

The Ohio State University
Office of Business & Finance
Additional Guidance on Confirming Receipt of Goods and Services
From External and OSU Internal Vendors
Updated December 7, 2011

When the university purchases goods and services, it needs a reasonable level of assurance that it has actually received the goods or services that it is paying for. This document provides guidance to colleges and vice presidential units on acceptable means of documenting the receipt of goods and services. The primary objective of this guidance is to allow colleges and VP units to tailor their receiving practices to the specific needs and risks associated with their operations.

Packing Slips:

For shipments of goods, external vendors and OSU internal vendors often provide a packing slip, which lists everything included in the shipment and in some cases notes items to be delivered in a later shipment. The packing slip allows for detailed matching against Purchase Order or eRequest detail and can be a very effective means of ensuring that payment is made only for goods that are actually received by the university. In general, colleges and VP units should use some form of packing slip (either in paper or electronic format) to confirm receipt for capital assets, major flows of operating supplies (such as food deliveries to a dining hall) and sensitive/regulated items (such as pharmaceutical supplies).

Other Acceptable Forms of Documentation:

In some cases, a traditional packing slip may be unavailable, not applicable or redundant (for example, if a detailed invoice is provided along with the goods). In these instances, colleges and VP units may use alternate means to document what has been received. For goods, this might consist of a brief email or a notation on the invoice (for example, "Received 12/1/10 by...") from someone with direct knowledge of the transaction. For services, this might consist of a copy of a completed work order (such as those provided by an auto-repair shop).

Small-Dollar Transactions (\$75 or less):

For purchases of goods and services costing \$75 or less, packing slips or similar receiving documentation are not required. However, a college or VP unit may elect to require receiving documentation for some or all of these purchases, based on its risk assessments, prior audit findings or similar considerations.

Questions:

Questions regarding acceptable forms of receipt documentation may be directed to the AskBuFi helpline.