



# State of Arizona Accounting Manual

Topic 45 Expenditures, Expenses and Disbursements  
Section 25 Receiving

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## **INTRODUCTION**

Receiving is an important step in the expenditure process in that the receipt of goods and services as ordered is one of several required indicators that a vendor's claim may be paid.

## **POLICY & PROCEDURES**

1. All goods should be delivered to a designated receiving area or location.
2. Merchandise, materials and supplies should be inspected for condition and counted, weighed, or measured prior to the receiving report being completed.
3. Receiving reports, whether physical or digital, should be acknowledged and dated by the individual who receives the goods.
4. Description of services, goods, equipment, etc., should be checked against a copy of the purchase order.
5. Except as set forth immediately below, individuals responsible for procurement, purchasing and payment activities should have no responsibilities in receiving.
  - 5.1. When necessary, the same person may fill the roles of requester (the person initiating the requisition) and receiver (the person who acknowledges the receipt and adequacy of goods or services delivered).