

# OLD DOMINION UNIVERSITY ACCOUNTS PAYABLE PROCEDURE MANUAL

**Title: Departmental Receiving Report Procedure**

**Procedure: 6-085**

## **A. PURPOSE**

The objective of this procedure is to document the proper procedures for departments to use when completing a receiving report when receiving goods, supplies, equipment, services, etc.

## **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**

Receiving Document

- i. **Completed** E-Receiver in Banner – for those items subject to e-receiving
- ii. Paper receiving report (Exhibit 1) - use when an eVA PO has been liquidated at year-end and payment is needed when an e-receiver was not completed.
- iii. Paper receiving report for capital outlay payments (Exhibit 2)

## **E. GOVERNING POLICY AND PROCEDURE**

CAPP Topic 20305 – Receiving Reports  
CAPP Topic 20310, “Expenditures”  
CAPP Topic 20315, “Prompt Payment”  
Office of Finance Policies and Procedures  
Department of Procurement Services, Electronic Receiving (e-Receiving) Requirements Procedure

## **F. CROSS REFERENCE TO OTHER PROCEDURES**

e-Receiving User Guide  
Electronic Receiving (e-Receiving) Requirements Procedure #11-013

## **G. OTHER ODU OFFICES IMPACTED**

Office of Finance – Accounts Payable  
Department of Procurement Services  
All Departments across campus

## **H. INVOLVEMENT EXTERNAL TO ODU**

Vendors who ship goods, materials, equipment, supplies, or who provide services to the University

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

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A receiving report provides an auditable source of verification that goods or services are received in good condition and serves as departmental authorization to pay for the goods/services received.

Departments are responsible for completing and submitting a receiving report for goods/services 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

**(Completed E-receivers meet these essential elements.)**

### 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 complies with these policies, **the inspection of the items or services received and the completion of the receiving document 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 complete the payment process without a properly completed receiving report (e-receiver) and a vendor invoice. **Accounts Payable must have a receiving report (hard copy receiving reports for capital outlay payment which must contain an 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 (hard copy receiving report for capital outlay payments and **completed** e-receiver for goods/services subject to e-receiving).

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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 (hard copy receiving report for capital outlays (Exhibit 2) and **completed** e-receiver for those items subject to e-receiving). Each receiving report must contain certain essential elements (outlined in I, Overview and Policy), at a minimum, to satisfy Commonwealth guidelines.

Open eVA PO's with balances less than \$500 will be liquidated and closed during the year end roll. If invoices are to be paid and an e-receiver has not been completed prior to the "liquidation and close" a paper receiving report will be required (Exhibit 1). See steps below related to Capital Outlay payments for instructions on paper receiving reports.

**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 hard copy paper receiving report (payment authorization) for Capital Outlays (Exhibit 2) and any eVA PO's liquidated and closed during YE roll (e-Receiver not completed) (Exhibit 1):**

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.

**Completing an e-receiver for items subject to e-receiving**

1. Follow the instructions for completing an e-receiver (available on the Department of Procurement Services' web site, "Electronic Receiving (eReceiving) Requirements" Procedure).

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- a. Use the actual date that goods/services are received as the “date received.”

Be sure to **complete** the e-receiver. **Incomplete e-receivers will not be processed and matched with an invoice for payment.** Complete an e-receiver for partial as well as complete orders.

2. DO NOT wait for Accounts Payable to request the completed e-receiver.

### 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 or you may view the processed invoice using BMDS. 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. Invoices that are not submitted in a timely manner may result in payment delays.

**DO NOT HOLD YOUR RECEIVING REPORT/E-RECEIVER.** Please do not wait for Accounts Payable to request a receiving report (either hard copy or **completed** e-receiver, whichever is applicable) 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 (hard copy receiving report or **completed** e-receiver, whichever is applicable) for each invoice by the required deadline or without the required essential elements included will be considered late.**

#### Multiple invoices?

**Capital Outlays** - You must submit multiple hard copy receiving reports (Exhibit 2) 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.

**Procurements subject to e-receiving** – Follow the instructions in the Electronic Receiving (e-Receiving) Requirements procedure available on the Department of Procurement Services' web site. E-receivers must be created **and completed for partial shipments** as well as **complete** shipments.

**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 taken to remedy the defects.

**Dates to Document – Capital Outlays** - Please remember that you must document two dates on each hard copy receiving report (Exhibit 2): the actual date the goods and/or services were received AND the date that you completed the receiving report.

**Date Received - E-Receivers** – The “date received” shall reflect the actual date the goods/services were received. The date completed is the date that you complete the e-receiver.

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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, 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.

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## Exhibit 1 – Paper Receiving Report



Year End Paper Receiving Report  
Form #: 12-014

If an eReceiver has not been completed, a paper receiving report is required for invoices to be paid against eVA purchase orders with balances less than \$500 that have been liquidated and closed as part of the year end process.

This original form must be completed and submitted to Accounts Payable within 3 business days after receiving the goods/services.

Vendor Name	Vendor Invoice #	Tax ID Number	Purchase Order #	Date Goods/ Services Received
<input type="checkbox"/> Partial <input type="checkbox"/> Complete				
Line Item Number	Line Item Description	Quantity	Unit Price	Total
<b>Total</b>				
I authorize that the goods/services listed above were received in good condition and were received on the date indicated. Any exceptions should be noted.				
Received By (Print Name)		Title		
Original Signature		Date Receiving Report Completed		

### Accounts Payable Contact Information

**Invoices A-D**  
Dee Scruggs  
[dscruggs@odu.edu](mailto:dscruggs@odu.edu)

**Invoices E-K**  
Barbara Stokes  
[bstokes@odu.edu](mailto:bstokes@odu.edu)

**Invoices L-R**  
Shenell White  
[swhite@odu.edu](mailto:swhite@odu.edu)

**Invoices S-Z**  
Susan Pittman  
[spittman@odu.edu](mailto:spittman@odu.edu)

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**Exhibit 2 – Paper Receiving Report for Capital Payments**

OLD DOMINION UNIVERSITY  
Capital Project Outlay  
RECEIVING CERTIFICATION

DATE: \_\_\_\_\_

VENDOR: \_\_\_\_\_

PURCHASE ORDER #: \_\_\_\_\_

PARTIAL                  COMPLETE

BANNER CODE: \_\_\_\_\_

PAY: \_\_\_\_\_

INVOICE #: \_\_\_\_\_

I certify that the goods or services listed on the above referenced Purchase Order have been received as indicated and that the invoice(s) attached should be paid as noted above.

DATE RECEIVED: \_\_\_\_\_          SIGNATURE: \_\_\_\_\_

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**ENVIRONMENTAL IMPACT REPORT  
REQUIREMENTS/COMPLIANCE**

\_\_\_\_\_ CONSTRUCTION: EIR NOT REQUIRED

\_\_\_\_\_ CONSTRUCTION: EIR APPROVAL ON FILE IN THE DEPARTMENT OF  
DESIGN & CONSTRUCTION

\_\_\_\_\_ NON-CONSTRUCTION: EIR INAPPLICABLE

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**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 the Accounts Payable Processing Supervisor at 683-4528 or the Accounts Payable Manager at 683-4813.