telephone utility bill for less than \$5,000 for the service period June 17 through July 16, and a voucher is processed for payment of the invoice on July 11. The best date to use for the Last Receipt Date field is 07/11/YYYY (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 through July 16, and a voucher is processed for payment of the invoice on July 11. The best date for the Last Receipt Date field is 07/11/YYYY (the current voucher date), since **more than 50 percent** of the invoice amount applies to telephone services utilized **after** June 30. (i.e., the 14 days in the first fiscal year constitute about 47 percent of the 30-day period during which telephone services prorated at \$2,350 were provided, while the 16 days in the second fiscal year 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 through July 14, and a voucher is processed for payment of the invoice on July 11. The best date for the Last Receipt Date field is 06/30/YYYY (or a date falling prior to June 30), since **50 percent or more** of the invoice amount applies to telephone services utilized **on or before** June 30. (i.e., the 16 days in first fiscal year constitute about 53 percent of the 30-day period during which services prorated at \$2,650 were provided while the 14 days in the second fiscal year 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 through July 15, and a voucher is processed for payment of the invoice on July 11. The best date for the Last Receipt Date field is 06/30/YYYY (or a date falling prior to June 30), since **50 percent or more** of the invoice amount applies to telephone services utilized **on or before** June 30. (i.e., the 15 days in the first fiscal year constitute 50 percent of the 30-day period during which services prorated at \$2,500 were provided.)

16. **Q:** *What is a valid 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 the first fiscal year, then the best date to use for the Last Receipt Date field is 06/30/YYYY.

If the charges were incurred within the second fiscal year, then the best date for the Last Receipt Date field is the current voucher date (accounting date-date voucher is prepared), a date falling after June 30.

If the charges were incurred over a period that spans **both** fiscal years, then the best date for the Last Receipt Date field is in accordance with the guidelines set forth under Question 5.

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

**A:** The best date for the Last Receipt Date field is the current voucher date (accounting date-date voucher is prepared).

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

**A:** The best date for the Last Receipt Date field is the same date that appeared in the Last Receipt Date field on the *original* voucher prepared for the payment.

EXHIBIT A

Accounts Payable > Vouchers > Add/Update > Regular Entry (user specifies search criteria)

Invoice Information		Payments	Voucher Attributes
Business Unit:	DAS01	Invoice Number:	AB123456
Voucher ID:	NEXT	Invoice Date:	05/10/2011
Voucher Style:	Regular	*Origin Code:	284
Vendor:	0000155781	<b>Last Receipt Date</b>	05/09/2011
Name:	1 EXPRESS-001	Misc. Amount:	
Location:	CHK	Freight Amount:	
*Address:	1	Total:	653.25
1 EXPRESS CARWASH & DETAIL CENTER PO BOX 16061 ROCKY RIVER, OH 44116		Balance:	0.00
<a href="#">Advanced Vendor Search</a>		<a href="#">Non Merchandise Summary</a>	
*Pay Terms: Net 30		<a href="#">Withholding</a>	
Control Group:		<a href="#">Comments</a>	
Basis Dt Type: Invoice Date			
Accounting Date: 05/10/2011			
*Currency: USD			

On a Regular Voucher, the Last Receipt Date field is found in the Invoice Information tab.

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

**Ohio DAS**  
<http://ohio.gov/sao>  
 State.ArchOff@das.state.oh.us  
 Phone 614.466.4761

<b>Contractor Name and Address</b>		<b>Project Information</b>		<b>A/E Name and Address</b>		<b>A - Summary</b>
.....		Contract No. ....		.....		
.....		Local No. ....		.....		Request No. ....
.....		Project Name & Location		.....		Sheet 1 of 1
Contr. Phone .....		.....		<b>CM Name and Address</b>		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.

Architect/Engineer (A/E) \_\_\_\_\_ Date \_\_\_\_\_

Construction Manager \_\_\_\_\_ Date \_\_\_\_\_

**Partial Payment Details**

	Labor \$	Materials \$	Total \$
<b>Completed to date</b>			
Original Contract Amount	.....	.....	.....
Change Order Amount	.....	.....	.....
Stored Materials	N/A	.....	.....
Subtotal - Earned (A)	.....	.....	.....
Percent Complete	.....	.....	.....
<b>Withheld Amounts</b>			
Lien(s)	.....	.....	.....
Retainage Amount	.....	.....	.....
Liquidated Damages	.....	.....	.....
Other	.....	.....	.....
Subtotal - Withheld (B)	.....	.....	.....
Previous Payments (C)	.....	.....	.....
<b>Total Requested this Application (A - B - C)</b>	.....	.....	.....

**State Architect's Office Approval**

Authorized signature \_\_\_\_\_ Date \_\_\_\_\_

**Owner Approvals**

Authorized signature \_\_\_\_\_ Date \_\_\_\_\_ Authorized signature \_\_\_\_\_ Date \_\_\_\_\_