Two Way Match/Three Way Match/Receiving Reports

Policy Statement
The University of Georgia is mandated by Executive Order of the Governor of the State of Georgia to pay invoices within 30 days from the latter of:

- Invoice date
- Date the invoice is received by the University of Georgia
- Date goods and/or services are received by the University of Georgia

The components of a three-way match are a valid, University issued purchase order, invoice, and receiving report documenting receipt of goods or services by the end user department, or Receiving Services, when goods have been delivered directly to Receiving Services. Three-way matching is applicable to purchase orders issued for goods with a total dollar amount of $2500.00 or more and all purchase orders issued for services.

Receiving roles are assigned by the UGAmart administrator in Procurement.

Reason for policy
This policy is to document the University of Georgia’s matching process.

Procedures
When completing a receiving report is applicable under the three-way matching conditions outlined in the Policy Statement above, the following should occur:

- If a purchase order has been delivered to Receiving Services, a receiving report will be generated by Receiving Services.
- If a purchase order is delivered directly to the end user department, an individual with the receiving role assigned to them within UGAmart will need to create a receipt.

To create a receiving report, users should log in to and search for the applicable purchase order in the top right corner. A link to UGAmart is provided under the Related Information section. Once the purchase order displays, from the Available Actions dropdown menu, select “Create Quantity Receipt” and click “Go.” The receipt date will automatically default to the current date. This date should be updated to reflect the date that the goods were received. Click on the calendar icon to choose the correct date. Users should also enter the packing slip number and delivery information. This information is not required, but it is recommended that it be entered. Users should complete the receiving report information with the appropriate quantities and click on the “Save Updates” icon on the right above the header information. Once the updates have been saved, the system will allow a review of the draft before the user completes the receiving report. Once the receipt is complete, the user should click the “Complete”
A complete receiving guide with screen shots can be found in the Policy Appendices section of this policy. Also please reference the USG (University System of Georgia) Business Procedures Manual Section 6.0 for more information regarding documentation requirements for the Accounts Payable function. A link to this manual is found under Related Information.

**Additional contacts**
Angela Varnes, Administrator of UGAmart

**Phone Number:** (706) 542-7085

**Policy definitions**

**UGAmart:** The University of Georgia’s Procure to Pay system.

**Responsibilities**

**Responsible University Senior Administrator:** Vice President for Finance & Administration

**Responsible University Administrator:** Associate Vice President for Finance Division

**Policy Owner:** Accounts Payable

**Policy Contact:** Director Accounts Payable

**Phone Number:** (706) 542-2786

**Record Retention**

**Research Grant Records:** Number 0472-09-006

These records relate to funded research grant proposals and research activity associated with grant-funded projects. Examples of records include supporting statistics, demographic data, draft proposals, suggested revisions, final proposals, forms, protocols, applications, research/activity reports, progress reports, and summary reports.

Retention: Final research report is permanent. All other records: 7 years after the end of the grant period.

**Accounting Records:** Number 0472-03-001

This series includes bank statements, purchase requests, purchase orders, requisitions, financial reports, accounts payable and receivable records, write-off records, discrepancy, payment schedules, operating statements, year-end projections, reconciliation and expenditure reports, cancelled checks, check stubs, moving expense records, cost accounting reports, refund/disbursement request records, returned checks, deposit slips, travel records, credit voucher requisition records, cash balances and reconciliations, sales and cash reconciliation records, journal entries, outstanding obligations, refund/disbursement requests, receipts and invoices.

Retention: Monthly and quarterly reports: 1 year. All other records: 5 years.

**Related information**

**USG Business Procedures Manual Section 6.0**

**Wire Transfers Policy**

[Receiving Report Job Aid]

**Policy Dates**

**Effective Date:** 01/01/2016

**Date of Last Review/Update:** 02/03/2023

**Previous Version of Policy:** Please contact policy owner for previous version