

## RULE 8.2 – RECEIVING GOODS AND SERVICES

Adopted Date: 11/01/2010  
Revised Date:

### PURPOSE

---

This rule defines the manner in which goods and services procured through a purchase order or contract are received by the City and County of Denver (city). The quality, amount, and price of the goods and services must adhere to the Purchase Order or Contract terms. The city's financial system will verify that the goods and services received match the Purchase Order and invoice, and that the payment is made only for goods and services actually received. Timely verification of receipt is necessary to avoid prompt payment interest accrual on unpaid vendor invoices.

### DEFINITIONS

---

**Matching** – The city's financial system process where the invoice, receipt, and purchase order agree. Matching must occur prior to an invoice being paid.

**Purchase Order (PO)** – A PO is a written document to a vendor formalizing all the terms and conditions of a proposed transaction, such as a description of the requested items, delivery schedule, terms of payment, and transportation. For the purpose of this rule, a PO refers to either a PO or a contract.

**Receive** – Recognize in the city's financial system the physical receipt of goods or performance of services, received from the supplier, to the satisfaction of the department/agency.

### RULES

---

1. All goods and services shall be received in the city's financial system of record. Invoices for goods and services not received will not be paid.
2. Departments/agencies shall review the **Invoices to Receive** report and resolve all outstanding receipts at least weekly so that matching can successfully occur and the invoices pay.
3. Prompt payment interest, where applicable, will be calculated and added to a vendor's payment. Interest shall be assessed and/or allocated to the department/agency responsible for the delay in payment.

Unless otherwise specified at the beginning of the document, printed copies are UNCONTROLLED. Always refer to the online Fiscal Accountability Rules on City and County of Denver website prior to use to ensure you are using the most current copy.

## AUTHORITY AND ACCOUNTABILITY

---

The **Controller's Office** is responsible for this fiscal accountability rule and any procedures, guides, job aids, forms, and one-page summaries associated with this rule.

Unless otherwise specified at the beginning of the document, printed copies are UNCONTROLLED.  
Always refer to the online Fiscal Accountability Rules on City and County of Denver website prior to use to ensure you are using the most current copy.