



One University. One World. Yours.

Name:	Procurement – Receiving Procedures
Policy Number:	4-1018
Origin:	Financial Services
Approved:	1 September 2007
Issuing Authority:	Director, Financial Services
Responsibility:	Manager, Procurement Services
Effective Date	1 September 2007
Revision Date(s):	n/a
Supersedes:	Purchasing: P.O. Receiving Copy, Index G-37 Purchasing: Supplementary Receiving Report/Payment Authorization, Index G-40

PURPOSE: Where a purchase order has been issued, the receiving copy is sent to the user department; it should be placed in a pending file until the good or service has been received and the order is ready to be approved for payment.

COMPLETION: When the goods are received the end user department is responsible to:

1. Remove any paperwork from the shipping package and attach it to the packing slip.
2. Verify the content of the packages to the packing slip and the purchase order and record any discrepancies or damage.
3. Attach the packing slip and all supporting documentation (i.e. carrier waybill etc) to the receiving copy of the PO and date and sign for receipt of goods.
4. Forward all documentation to Accounts Payable for further processing.

Departments are required to maintain all paperwork related to their shipment and to forward it to Accounts Payable with the Receiving Copy of the purchase order. Do not discard any paperwork and do not wait for an invoice.

In the case of partial shipment, the P.O. receiving copy should be completed for the goods that have been received and the paperwork forwarded to Accounts Payable. Do not hold the receiving copy awaiting delivery of back ordered goods.

Back orders should be recorded on the delivery documentation and forwarded to Accounts Payable as they are received. In the event that items to be purchased are modified, the charges revised or the order cancelled, notation should be made on the receiving copy of the PO and returned to Procurement Services for correction.

PROCUREMENT CARD PROCEDURES: Where the department has ordered the goods or service via a University procurement card the receiving procedure is the same except that all relevant paperwork (packing slip, carrier waybill etc.) is retained by the cardholder until completion of the month end reconciliation, then submitted to Procurement Services.

FINANCIAL SERVICES PROCEDURES: As instructed on the Purchase Order, invoices should be forwarded directly to the Accounts Payable Department. The Accounts Payable Department, in turn, awaits the receiving copy of the order before paying the invoice. If a price variance exists of more than 10% for orders under \$500.00 and more than \$50.00 for orders over \$500.00, Accounts Payable will forward the invoice to the department head for approval.