

OLD DOMINION UNIVERSITY  
FINANCIAL AND ADMINISTRATIVE PROCEDURES MANUAL

TITLE: Departmental Receiving Report Procedure

Proc #: 6-085

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**A. PURPOSE**

To document the proper procedures for departments to use when completing the receiving report upon receipt of goods, supplies, equipment or services.

**B. DESIGNATED STAFF**

University Departmental Staff – receiving goods, supplies, equipment or services  
Central Warehouse – receiving staff

**C. PROCESSING CYCLE**

Daily or upon receipt of goods, supplies, equipment or services.

**D. REQUIRED RESOURCE MATERIALS**

eVA Purchase Order and Receiving Report  
Limited Local Purchase Order and Receiving Report

**E. GOVERNING POLICIES AND PROCEDURES**

CAPP Section 20305 – Receiving Reports  
ODU Training Materials

**F. CROSS REFERENCE TO OTHER PROCEDURES**

CAPP Topic # 20310, “Expenditures”  
CAPP Topic # 20315, “Prompt Payment”

**G. OTHER ODU OFFICES IMPACTED**

Office of Finance – Accounts Payable

**H. INVOLVEMENT EXTERNAL TO ODU**

Vendors shipping goods, supplies, equipment or providing services to the University.

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APPROVED BY: William R. Fisher

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**I. WHAT IS A RECEIVING REPORT?**

Receiving reports provide an auditable source of verification that goods or services are received in good condition and serves as departmental authorization to pay.

Departments are responsible for completing and submitting a receiving report for each invoice as authorization to pay. Each receiving report must contain certain essential elements, at a minimum, to satisfy Commonwealth guidelines.

The minimum essential elements are:

- Date goods/services were received
- Date receiving report was completed
- Vendor name
- Purchase order number or requisition number
- Quantity and description of items received (may be satisfied by including a packing slip or marking the DO for quantity of items received)
- Authorized signature verifying that the items were received in good condition

**J. OVERVIEW AND POLICY:**

The Office of Finance is responsible for ensuring that all payments for the University are processed in accordance with all relevant Commonwealth and University policies and procedures, Internal Revenue Service regulations, Virginia state code regulations including prompt payment of invoices and proper documentation of receipt of goods and services.

The Commonwealth of Virginia in CAPP 20305 and University policy in this Departmental Receiving Report Procedure 6-085 mandate specific policies and procedures for documenting the satisfactory receipt of goods and services.

Departments and/or the Central Warehouse are also responsible for adhering to these policies and procedures.

To ensure that University staff comply with these policies, **the inspection of the items or services received and the completion of the receiving report should be completed as soon as possible, but in no case more than 3 working days after delivery.** Without this authorization, Accounts Payable cannot pay the invoice and adherence to Prompt Pay regulations may be hindered.

Accounts Payable cannot begin the payment process without a properly completed receiving report and a vendor invoice. **Accounts Payable must have a receiving report (with original signature) for each invoice to be paid.**

A designated individual who is not also authorized to make payment pursuant to the purchase order or contract should authorize receiving reports.

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**K. PROCEDURE**

Once goods/services are received and the order is satisfactory, departments are responsible for completing and submitting a receiving report to authorize payment. Each receiving report must contain certain essential elements, at a minimum, to satisfy Commonwealth guidelines.

The minimum essential elements are:

- Date goods/services were received
- Date receiving report was completed
- Vendor name
- Purchase order number or requisition number
- Quantity and description of items received (may be satisfied by including a packing slip or marking the DO for quantity of items received)
- Authorized signature verifying that the items were received in good condition

**NOTE:** If one or more of these essential elements is missing and not corrected within the 3 working days after delivery deadline your receiving report will be considered late.

Follow the steps below to ensure proper completion of the receiving report:

**Completing a receiving report (payment authorization) for Limited Purchase Orders.**

1. Make a photocopy of the purchase order.
2. Indicate ***partial*** or ***complete***.  
  
**Partial** - when order has additional items to be delivered or services provided.  
**Complete** - order is complete.
3. Enter the **actual date the goods and/or services were received.**
4. Print the name and title of the individual receiving the order.
5. Enter the date that you completed the receiving report.
6. Remember to sign the receiving report **in ink**.
7. Forward the **original** receiving report (original signature) to Accounts Payable no later than 3 working days after delivery.
8. Keep a copy for your file.
9. DO NOT wait for Accounts Payable to request a receiving report.

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**Completing a receiving report (payment authorization) for eVA purchase orders.**

1. Make a photocopy of the purchase order.
2. Complete the receiving certification.
3. Indicate **partial** or **complete**.  
  
**Partial** - when order has additional items to be delivered or services provided.  
**Complete** - order is complete.
4. Enter the **actual date received**.
5. Print the name and title of the individual receiving the order.
6. Enter the date that you completed the receiving report.
7. Remember to sign the receiving report **in ink**.
8. Forward the **original** receiving certification statement (original signature) **and a copy of the purchase order** to Accounts Payable no later than 3 working days after delivery.
9. Keep a copy for your file.
10. DO NOT wait for Accounts Payable to request a receiving report.

**L. IMPORTANT NOTES TO REMEMBER**

If your department requires a copy of an invoice prior to approving payment, you must request a **copy** of the invoice in advance from the vendor. Vendors should send all original invoices to Accounts Payable. Invoices not delivered to the Office of Finance/Accounts Payable per instructions on the purchase order are not complying with agency instructions. These invoices that are not submitted in a timely manner may result in payment delays.

**DO NOT HOLD YOUR RECEIVING REPORT.** Please do not wait for Accounts Payable to request a receiving report from your department. Submit the receiving report as soon as you receive your goods/services. Commonwealth and University policy require that you submit your receiving report to Accounts Payable within 3 working days after delivery. **Failure to submit your receiving report for each invoice by the required deadline or without the required essential elements included may result in a \$50.00 late fee being assessed to your departmental budget for late paperwork.**

**Multiple invoices?** You must submit multiple receiving reports with an **original signature and date received** on each receiving report. Accounts Payable must have an original receiving report (and original approval signature) for each invoice to be paid.

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**Defects and Incorrect Billings** must be documented in writing. Departments must provide documentation to Accounts Payable that they have contacted the vendor in writing regarding defects and incorrect billings to ensure that payment is not made inappropriately. The University must notify a supplier/provider of the goods or services of any impropriety within 15 calendar days of receipt of the vendor's invoice. Damaged or otherwise unacceptable materials, goods, equipment, or supplies should be documented on the receiving report and appropriate action should be taken by the department with the vendor to remedy the defects.

Please remember that you must document two dates on each receiving report: the actual date the goods and/or services were received AND the date that you completed the receiving report. If you knowingly and wittingly use a date other than the ACTUAL date that the goods and/or services were received at ODU, this is considered a falsification of a state document and could result in disciplinary action. Additionally, this inaccuracy has a direct and negative impact on Prompt Pay, which could open the University to sanctions.

University Standards of Conduct/ Procurement Ethics indicate that no state employee shall sign for receipt of goods or services not received or completed.

#### **RECEIVING REPORT EXEMPTION INFORMATION**

Some procurements usually do not result in the receipt of vendor invoices (e.g., rent, honorariums and postage meters), and some procurements result in the receipt of service that is difficult to measure (e.g., telephone, electricity, water and sewer). In such instances, the receipt and acceptance of that which is being paid for can be controlled without the use of a receiving report.

The following items are exempt from the receiving report requirements:

- ✓ Utility bills
- ✓ Maintenance agreements (contracts)
- ✓ Subscriptions
- ✓ Newspaper advertisements
- ✓ Stipends
- ✓ Honorariums
- ✓ Rent
- ✓ Lease purchase agreements
- ✓ Post Office box rentals
- ✓ Postage
- ✓ Registrations
- ✓ Pre-paid printing
- ✓ Credit checks on individuals
- ✓ Trash pick-up or janitorial services where no statement is rendered

Although exempt from receiving report requirements, these exemptions require that we maintain adequate internal control to ensure that the Commonwealth has received the appropriate value for its expenditure for these particular items. Receipts,

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acknowledgments, annual contracts, or other related documentation should be kept on file at Old Dominion University for audit purposes. Sending a receiving report to Accounts Payable will complete the payment documentation file. **Please be sure to include the check number on the documentation.** If you choose not to send the documentation to Accounts Payable, you must maintain the information so that it can be audited during the Auditor of Public Accounts (APA) review.

Adherence to this Departmental Receiving Report procedure will help ensure that goods, materials, equipment, supplies and services are received in a manner consistent with the terms of the contract or purchase order. The comparison of purchase orders and requisitions with receiving reports and invoices prior to payment are standard internal control procedures.

**Records Retention:**

Original receiving report documentation should be maintained in the Office of Finance agency file for three years.

**Contacts:**

For questions regarding this procedure contact Disbursements – Accounts Payable at 683-3030.