

Prompt Payment Guidelines

MIR Date Assignments

Merchandise/Invoice Receipt (MIR) dates will be assigned to transactions as follows:

Payment Type	Interest Payable/MIR Date	Determining Criteria
Agency Specific Contract – ongoing services	MIR date is the later of: date the proper invoice ¹ is received, ² or date goods/services were received. ³	Because ongoing services are defined in the contract, a PO is not needed to authorize work for such.
Agency Specific Contract – Services on Demand	MIR date is the later of: date the proper invoice is received, or date goods/services were received, or date of purchase order, when contract specifically requires purchase order before vendor performance.	Vendor should not provide services until they receive a PO authorizing work. Any letter or work order authorizing work should be accompanied by a PO. Any work performed without a PO is at vendor risk.
OGS Centralized Contract	MIR date is the later of: date the proper invoice is received, or date goods/services were received, or date of purchase order, when contract specifically requires purchase order before vendor performance.	Centralized Contracts require a PO to authorize work. Vendors that perform work without a PO do so at their own risk.
Preferred Sources	MIR date is the later of: date the proper invoice is received, or	

¹ A “proper invoice” is an invoice in the form and supported by the documentation that the Office of the State Comptroller (“OSC”) and the State Agency reasonably require. Information required for a proper invoice per the requirements of the BSC, based on the type of invoice, can be found below under “Required information for a Proper Invoice.”

² “Received” refers to receipt of a proper invoice in the State Agency’s designated payment office, or, for electronic invoices, by the Statewide Financial System.

³ In instances where an invoice or goods/services are received before the applicable contract or amendment (including contract extensions, increases to contract value, etc.) is approved, then the applicable MIR date is the date of approval of the contract or amendment.

	<p>date goods/services were received, or date of purchase order, when contract specifically requires purchase order before vendor performance.</p>	
<p>Open Market purchases where the agency has issued a Purchase Order before the vendor performs or delivers</p>	<p>MIR date is the later of: date the proper invoice is received, or date goods/services were received.</p>	<p>Vendor performs or delivers based on order.</p>
<p>Confirming Open Market purchase where the vendor performs or delivers before receiving a PO</p>	<p>MIR date is the later of: date the proper invoice is received, or date goods/services were received, or date of purchase order, but only if a PO is required.</p>	<p>If a PO is required to make payment, the date of the PO becomes the MIR date. A PO is not required in certain instances where a contractual agreement may be implied by the agency's acceptance of the goods or services. POs are always required for open market purchases above the agency's discretionary purchasing limit.</p>
<p>Purchase Order requires a change notice due to additional requirements or change in goods or services</p>	<p>MIR date is the later of: date the proper invoice is received, or date goods/services were received, or date of purchase order change notice.</p>	<p>If there is a change required to an existing PO, it changes the contractual agreement and interest does not accrue until the date of the change notice if later than the date the invoice was received or receipt of goods/services.</p>
<p>Open Market Purchase – no PO issued or required</p>	<p>MIR date is the later of: date the proper invoice is received, or date goods/services were received.</p>	<p>The contractual agreement is implied when the agency accepts the goods/services. These transactions are handled as straight pays or direct pays at the BSC and are generally for low dollar payments to individuals or point of sale transactions with small businesses that do not accept the procurement card.</p>
<p>Municipally owned electric companies, Municipal Water and Sewer</p>	<p>Interest is not payable pursuant to the exclusion in Prompt Payment Law (State Finance Law § 179-p).</p> <p>MIR date is the later of: date the proper invoice is received, or date goods/services were received.</p>	<p>Prompt Payment Law does not apply to payments due and owing by the State to any duly constituted unit of local government. However, the Prompt Payment Law does not prohibit the imposition of interest or penalties pursuant to other provisions of law or by contract.</p>

<p>Public utility company (For purposes of the Prompt Payment Law, a “public utility” is an entity that provides one of the following types of services to the public and is regulated by the Public Service Law, and accordingly the Public Service Commission: gas, electricity, steam, telephone, telegraph, and water. A “public utility” does not include a cable television or internet service provider. See Public Service Law § 2 and State Finance Law § 179-f(4).) For a list of utilities regulated by the Public Service Commission, visit www.dps.ny.gov.</p>	<p>MIR date is the later of: date the proper invoice is received, or date goods/services were received.</p>	<p>Prompt payment interest is payable.</p> <p>Please also note that pursuant to the Prompt Payment Law, notwithstanding any provision of the Public Service Law or any tariffs promulgated pursuant to the Public Service Law, the Prompt Payment Law is the sole basis for making interest payments on invoices submitted by public utilities to State Agencies.</p> <p>If there are conflicting provisions in the contract that provide for interest/late payments, such provisions are inconsistent with the Prompt Payment Law and the Office of the State Comptroller will not process such interest/late payments.</p>
<p>Cable, Internet and Television Services</p>	<p>MIR date is the later of: date the proper invoice is received, or date goods/services were received.</p>	<p>Prompt payment interest is payable.</p> <p>Also see the Public Service Law, including applicable tariffs, and any applicable contractual documents for any other interest/late payment provisions that may be applicable.</p>
<p>Payments not covered by Prompt Payment –</p> <ul style="list-style-type: none"> i. eminent domain; ii. judgments rendered by a court; iii. to federal government; iv. to State Agencies; v. to local governments (including, but not limited to, counties, cities, towns, 	<p>Interest is not payable pursuant to the exclusions in Prompt Payment Law (State Finance Law § 179-p).</p>	

<p>villages, school districts, special districts, etc.);</p> <p>vi. public authorities or public benefit corporations;</p> <p>vii. employees of State Agencies acting in that capacity;</p> <p>viii. contractors of third party payment agreements;</p> <p>ix. entities which receive State funds through any intermediary organization other than a State Agency;</p> <p>or</p> <p>x. when OSC exercises a legally authorized set off.</p>		
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Required information for a Proper Invoice

Information needed for a proper invoice varies depending on the invoice type. Below are the types of invoices received at the BSC and what information is needed on each to make it proper.

Invoice Type	Descriptions
Utility	Accounts with regularly recurring payments for which there is not a PO including electric, gas, sewer, water, cable, cell phone, telephone
Purchase Order	Purchases supported by a standalone purchase order including preferred sources, centralized contracts, open market orders
Contract	Invoices against an agency specific contract
Straight pay	Payments that do not require a PO in advance and which are not for an ongoing service. Straight pays include direct pay, confirming POs, payments to individuals for one time or intermittent services such as exam proctors and State Fair judges

	Utility	Purchase Order	Contract	Straight Pay
Name of the NYS Agency indicated on the purchase order	X	X	X	X
Invoice number		X	X	X
Account number	X			
Invoice date	X	X	X	X
Vendor's SFS Vendor Number	X	X	X	X
The Agency Unit ID of the unit that received the goods or services if available. This can be found on the purchase order		X		
A valid NYS Purchase Order (PO) Number		X	X	
Line item details that match the corresponding PO line item, which include accurate prices, quantities and descriptions of goods and services delivered and dates of service if applicable	X	X	X	X
Valid Vendor Contact information	X	X	X	