
SERVICE DATE REQUIREMENTS

Effective with the 9.2 Edison upgrade, the service date field will be a required field on all Accounts Payable (AP) vouchers. This field appears in the Invoice Lines section of the Invoice Information page of an Accounts Payable voucher, and a separate service date is required to be entered for each invoice line.

This field input will help facilitate the validation and monitoring of the proper timing and processing of payments and accruals.

In general, the service date field will be populated (mm/dd/year) with the date on which the fund liability was incurred for the amount being paid by the invoice line. Below are general guidelines for populating this field for the most common type of payments processed through the AP Module. If assistance is needed in determining the appropriate service date to be used for a non-listed type of payment, please contact a Division of Accounts–Accounts Payable team member for assistance. A “dummy” or meaningless date should never be entered. Such practice may result in audit exceptions.

General materials, supplies and services

1. **Single service date:** Service date will be the actual date the goods were received or services were provided by the vendor and accepted by the state.

In the case of multiple partial material and supply shipments billed on a single invoice, if all of the receipt dates fall within the same fiscal year, the service date will be the final date received. If the receipt dates cross fiscal years, record multiple receipts on different invoice lines within the same AP Voucher.

2. **Range of service dates:** Service date will be the last day services or goods received, if all of the dates fall within the same fiscal year. If service dates cross fiscal years, calculate and prorate the prior and current period/year portions and record those amounts on different invoice lines within the same AP Voucher.

Example: Period of service is 6/15/16 to 7/15/16—the service dates would be 06/30/2016 for prior year and 07/15/2016 for the current fiscal year.

Leases and utilities

Service date must be consistently assigned from month to month. For example, either the payment due date or the AP voucher generation date.

Grants and subsidies

1. **For reimbursement based grants and subsidies**, follow general materials, supplies and services guidelines.
2. **For advance grant payments or direct cash grants or subsidies**, the service date will be the due date of the payment (or in many cases the effective date of the grant contract).

Refunds

Service date will be the date the state became liable to return previously received monies to the federal government or to a third party as follows:

1. **Overpayments:** This type of refund represents an overpayment of receipts (e.g. fees, exchange revenue) or a determination of ineligibility for reimbursements. The state incurred a liability on the date the state recognized or received the revenue, whichever occurred first.

For example, on 6/1/2016 a state agency was notified of a disallowance of previously recognized grant expenditures for which the revenue was recognized on 9/1/2015 but the actual funds were received on 9/30/2015. The service date should be 9/1/2015.

2. **Return of funds properly recorded upon receipt in an unearned or advance revenue liability account:** Since funds received in advance of meeting eligibility requirements and performance obligations should never have been recognized as revenue, the service date should be the date the revenue contract or agreement was cancelled or vendor/grantor requested funds to be returned.

Special Consideration

It does not matter if the service date is within a closed period or fiscal year. The service date does not affect the transaction or payment date of the voucher. However, the service date should never be after the payment date unless an advance payment to a vendor for services is permitted, e.g., subscriptions or licenses.