

TITLE: Receiving Procedures

State Board of Education Ref: 18-9B-9; 1224.1; 8352; 8353; 2320

1. Receiving Procedures

Materials or services ordered or contracted for by the county school system must be received in order to complete the purchasing and invoice payment process. The person(s) responsible for the receiving function must certify that the purchased goods or services were received. The receiving report will be a copy of the purchase order.

2. Receiving Function

The receiving function shall include procedures whereby determinations are made as follows:

- a. Has a purchase order or contract been issued for the goods or services being received?
- b. If freight charges are collect, they should be authorized. If not, goods should not be accepted until the shipper has agreed to prepay.
- c. Evidence of damage shall be indicated on the freight bill prior to acceptance of the goods.
- d. The material shall be inspected and checked-in against the receiving report as soon as possible. Concealed damage or shortages and any exceptions between the ordered material and that actually received shall be noted.
- e. The quantities and the date received shall be clearly indicated on the receiving report.
- f. Purchasing and accounts payable shall be notified immediately after goods or services are received.
- g. Freight bills, packing lists, copies of exception notices and all other related documents shall be filed with the receiving report.

3. Other Receiving Considerations

- a. Centralized receiving shall be encouraged in order to provide efficient control by persons trained for that purpose.
- b. The purchase order number and date received shall be marked on all outside containers as soon after receipts as possible.

- c. All overages, damages, and incorrect materials shall be identified and held in a specified area while awaiting proper disposition.
- d. A centralized receiving system shall identify a specified space as a staging area for receipted materials. Materials in this area shall be handled on a "first in, first out" basis.