

# State of Ohio

## Accounts Payable Procedures



**OBM  
Shared Services**

These guidelines are intended to provide an overview of the OBM Shared Services Accounts Payable process. For more detailed information, please visit:

<http://finsource.ohio.gov>

Rev. 3/27/19

## Invoice Basics

A proper supplier invoice must match the purchase order in all respects, be free from defects/improprieties, and should contain the following non-altered elements:

- Supplier Name
- Supplier Address
- Supplier Remittance address
- Invoice Date
- Unique Invoice Number
- Unique Account Number (if applicable)
- Amount Due
- Payment Terms / Discounts
- Description of Goods / Services
- Date goods / services were received
- Delivery location / Ship To address
- Contract Number (if applicable)
- Purchase Order Number (if applicable)
- Agency Name / Business Unit / Origin Code

### Invoice Number:

- If the supplier invoice does not have an Invoice number, OSS will create one using a set of standard guidelines.

### Invoice Date:

- The date listed on the supplier invoice. If the supplier invoice does not contain an invoice date, OSS will use the date the invoice was received.

### Invoice Received Date:

- The date the invoice was received and accepted by the agency or OSS.

### Invoice Amount:

- OSS will pay the current charges shown on the invoice or the amount due, whichever is less.

### Late Fees / Interest Charges:

- No agency is authorized to pay late payment or interest fees charged by suppliers other than fees charged by regulated utilities and Unemployment Compensation payments.
- If a state agency fails to make payment by the required payment date, the agency shall calculate the interest in accordance with ORC Section 126.30 and OAC Section 126-3-01.
- Utilities regulated by the Ohio Public Utilities Commission (PUCO) may bill late payment charges based on the rates approved by PUCO.

## Ohio Revised Code (ORC)

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| <ul style="list-style-type: none"><li>• <b>ORC 126.30</b><br/>Interest on late payments for goods and services</li><li>• <b>OAC 126-3-01</b><br/>Prompt payment requirements</li></ul> | <ul style="list-style-type: none"><li>• Payment must be made within 30 days of receipt of a valid invoice, unless other terms have been established by written agreement</li><li>• When an invoice contains a defect or impropriety, written notice to the supplier must be made within 15 days of receipt of the invoice.</li></ul> |
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# Voucher

## Invoice Image:

- Click the image button to view the invoice. In the rare case the invoice is not there, check the voucher attachments.

## Voucher Comments:

- OSS will use the comments section of the voucher to explain any deviations from standard voucher processes.

## Single Payment Vouchers (SPV):

- Single payment vouchers are used to make a one-time, small dollar amount payment to suppliers not in the OAKS FIN Supplier database.
- Single payment vouchers may not be used when:
  - The supplier is established and active in OAKS
  - The account code being used is reportable to the IRS
  - The amount of the payment requires a purchase order

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## Sorter Page

- If for any reason OSS cannot create a voucher for an invoice, the invoice image will be placed on the agency Sorter Page.
- Agency fiscal staff should review the Sorter Page daily and respond to OSS comments.

# Additional Guidelines

## **Confidential Personal Information:**

- Confidential personal information (i.e., social security numbers, bank account numbers, HIPPA information, etc.) must be omitted or redacted from supplier invoices.

## **Purchase Orders:**

- The Unit of Measure (UOM) on the purchase order should match the UOM on the supplier invoice as it impacts the way the PO is liquidated.

## **State Sales Tax:**

- The State of Ohio does not pay state sales tax charged by an Ohio-based supplier for goods/services.

## **Payment Terms:**

- Net 30 unless otherwise established by written agreement or supplier offers a discount for early payment.

## **Capital Payments:**

- When using a capital expense account code, the project chartfield is required.
- All capital payments are processed with Due Now payment terms.



## Helpful Links

- OAKS FIN Process Manual and OAKS FIN Account Code Table:  
<http://finsource.ohio.gov>
- Reference The Source for OSS for complete information and guidelines:  
<http://thesource.obm.ohio.gov/>
- State Procurement:  
<https://procure.ohio.gov/>
- Office of Budget and Management:  
<https://obm.ohio.gov/>

## Invoice Submission

- Invoices should be emailed to OBM Shared Services at:  
[invoices@ohio.gov](mailto:invoices@ohio.gov)

## Contact Us

Questions? Please contact:



**OBM  
Shared Services**

Phone: (614) 338-4781  
1-877-OHIOS1 (1-877-644-6771)

Email: [OhioSharedServices@ohio.gov](mailto:OhioSharedServices@ohio.gov)

For more information on the Accounts Payable process or the OAKS Accounts Payable module, please visit:

[www.OhioSharedServices.ohio.gov](http://www.OhioSharedServices.ohio.gov)

<http://finsource.ohio.gov>